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# **ENGLISH PROCEEDINGS**



# A SCHEME FOR ASSESSING NON-OIL EXPORTS PERFORMANCE (NEP)-EVIDENCE FROM NON-OIL EXPORTING FIRMS IN NIGERIA

Sama'ila Idi Ningi, Abubakar Tafawa Balewa University, Bauchi- Nigeria

## ABSTRACT

*Using the 644 registered performing non-oil export firms in Nigeria obtained from Nigerian Export Promotion Council, a sample of 193 firms was arrived at using Israel formula. Due to some methodological difficulties only 120 Non-oil exporting firms (NEF) representing 62.17% of the sample size actually filled and returned a questionnaire used for the assessment. The Five point likert scale questionnaire was constructed ranging from strongly agree =1, agree =2, undecided =3, disagree =4, strongly disagree =5. It consists of five (5) sub-sections specifically seeking information on the Bank financing (BF) and the dependent variable non-oil exports performance (NEP). Validity, reliability and normality of the research instrument were assessed and found to be fit for analyses. Data on the underlying variables of interest were assembled and regression was employed to estimate the quantitative effect of the independent variables upon the variable that they influence. This was done after examining Principal assumptions of multiple regressions on the data. The method was found suitable for analyzing Bank finance of non-oil exports in Nigeria.*

**KEY WORDS:** - Scheme, Assessing Non-Oil Exports Performance (NEP), Firms in Nigeria

## INTRODUCTION

A cross- sectional survey research method was used to assess bank financing of non-oil exports. Questionnaires were constructed and distributed to non-oil exporting firms in Nigeria. Non-oil export performance (NEP) was identified as dependent variable; the independent variables are the cost of bank finance (CBF), foreign currency exchange rates (ERN), and exporting firms' perception of bank attitude to risk of financing non-oil exports (FPBARF) another variable was the access to credit facilities to non-oil exporting firms (ACN).

*Population of the Study:* The target population was the 644 registered performing non-oil export firms in Nigeria obtained from Nigerian Export Promotion Council.

*Sampling Procedure and Sample Size Determination:* Simple random sampling and Judgmental sampling techniques were used; Lagos, Kano and Port Harcourt, Kaduna, Jos and Abuja cities were used to reach 193 non-oil export firms.

## Data Collection Instruments

Data were sourced from questionnaire distributed and retrieved from 120 Non-oil exporting firms (NEF) representing 62.17% of the sample size, Nigerian Export-Import Bank (NEXIM) and the Central Bank of Nigeria (CBN) filled and returned the questionnaire. Many of the states in Nigerian have no non-oil exporting firms or have very few (NEPC, 2010). Response rate was affected by the inability to locate some of the firms. More so most of the firms are located in Lagos and Kano metropolitan areas where response rate may be low as posited by (Frederik, Filip, Eveline and Beata, 2010; Papadopoulos 2003; Frederik, Filip, Eveline, Beata, 2010 and Deepali, Rahul, Snehal, Kannaujia and Puneet, 2011).



### The Questionnaire Design

The questionnaire was divided into five (5) sub-sections specifically seeking information on the following items:-

*Costs of Bank Finance to Non-Oil Exports (CBFN):* High cost of borrowing and difficult access to credit, inability to access institutional credit to replace equipment and modernize factory; lack of adaptation of institutional financial services to the development needs of the country is one of the major causes discouraging production in general and for export, or discouraging potential exporters from entering into export business. This is in line with studies by (Odularu, 2008; Chukuigwe, 2008 Sanusi, 2010a, 2010b).

*Effects of exchange rates on non-oil exports (ERN):* This affected the ability of non-oil exporting industries to procure raw materials from abroad and equally constrains the availability of trade credits for non-oil exporting by banks (Oyejide, 1986 [Elumelu](#), 2002 and Theodore, 2004). In line with previous studies variables.

*Volume and Access to credit to non-oil Exports (VACN):* Access to banks financial services for non-oil exporters is one of the major problems stifling the growth of non-oil exporting firm in Nigeria, because of high interest rates and little disbursement in terms of the volume of credit (Ijaiya, 2003; Theodore, 2004 and Sanusi, 2010a, 2010b).

*Firms' Perception of Bank Attitude to Risk of Financing Non-Oil Exports (FPBARF):* The risk-averse behavior of banks in funding non-oil exports in Nigeria has constrained the non-oil exporting firms from obtaining loans and hence the contribution of this sub-sector to GDP (Crocket, 1997; Ogujiuba, Ohuche and Adenuga, 2004).

*Non-Oil Exports Performance (NEP):* In this research based on previous researches, such as the research by (Osuntogun, Edordu and Oramah, 1997; Theodore, 2004; Lages, 2000 and Czinkota, 1994) rate of growth in non-oil exports, non-oil Export product quality improvement, firm's ability to compete at the international market and rate of growth in earnings in non-oil exports were used. In addition non-oil exporting firm's characteristics has also been analysed visa-a-vis the derivers of non-oil exporting financing.

### Tests for Validity of Data Collection Instruments

Expert review was used to establish validity of the research instrument. Pearson correlation was used to measure the validity of the constructs used in the study. Table 1 displays the result statistics showing the relationship between the 4 independent variables and the dependent variable.

### Tests for Reliability of Data Collection Instruments

Cronbach's alpha was calculated for the data using SPSS software package which revealed alpha values ranging from .516 to .724 (Hinton et al, 2004).



Table 1: Pearson Correlation

		Non-oil Exports Performance	Cost of Bank Finance to Non-oil Exports	Effect of Exchange Rate on Non-oil Exports	Firms Perception of Bank's Attitude Risk of Financing Non-oil Exports	Access to Credit Facilities For Non-oil Exports
Pearson Correlation	Non-oil Exports Performance	1.000				
	Cost of Bank Finance to Non-oil Exports	-.309	1.000			
	Effect of Exchange Rate on Non-oil Exports	-.110	.409	1.000		
	Firms Perception of Bank's Attitude Risk of Financing Non-oil Exports	-.362	.469	.305	1.000	
	Access to Credit Facilities For Non-oil Exports	-.079	.309	.279	.267	1.000

Source: Field survey, 2011

## METHODS OF DATA ANALYSIS

Five point likert scale questionnaire was constructed ranging from strongly agree =1, agree =2, undecided =3, disagree =4, strongly disagree =5. The independent variables were measured against the dependent variable is non-oil Exports Performance (NEP).

### Data Normality

Box plots were used to assess the normality of the data. Refinements were made to the basic box plots by combining two constructs i.e volume and access to credit facilities (renamed access to credit facilities) eliminate extreme values or outliers, means, and significant differences. Having done that, the data exhibits no outlier and the shape of the box plot indicate some degree of normality. The graphical methods used included box plots it also included the histogram, as explained earlier all outliers detected were cleaned and for the histogram it exhibits a high degree of normality as it is bell-shaped as with all normal curves (Brian, 2007). The means of the distribution of the various constructs varies from 2.1885 to 2.3202. The dependent variable non-oil exports performance has a mean value of 3.9875. The skewness and kurtosis statistics for the variables cost of bank finance which are 0.875 and 0.271 respectively, effect of exchange rate on non-oil exports 0.501 and -0.345, firms perception of banks attitude to risk of financing non-oil exports has a skewness value of 1.011 and kurtosis of -.122. For access to credit facilities to non-oil exports skewness and kurtosis values are 0.518 and -.455. The dependent variable is also having skewness and kurtosis of -0.024 and .035 respectively. Based on the descriptive statistics displayed the data is normal to an acceptable degree kim, (2003).

Table 2: Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance	Skewness	Kurtosis
Non-oil Exports	Statistic: 120	Statistic: 2.00	Statistic: 3.00	Statistic: 5.00	Statistic: 3.9875	Statistic: .47617	Statistic: .227	Statistic: -.024	Statistic: .035
Cost of Bank Finance to	Statistic: 120	Statistic: 1.20	Statistic: 1.80	Statistic: 3.00	Statistic: 2.2083	Statistic: .31048	Statistic: .096	Statistic: .875	Statistic: .271
Effect of Exchange Rate on	Statistic: 120	Statistic: 1.40	Statistic: 1.60	Statistic: 3.00	Statistic: 2.2100	Statistic: .32781	Statistic: .107	Statistic: .501	Statistic: -.345
Firms Perception of Bank's	Statistic: 120	Statistic: 1.43	Statistic: 1.86	Statistic: 3.29	Statistic: 2.3202	Statistic: .34943	Statistic: .122	Statistic: 1.011	Statistic: -.122
Access to Credit Facilities	Statistic: 120	Statistic: 1.25	Statistic: 1.63	Statistic: 2.88	Statistic: 2.1885	Statistic: .30789	Statistic: .095	Statistic: .518	Statistic: -.455
Valid N (listwise)	120								

Source: field survey 2011



### Regression Analysis

The “statistical significance” of the estimated relationships, that is, the degree of confidence that the true relationship is close to the estimated relationship was found (Barrett, Marc and Janet, 2010). As mentioned earlier normality of the data was checked using various descriptive statistics and the data was found to exhibit an appreciable degree of normality as suggested by (Hinton, Brownlow, McMurray and Cozens, 2004).

*Assumptions of regression:* Issues of linearity, adequacy of sample and normality of the model were looked in to.

*Adequacy of the sample:* In respect of sample size Tabachnick and Fidell (2001), observed that “a rule of thumb for testing b coefficients is to have  $N \geq 104 + m$ , where  $m$  = number of independent variables”. Another popular rule of thumb is to have at least 20 times as many cases as independent variables (Coakes, 2005; Hair et al., 2006). With 4 independent variables and a sample size of 120, the sample of this research satisfied the sample size requirements of  $N \geq 104 + 4$  i.e.  $N > 108$  and  $N \geq 20 \times 4$  i.e.  $N > 80$  prescribed by Tabachnick and Fidell (2001) and (Coakes, 2005; Hair et al., 2006) respectively.

*Model linearity and Homoscedasticity:* the model followed a linear pattern signified by the p-p plot of the standardised residuals plot. The variance of residuals is homogenous across levels of the predicted values.

*Normality of the Model:* The model showed a random scatter of the points with a constant variance and with no value beyond  $\pm 3$  standard deviation reference line. This indicates absence of outliers in the residuals. The residuals appear to be approximately a normal distribution. The assumptions of regression are met since the residuals show the points close to the line. In assessing the assumption of multivariate outliers, standardize residual values and Mahalanobis distance are examine as suggested by Coakes (2005), Pallant (2001) and Tabachnick and Fidell (1996). The minimum .338 and maximum 14.795 mahalanobis distance values were found respectively in table 3. The mahalanobis distance maximum value of 14.795 is less than critical chi-square benchmark of 18.47 applicable for dataset with 4 independent variables.

*Multicollinearity:* Correlation matrix of the study does not show any evidence of multicollinearity as all the constructs has correlation coefficient ranging from -0.079 to -0.362. The collinearity statistics in table 4 indicate tolerance level and variance inflation factor (VIF). All these appear to be within limit and therefore indicate absence of collinearity in the distribution.

Table 3: Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	3.5174	4.2929	3.9875	.19092	120
Std. Predicted Value	-2.462	1.600	.000	1.000	120
Standard Error of Predicted Value	.047	.162	.087	.027	120
Adjusted Predicted Value	3.5194	4.3268	3.9861	.19255	120
Residual	-1.16137	1.09094	.00000	.43621	120
Std. Residual	-2.617	2.459	.000	.983	120
Stud. Residual	-2.640	2.513	.001	1.004	120
Deleted Residual	-1.18147	1.14010	.00136	.45525	120
Stud. Deleted Residual	-2.712	2.574	.002	1.014	120
Mahal. Distance	.338	14.795	3.967	3.098	120
Cook's Distance	.000	.089	.009	.015	120
Centered Leverage Value	.003	.124	.033	.026	120

Source: field survey 2011 a. Dependent Variable: Non-oil Exports Performance



## CONCLUSION

Having assessed the assumptions of multiple correlation and regression the succeeding parametric and inferential analysis was done. The method was found suitable for analyzing Bank finance of non-oil exports in Nigeria. However, the factors influencing non-oil exports performance includes other non bank financial and non financial factors which must also be included to measure the performance of the sector with more precision.

Table 4: Collinearity Statistics<sub>a</sub>

Model	Collinearity Statistics	
	Tolerance	VIF
1(Constant)		
Cost of Bank Finance to Non-oil Exports	.685	1.461
Effect of Exchange Rate on Non-oil Exports	.796	1.256
Firms Perception of Bank's Attitude Risk of Financing Non-oil Exports	.753	1.328
Volume and Access to Credit Facilities For Non-oil Exports	.863	1.158

a. Dependent Variable: Non-oil Exports Performance

Source: field survey 2011

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# A CASE STUDY OF THE CASH FLOW STATEMENT: US GAAP CONVERSION TO IFRS

Peter Harris, New York Institute of Technology

Liz Washington Arnold, The Citadel

Katherine Kinkela, New York Institute of Technology

William Stahlin, Stevens Institute of Technology

## ABSTRACT

*International Reporting Standards (IFRS) has become the required framework for most of the world financial markets effective on January 1, 2011. The United States is in a transformation stage, and it has not yet been determined when the US will adopt IFRS. The introduction of IFRS accounting rules into the curriculum is valuable because it presents an alternative method of accounting which can be used to heighten students understanding of GAAP. At present, the CPA Uniform CPA exam is testing IFRS and its testing content is increasing with each current test. Additionally, the CFA exam tests IFRS exclusively and has eliminated US GAAP from its curriculum, basing its action on the fact that the CFA examination is a global based exam. This case requires students to prepare an IFRS cash Flow Statement from a presented US GAAP presented Statement of Cash Flow, from a given set of facts in the case. This case study can be used at the undergraduate or graduate level. It is most suitable for Intermediate Accounting 2, Accounting Theory, Financial Statement Analysis, and an Accounting Capstone classes. Students must have or develop a solid understanding of both US GAAP and IFRS rules is required to adequately address this cash flow case study.*

**JEL:** H83, G32, M41, M42

**KEYWORDS:** US GAAP, IFRS, LIFO, Statement of Cash Flows.

## COMPANY BACKGROUND

JAL Corp, a publically traded NASDAQ company (symbol JAL), is a manufacturer of prescription drugs. Its main headquarters is based in Miami, Florida and the company has been operating since 1981. The company sells its products on the worldwide retail market. The primary compound in JAL's leading products is found only in the rainforests of Central America. Its major customer is Wal-Mart. Its stock sells at 45 US dollars per share, and its 52 week price range is between 37.75 and 67.85 US Dollars, with a market cap of 10.2 billion dollars.

The financial statements presented below for the Year Ending December 31, 2011 have been prepared using US GAAP. JAL's controller, Mercedes, would like to see the effect of using IFRS on the statement of cash Flows.



**JAL CORP.****Cash Flow Statement (Direct method) under US GAAP****1/1/2011-12/31/2011**

<b>Cash Flow From Operations</b>		Cash Collections from Sales	\$ 266,000
Cash paid for Operating Expenses	( 29,000)	Cash paid to Suppliers	( 183,000)
Cash Flow Provided from Operating Activities	41,000	Cash paid for Interest Expense	( 4,000)
		Cash paid for Income Taxes	( 9,000)
<b>Cash Flow from Investing</b>		Purchase of Equipment	( 13,000)
Net Increase in Cash for the Year 2011	25,000	Beginning Cash Balance	28,000
		Ending Cash balance 12/31/2011	<u>\$ 53,000</u>

The company would like to adapt IFRS by as early as next year as it is considering a new stock issue in Costa Rica, which requires IFRS compliance. You have been assigned the task of converting this cash flow financial statement from US GAAP to IFRS.

**ADDITIONAL INFORMATION**

- 1- JAL Corp. uses the LIFO method to account for its inventory. The LIFO reserve was \$15,000 at the beginning of the year and \$19,000 as of year-end. The effective tax rate for JAL is 25 percent. The company pays all tax liabilities when accrued.
- 2- Management has established that there is an increase in the Fair market value of Property, Plant and Equipment as of 12/31/11 of \$6,000 above book value.
- 3- In 2011, the company spent \$4,000 on internally feasible development costs, which relates to their pipeline of pharmaceutical drugs.
- 4- JAL leased specialized machinery manufactured by the lessor, Bell Corp. The lease term is for 3 years with a lease payment made to lessor in the amount of \$5,000. Payment is due on December 31 of each year, with the first payment due on December 31, 2011. At the end of the lease term, ownership reverts back to lessor. There is no option to buy the equipment.
  - The lessee will pay all executor costs.
  - The estimated useful life of the lease is 49 months; 4 and 1/12 years.
  - The fair market value of the equipment is \$15,000.
  - The implicit rate of Bell Corp. is 6 percent, and this is known to the lessee, Axe.
  - The incremental borrowing rate of Axe is 7 percent.
  - This lease is treated as an operating lease under US GAAP, and the US GAAP prepared cash flow statement reflects this.
  - Under IFRS, this lease is treated as a capital/financing lease.
- 5- Assume that AXE has elected to treat interest expense as a cash flow from operations activity, thereby being consistent with the US GAAP prepared statement.

**REQUIRED**

- 1- For items 1-4, identify whether there will be a change in cash flow under IFRS, a reclassification of cash flows, or no effect on cash flow.



- 2- For items 1-4, identify where applicable, the reclassification of cash flow among operating, investing and financing activities.
- 3- Make the necessary changes on the worksheet presented.
- 4- Prepare an IFRS Compliance Cash Flow Statement for the period 1/1/11 to 12/31/11
- 5- What other differences exist between US GAAP and IFRS Cash Flow presentation.

NOTE: The focus here is only on the Cash Flow Statement.

## RECOMMENDED SOLUTIONS

### SOLUTIONS 1 and 2:

- 1- IFRS disallows the use of LIFO as an acceptable accounting method. LIFO is allowed under US GAAP, and if used for financial reporting purposes, has to be used for tax purposes: known as the conformity rule. In this case, IFRS will require the use of FIFO and the differential between the cost of goods sold and pre-tax total between LIFO and FIFO will equal the difference in the beginning and the end of year LIFO Reserve. This amount is \$19,000 less \$15,000, which equals an increase in pre-tax income under FIFO, by virtue of a higher ending inventory total and lower cost of goods sold amount of \$4,000. At a tax rate of 25 percent, this amounts to a greater cash tax payment under FIFO of \$1,000. This will cause a decrease in cash flow under IFRS by virtue of FIFO use. Cash will be reduced by \$1,000 to \$52,000.
- 2- The increase in the carrying amount of Property, Plant and Equipment which is allowable under IFRS and precluded under US GAAP, has no effect on cash flows. It increases comprehensive income on the balance Sheet by \$6,000.
- 3- The development costs are capitalized under IFRS, if such costs are traceable and if deemed feasible. Under US GAAP, such costs are expensed when incurred. As such, the \$4,000 is reclassified under IFRS as a cash payment for Investing Activities, from cash paid from operating activities under US GAAP.
- 4- A reclassification from operating lease, which treats the rent payment as an operating expense; a cash payment for operating activities, to a capital / financing lease, will result in the purchase of an asset and an incurrence of a liability in the same amount, calculated by discounting the minimum lease payments using the lower implicit rate of the lease or the lessee's incremental borrowing rate. The payment of the lease obligation will thus result as a cash payment for financing activities; which includes a payment of the minimum lease obligation and an interest payment. The amortization table is presented below:

Assuming a capital/financing lease, the amortization table is as follows:

Year	Payment	Interest-6%	Principal	Minimum Lease Obligation-Payable
1	\$5,000	802	4198	9,167
2	\$5,000	550	4450	4,717
3	\$5,000	283	4717	0
Total	\$15000	1,635	13365	N/A



### Effects on the Cash Flow Statement

A: In the year of inception US GAAP treats the \$5,000 rent expense as an operating lease payment; a cash outflow from continuing Operations as an Operating expense on the income statement.

Under IFRS, the financing/ capital lease is treated as a purchase of Property, Plant and Equipment and Capitalized on the balance Sheet as such in the amount of \$13,365, with a corresponding liability in this amount. The effect of the cash flow statement is the payment of the \$5,000 results in a cash payment of the minimum lease obligation—a cash outflow from Financing Activities in the amount of \$4,198, and an interest payment—a cash outflow from Financing activities or Operating Activities for \$802; keeping the same total amount payment of \$5,000.

B: Subsequent to Year of Inception—years 2 and 3 of lease payments:

US GAAP: The \$5,000 annual Lease payment is treated as a rent expense; a cash outflow from Continuing Operations as an Operating expense.

IFRS: The \$5,000 lease payment is treated as an interest expense payment and a reduction in the liability—Minimum lease obligation Under Financing/ Capital Lease, in the amounts enumerated above per year 1, 2 and 3 calculations. The interest expense is treated either as a cash Outflow from Continuing Operations or a financing activity payment, and the minimum lease obligation payment is treated as a cash outflow from financing activities.

### The Resulting Cash Flow Effect under IFRS

There will be a decrease in cash flow under IFRS by virtue of FIFO use. Cash will be reduced by 1,000 to \$52,000.

### **Solution 5: Other Differences between US GAAP and IFRS Cash Flow Statement Classifications:**

Interest Expense is treated either as a cash flow from operations or a cash flow from financing for IFRS purposes. For US GAAP, interest expense is a cash outflow from continuing operations. Additionally, Interest Revenue and Dividend Revenue under IFRS, is treated either as a cash flow from operations or a cash flow from investing activity, whereas under US GAAP, these items are treated as cash inflows from operating activities.

### **CONCLUSION**

IFRS is the future of worldwide financial reporting and should be included as a major part of any accounting and/or business curriculum in the US, as well as the rest of the world. This case illustrates a situation where a Cash Flow Statement is prepared using US GAAP as a basis and converting to IFRS for comparison purposes. In this case study IFRS rules are discussed, and key Cash Flow similarities and differences between US GAAP and IFRS are addressed. The differences between US GAAP and IFRS can lead to significant reporting of cash flows, as well as different cash totals, as illustrated in this case.



**SOLUTION 3: AXE CORP.****Cash Flow Statement (Direct method) US GAAP to IFRS Adjustments and Reconciliation  
1/1/2011-12/31/2011**

<u>Flow</u>	<u>US GAAP</u>	<u>ADJUSTMENTS</u>	<u>IFRS Cash</u>
<b><u>Cash Flow From Operations</u></b>			
Cash Collections from Sales	\$ 276,000		276,000
Cash paid to Suppliers	( 183,000)		( 183,000)
Cash paid for Operating Expenses	( 39,000)	(3)4,000 +(4) 5,000	( 30,000)
Cash paid for Interest Expense	( 4,000)	(4) ( 802)	( 4,802)
Cash paid for Income Taxes	<u>( 9,000)</u>	<u>(1) (1,000)</u>	<u>(10,000)</u>
Cash Flow Provided from Operating Activities	41,000	7,198	48,198
<b><u>Cash Flow From Investing</u></b>			
Purchase of Equipment and Development Costs	<u>( 13,000)</u>	<u>(3)( 4,000)</u>	<u>(17,000)</u>
Cash Flow from Investing Activities	(13,000)		(17,000)
<b><u>Cash Flow From Financing Activities</u></b>			
Cash Dividends paid	( 3,000)		( 3,000)
Payment of Minimum Lease Obligation Liability	( 3,000)	<u>(4) ( 4,198)</u>	<u>(4,198)</u>
Cash Flow From Financing Activities		(4,198)	( 7,198)
Net Increase in Cash for the Year 2011	25,000	<b>(1,000)</b>	24,000
Beginning Cash Balance	<u>28,000</u>		<u>28,000</u>
Cash balance 12/31/2011	<u>\$ 53,000</u>	<u><b>(1,000)</b></u>	<u>\$ 52,000</u>

*Note: (1) The decrease of \$1,000 cash is a result of higher taxes paid by virtue of additional income of \$4,000, by the use of FIFO-as LIFO is not acceptable under IFRS. (25 percent tax rate time's \$ 4,000 results in \$1,000 of additional tax). (3) The development cost has been reclassified from operating expense to an investing activity-as the \$4,000 represents the purchase of an intangible asset. (4) The \$5,000 has been reclassified as a result of operating to capital/financing lease treatment under IFRS*



**Solution 4: IFRS Prepared Cash Flow Statement****AXE CORP.****Cash Flow Statement (Direct method) : IFRS Prepared  
1/1/2011-12/31/2011**

<b><u>Cash Flow From Operations</u></b>	
Cash Collections from Sales	\$ 276,000
Cash paid to Suppliers	( 183,000)
Cash paid for Operating Expenses	( 30,000)
Cash paid for Interest Expense	( 4,802)
Cash paid for Income Taxes	<u>( 10,000)</u>
Cash Flow Provided from Operating Activities	48,198
<b><u>Cash Flow From Investing</u></b>	
Purchase of Equipment and Development Costs	<u>( 17,000)</u>
Cash Flow from Investing Activities	(17,000)
<b><u>Cash Flow From Financing Activities</u></b>	
Cash Dividends paid	( 3,000)
Payment of Minimum Lease Obligation Liability	<u>( 4,198)</u>
Cash Flow From Financing Activities	( 7,198)
Net Increase in Cash for the Year 2011	24,000
Beginning Cash Balance	<u>28,000</u>
Ending Cash balance 12/31/2011	<u>\$ 52,000</u>

**REFERENCES**

International Financial Accounting Standards (IFRS). IAS numbers: 2, 3, 5, 17,36, 37, 38, 39.

U.S Generally Accepted Accounting Principles (US GAAP). FASB 13 , 95, ASC Numbers: 320, 330, 360, 410, 985.

**BIOGRAPHY**

Peter Harris is a Professor and Chair of the Accounting and Finance department at the New York Institute of Technology. Previously, he has worked for Ernst and Young LLP. He is an author of over 50 refereed journal articles and over 140 intellectual contributions. He can be reached at [pharris@nyit.edu](mailto:pharris@nyit.edu).



# ENGAGING STUDENTS IN ONLINE MARKETING CLASSES

Susan Silverstone, National University  
Jesse Keeler, University of California Irvine Extension

## ABSTRACT

*The 2011 Sloan Survey of Online Learning revealed that “the number of students taking at least one online course has now surpassed 6 million. Nearly one-third of all students in higher education are taking at least one online course. The rate of growth in online enrollments is ten times that of the rate in all higher education.” The authors, a subject matter expert and an instructional technologist at National University, a not for profit California university, will share how they updated an existing four week undergraduate online marketing course, to include the seven key principles identified by Graham C. et al (2001),*

*Principle 1: Good Practice Encourages Student-Faculty Contact*

*Principle 2: Good Practice Encourages Cooperation among Students*

*Principle 3: Good Practice Encourages Active Learning*

*Principle 4: Good Practice Gives Prompt Feedback*

*Principle 5: Good Practice Emphasizes Time on Task*

*Principle 6: Good Practice Communicates High Expectations*

*Principle 7: Good Practice Respects Diverse Talents and Ways of Learning*

*They used multiple instructional strategies and new technology, which included synchronous chat sessions, developing embedded voiceover presentation lecture videos, creating avatars, and rethinking the course layout for clarity. They will also include students’ feedback and Instructors comments.*

**JEL:** Bea

**KEYWORDS:** instructional technology, online education, synchronous chat, accelerated format

## INTRODUCTION

The 2012 Survey of Online Learning conducted by the Babson Survey Research Group (2012) “reveals the number of students taking at least one online course has now surpassed 6.7 million. Higher education adoption of massive open online courses (MOOCs) remains low, with most institutions still on the sidelines. The rate of growth in online enrollments remains extremely robust, even as overall higher education enrollments have shown a decline,” said study co-author Jeff Seaman, Co-Director of the Babson Survey Research Group. Key report findings include:

- More than 6.7 million students were taking at least one online course during the fall 2011 term, an increase of 570,000 students compared to the previous year.



- Thirty-two percent of higher education students now take at least one course online.
- Seventy-seven percent of academic leaders rate the learning outcomes in online education as the same or superior to those in face-to-face classes.
- The proportion of chief academic leaders who say online learning is critical to their long-term strategy is at a new high of 69.1 percent.

National University (NU) ([www.nu.edu](http://www.nu.edu)) the second-largest, private, non-profit institution of higher learning in California and the 12<sup>th</sup> largest in the US is considered a leader in online education. The five schools and one college offer more than 100 Graduate and Undergraduate Programs. More than 60% of the courses are offered online, and most of the onsite courses have an online component. Its programs offerings are in an accelerated one month format. The characteristics of the average NU student resemble those identified by Cull, Read, and Kirk (2010). "Online learners are a varied group, but there are commonalities that can assist instructors in developing effective strategies in course design and pedagogical approach. In particular, these students desire a flexible schedule to achieve their educational goals through self-paced learning while juggling the other demands on their time.

- The requirements of self-paced learning – self-discipline, effective time management, writing skills, self-directed work, organization and prioritization of effort, and confidence in presenting ideas openly and recognizing gaps in understanding through self-assessment and reflection.
- Type of students we serve - online students range from fast-tracked, high achievers to students currently on academic probation who may take courses through continuing education. The average age of students is generally older and there is higher percentage of female students than in the offering institution as a whole.
- Study habits - many online students have multiple demands on their time, causing odd, sometimes irregular, hours online. Multiple and sometimes competing obligations are squeezed into their daily schedule (other courses, accelerated graduation schedule, work, travel and family), consequently online coursework may not always be their top priority, causing assignments to be pushed aside to last minute, especially in general education courses."(page

They continue, "The challenge of keeping our students engaged and motivated is common across grade levels, subject matter, and all types of institutions and courses. Online courses, however, present a special concern. Without face-to-face contact, faculty are not able to pick up nonverbal cues from students that can indicate they are disengaged, frustrated or unenthusiastic.

- Faculty also cannot share their emotions easily and may find it harder to express enthusiasm, encouragement or concern.
- The anonymous feeling of the online environment can make it easier for students to withdraw, participate minimally, or completely disappear from the course.

Students may enroll in online courses because they feel they will be easier and require less of their time. So before the course even begins, these students may be prone to disengagement."

## DISCUSSION

The authors of this paper upgraded an existing undergraduate Marketing Fundamentals course MKT 302a, utilizing **The Seven Principles of Effective Teaching** by Graham et al (2001) which are considered a landmark in the design of online courses. They also included responses to the items listed above. The "Seven Principles for Good Practice in Undergraduate Education," was originally published in



the *AAHE Bulletin* Chickering, and Gamson, (1987), are a popular framework for evaluating teaching in traditional, face-to-face courses. The principles are based on 50 years of higher education research Chickering, and Reisser, (1993). A faculty inventory Johnson Foundation, "Faculty," (1989) and an institutional inventory Johnson Foundation, "Institutional," (1989) based on these principles have helped faculty members and higher-education institutions examine and improve their teaching practices.

#### Principle 1: Good Practice encourages Student-Faculty Contact

*“Lesson for online instruction:* Instructors should provide clear guidelines for interaction with students.” Graham et al (2001) Ten days before the start of class a copy of the course outline is emailed to each student with a welcome letter from the instructor providing contact information. This is the same course outline that will be followed over the four-week session; all details and expectations are included. The same content is shared in the Home Section of the Course shell, in addition to:

- Course Learning outcomes
- National University policies
- Instructor contact details
- Full details of Weekly assignments/activities and time lines
- Participation and grading details
- Instructor expectations
- Examples of APA formatting
- A twitter feed (specific and restricted to this class) has been added, to offer an additional communication channel for the Instructor and students.

Once the class goes live Sunday at 1:00a.m. PST, the design layout of the course provides a critical role in the user experience. Students make judgments about the course based on their first impression of its appearance. Following are three basic principles specific to good instructional design practices, after which we explain what changes we made to the course to conform to these guidelines.

1. The course design must be easy to navigate and follow.
  - These principles were followed in the course design revision. In an effort to make the navigation and layout easy to follow, an assessment of the previous course content was made, content items were consolidated to reduce sections and clarify navigation. Labeling across all sections was made consistent, for each for the four weeks.
2. Any visible content must be up to date and all and any links active.
  - A thorough review of lectures and related content were evaluated. Images like clipart were considered for relevancy to the topic and contemporary design practices were introduced.
3. It must deliver all the required elements of the course over the duration of the class. The home section of the course includes the following links;



- Course requirements, , an explanation of University Plagiarism policies, and guidelines to APA formatting, an introduction to the course is also included with accompanying short videos created by the instructor using Camtasia relay and Xtranormal with avatars. The introduction of avatars and recorded lectures add the instructor's personality to the course.
  - NU syllabus and Department information
  - Links are included to;
  - The Document Sharing Link which include
    - The course outline,
    - Power point slides
    - Grading rubrics
  - Instructions and Link to the Class Live Pro ( VOIP)
  - Assignments drop boxes
  - Grade book
  - Bibliography
4. A twitter feed is added to the course to utilize social media that allows the instructor and students to share current and timely information. The twitter feed is monitored by the Instructor.

#### Principle 2: Good Practice Encourages Cooperation Among Students

***“Lesson for online instruction: Well-designed discussion assignments facilitate meaningful cooperation among students.”*** Graham et al (2001)

#### Weekly Discussion Boards

The discussion forum Corich (2009) states “is asynchronous technology, which does not require all participants to be online simultaneously. One of the strengths that the discussion forum provides to the online learning community is the ability to allow learners from a variety of time zones to interact at a time that suits the individual learner. Of all the communication tools provided to support e-learning, discussion forums do more to promote collaboration and sharing of information. When managed effectively, discussion forums can encourage learners to share information, build on the ideas of others, and construct understanding about the changing world of technology Garrison, D.R. (1993). The weekly Discussion Board topics are relevant to the weekly chapter reading assignments. They also include the following information:

- Students are required to participate in at least three threaded discussions, posting a minimum of one message every 2-3 days: Sunday-Tuesday, Wednesday-Thursday and Friday-Saturday for a total of 15 points. Two types of responses are expected :first a reply to the topic posted or to a response from a classmate Continuous reading and



contributions to the discussion are required rather than last minute comments at the end of the week.

- Topics are relevant to the required weekly readings and also include current topics which provide an additional source to engage the learners.
- The first topic is instructor and student introductions. The instructor responds and welcomes each student to the class, demonstrating that the instructor is fully engaged in this class.
- Evaluation is based on the quality of postings. One sentence responses are not accepted. These postings should be substantive and add to the learning.
- Students are graded and receive feedback for their postings to the Discussion Boards

### Chat sessions

The School of Business and Management (SOBM) requires that once a week the students attend a synchronous chat session. Depending on the number of students enrolled in the class two sessions may be offered to accommodate students in the different time zones and their work schedules. NU uses Class Live Pro (CLP) synchronous online conferencing application for Voice Over Internet (VOIP) chat sessions. Rutgers (2012) “Class Live pro (CLP) is a synchronous tool available in Pearson eCollege which captures the essence of “face to face” classroom experience. Available CLP features include shared interactive whiteboard, application sharing, live webcam video, breakout rooms, chat, graphing calculator, PowerPoint import, content import, record and playback feature, polling, synchronized web browsing, and the archiving of sessions.”

- Chat agendas are posted ahead of time for each week
- Additional topics with links are posted in the chat agenda, which will encourage collaboration and learning
- Students are required to have microphones so that they can actively participate in CLP using the audio.
- Each student introduces themselves to their colleagues at the first session, and greet one another at successive sessions
- In each class it is required each student choose one text Chapter Review Assignment and deliver a 7-10 minutes PowerPoint presentation to their classmates during a weekly synchronous chat session.
- The presentation must be delivered to the Instructor before the chat session.
- Students are encouraged to ask questions and share content with their classmates.
- Presenters are graded by the Instructor.
- The live sessions are recorded. If a student is unable to attend, then they are expected to download and listen to the recording, summarize add their own comments and submit to the identified drop box for credit by noon on Saturday.



### Principle 3: Good Practice Encourages Active Learning

“Lesson for online instruction: Students should present course projects.” Graham et al (2001)

In addition to the postings to the discussion board, attending weekly synchronous chat sessions, sharing of events, tweets and a chapter review; students are required to complete weekly homework assignments and a final project

#### Homework assignments

The homework assignments take the form of responses to questions posed by the Instructor that are covered in the weekly text assignments. The submission deadline is Sunday at 6-00pm and the following guidelines are provided:

- The following message is sent to the students, “In your responses to the Homework assignments, I am NOT looking for minimal responses. One paragraph responses will not earn an A grade. All Homework should be in essay form. This is an undergraduate class and I am looking for depth to demonstrate your understanding of the theory and concepts of the subject. This is the only method for me to determine that you have a good understanding of the subject. You should include material from the text, chats, discussion threads and other examples (if you feel they are necessary).”
- Since this is the only medium we have to communicate and in the marketing profession good writing skills are mandatory, my expectations are high.
- Expectations are included in the course outline.
- All homework should be in essay form with APA documentation of references.
- Additional directions on APA format and its importance are included.
- A grading rubric is provided.”
- The assignment is evaluated and graded by the instructor and returned to the students with the instructor’s comments through the drop box.
- If the students does a “poor job” the instructor will send to the student an example of an A paper. (This is a previous student’s A work. Permission has been given by this previous student and all personal details have been removed).
- Faculty comments will state, “please review the enclosed, an example of an A paper, to review my expectations.”
- The purpose will be for the student to learn my expectations, make the necessary changes and incorporate them in successive weeks.

Final

project

The students are to develop a Marketing Plan for themselves. Solomon et al (2011) “This project will start them to think about Marketing in a practical sense. They gain experience formulating a plan, learning



how each part is dependent on one another. They gain some introspection and direction for the future. In fact the student may want to build on this exercise throughout their lifetime in preparing for earning a job after graduation.” Contents will include:

Title page

Abstract , 2 page final resume to be submitted to prospective employer

Introduction to project

Literature review (citations included) – Use of higher level reference materials is required.

Conclusions and recommendations

References

Next develop the following elements of the Marketing planning process

- A mission statement
- A SWOT analysis
- Objectives
- A description of the target market
- A positioning strategy
- A brief outline of the Marketing mix strategies,
  - The product
  - Pricing
  - Distribution and
  - Promotion strategies that satisfy the objectives and address the target market.
- A grading rubric is provided
- Examples of A papers are also provided

#### Principle 4: Good Practice Gives Prompt Feedback

“Lesson for online instruction: Instructors need to provide two types of feedback: information feedback and acknowledgment feedback”. Graham et al (2001) Timely feedback enhances the student/Instructor relationship and contributes to a healthy classroom dynamic. The online student has an expectation of immediate feedback for any and all concerns. They may feel isolated; therefore the Instructor has to manage the online environment differently than a face to face classroom. As stated previously, Cull



(2010) states “In a face to face classroom, instructors have an opportunity to interact with the students, respond immediately and be aware of visual and nonverbal cues from students that can indicate they are disengaged, frustrated or unenthusiastic.” One online classroom management strategy the instructor can use to overcome this issue is prompt information feedback and acknowledgment feedback. The student benefits from prompt feedback which helps them to stay “on track.” The instructor benefits with another additional method to manage their workload. As a best practice, responses should be provided within 24 hours. With NU’s accelerated format, and when the author teaches an online course, she finds that she is involved in managing the course throughout the day up to a total of four hours daily. She provides prompt feedback to all assignments and to all correspondence. Grades are posted promptly and by Monday morning of weeks 2-4 all weekly assignments have been graded and posted.

She has created an Email account, separate from her University account which students can use as an “Emergency help line.” This account allows her to monitor student issues that require immediate attention. The students are aware that this is for emergency issues only and has rarely been abused since it was implemented several years ago. This separate help line serves to protect the instructor’s privacy. The email address is shared in the course outline and in the first chat session. It is generally preferred for correspondence since it can be tracked and archived for future reference. On occasion the Instructor will contact the student directly by phone.

#### Principle 5: Good Practice Emphasizes Time On Task.

*“Lesson for online instruction: Online courses need deadline.”* Graham et al (2001) Students may have the preconception that online course are less demanding than their onsite counterpart. In addition Cull (2010) states that “Students may enroll in online courses because they feel they will be easier and require less of their time. So before the course even begins, these students may be prone to disengagement.” By providing detailed instructions with respect to all requirements and deadlines this gives the online environment a time framework and structure. Since students are accessing the course 24/7 it is important that deadlines are clearly articulated and they can plan their study time accordingly

- Dates and timelines are included in the course outline ( sent to the students 10 days before class)
- In the Home section of the course is an item labeled “Weekly Assignments” with due dates and links to relevant course content .This is easy to follow and easy to access.
  - This includes all assignments for this class with hyperlinks to. e.g. Discussion Boards, Chat sessions, Homework, Quizzes and the Final project.
  - Due dates are also included in FAQ’s section
  - Reminder announcements are posted in the course with due dates
  - The weekly quizzes are open all week from Tuesday at 1-00am until Saturday at midnight (PST. Each consists of 30 multiple choice, true/ false questions that must be completed in 45 minutes, at that time they be removed from the quiz.
  - The open start date provides the student with autonomy for creating their own schedule.
  - Instructors who make the students adhere to the deadlines helps the Instructor to manage the course workload, provides the student a workplace skill, and keeps them on the path to successfully completing the course

#### Principle 6: Good Practice Communicates High Expectations

*“Lesson for online instruction: Challenging tasks, sample cases, and praise for quality work communicate*



high expectations.” Graham et al (2001) In a recent study by *The Chronicle* and American Public Media's *Marketplace Fischer*( 2013) “ employers dinged bachelor's-degree holders for lacking basic workplace proficiencies, like adaptability, communication skills, and the ability to solve complex problems” "Woefully unprepared" is how David E. Boyes characterized the newly minted B.A.'s who apply to his Northern Virginia technology consulting company. Mr Boyes continues “grumbled that colleges weren't adequately preparing students in written and oral communication, decision-making, and analytical and research skill.” In my class the students are expected to come prepared to the weekly synchronous chat sessions: having familiarized themselves with the weekly readings and assignments.

- The instructions to the students for homework assignments are discussed earlier, communicate high expectations.
- In addition students are encouraged to research topics and share their findings in the weekly discussion boards. The instructor gives special attention to the students who research the topics and praises them for their additional effort.
- Case studies are introduced in the third week of the course. Since these are generally past events, students are encouraged to research the examples and share current information with their peers.
- Faculty feedback is provided to all students when their weekly assignments and final projects are reviewed, graded and returned. The instructor generally starts with positive comments .If a student under-performs I will include an example paper from a former student who exceeded the assignment rubric's expectations for them to review. The exceptional papers are archived by the faculty member with permission from the respective students to be shared with future students. Example papers are not posted ahead of the homework deadline time since most of the students do not require example papers.
- The exceptional final projects are the only examples shared before the final due date.

#### Principle 7: Good Practice Respects Diverse Talents And Ways Of Learning

“Lesson for online instruction: Allowing students to choose project topics incorporates diverse views into online courses.” Graham et al (2001) Several examples have been provided in this paper to demonstrate how students have autonomy to choose project topics; students chose which Chapter review to present in a weekly chat session, in the weekly discussion boards students can choose to do additional research, and the final project provides students the freedom to select from a list of suggested topics. The weekly synchronous chat session provide all class members the opportunity share their insights and opinions. Giving students options for making decisions allows them to personalize their learning experience and increases their engagement.

#### **CONCLUSION**

“Students learn in different ways. Knowledge can be gained in these courses when information is given through multiple means this includes lectures, handouts, videos, analyzing case studies, sharing of personal experiences and discussion.” University of Washington (n.d) In this paper the authors have identified the different methods and media they used in the course development. Students have diverse learning opportunities through readings, video lectures, discussions and conversations with peers. The course also includes a student feedback form which provides the instructor information to drive the ongoing development of the course. Continuous improvement of the course design ensures that all students master course content.



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## BIOGRAPHY

Dr. Susan Silverstone is an Associate Professor in the Department of Marketing and Management in the School of Business at National University in La Jolla California. She has more than 20 years' experience in Marketing and 15 years of experience in online education. She is Program Lead for the Bachelor of Arts in Integrated Marketing Communications and Regional President of IACBE Region 8. Contact information: Department of Marketing and Management, School of Business and Management National



University. 9980 Carroll Canyon, San Diego, CA 92131, ssilvers@nu.edu, 619-563-7312 Over the past ten years Jesse Keeler has taught in a variety of settings teaching digital media skills to a wide range of people aged 4 years old to 80. His professional experience also includes video recording and editing, image editing and animation, web and presentation design. In 2008 Jesse joined National University in San Diego, California as an Instructional Technologist at the Faculty Center for Excellence in Teaching and Technology. There he worked with faculty to help them sharpen their digital technology skills and teaching strategies. Jesse recently accepted a position as an Instructional Technologist at the University of California Irvine Extension and will be joining their Distance Education department in the Spring of 2013. Contact information: [jeskeeler@gmail.com](mailto:jeskeeler@gmail.com), [www.thelearningverve.com](http://www.thelearningverve.com)



# BANK FINANCING AND NON-OIL EXPORTS IN NIGERIA

Sama'ila Idi Ningi, Abubakar Tafawa Balewa University, Bauchi- Nigeria

## ABSTRACT

*In Nigeria the Non-oil export sector of the economy is contributing only 4% of total exports and the volume of non -oil exports growth is very low. One of the reasons for the declining growth is the low bank finance. The problems stated above triggered this research; consequently, questionnaires were developed and distributed to 120 non-oil exporting firms. Multiple regression indicates that Non-oil Exports Financing by Banks significantly accounts for slightly 16% of variance in Non-oil Exports Performance, similarly beta coefficient reveals that Firm' Perception of Banks Attitude to Risk of Financing non-oil exports has the highest beta value followed by Cost of Bank Finance, in the case of Exchange Rate fluctuation Effects and Volume and Access to Credit Facility they present insignificant relationships with the Non-Oil Exports performance. This research indicates relative importance of NEFB in predicting the direction, composition and pattern of trade in non-oil goods in Nigeria. The research reveals the need for exports subsidies in developing countries because of the large number of small sized firms in the export business who cannot cope with the high capital requirements of exports business in Nigeria. Government should provide support to the banks for the wheels of export cannot move. And banks should be ready to learn and specialize in two to four export products that they can handle and do well and explore the letters of credit option to provide secured funding for exports.*

**KEY WORDS:** Banks, Non-Oil Exports, Nigeria

## INTRODUCTION

There are some challenges for countries with natural resource abundance such as oil (such as Nigeria) in comparison with other countries. The main point is that in parallel with windfall of oil revenues these countries have to pay more attention to the development of the non-oil sector as well as its export performance (Sorsa, 1999). Because in the most of the cases oil driven economic development leads to some undesirable consequences such as Dutch Disease in the oil rich countries. Therefore Nigeria needs to pay more attention to the development of non-oil exports sector to create the sorely needed growth and development. But, the Non-oil export sector of the Nigeria economy is faced with a lot of problems. For example, the export of non-oil commodities contributes only 4% of total exports in Nigeria (Okoh, 2004; Ogunkola et al 2006) and the volume of non -oil exports growth is very low (approximately 4% per annum) from the middle of 1965-1985 as asserted by Maidugu et al (2003). One of the reasons for the declining growth is insufficient access to finance in general and bank finance in particular. Access to banks financial services for non-oil exporters is one of the major problems stifling the growth of the sector in Nigeria, because of high interest rates and little disbursement in terms of the volume of credit (Ijaiya, 2003; Theodore, 2004; Sanusi, 2010a, 2010b).

In Nigeria very insignificant portion of non-oil exports was financed by bank credit. Export from Nigeria is largely crude oil which is funded from outside the country (CBN 2006). According to Ijaiya, (2003) Commercial banks credit to non-oil exports sector has been very low. According to Odularu (2008), high cost of finance does not allow non-oil exporting industries to modernize outdated plants and machineries in Nigeria, which results in poor quality goods for non-oil exports. Banks are not willing to advance credit to the non-oil export sector as they consider the sector very risky for investment despite directives from NEPC to do so (Odularu, 2008). The banks' lack of effectiveness in handling small, medium or long-term



credit risk (lack of training of loan officers, lack of information on borrowers and absence of a reliable credit registry) result in the entrepreneurs being burdened with high requirements, such as up to three years of financial statements, enough collateral to cover both the loan principal and interest (including a cash deposit that may be up to 30% of the loans' net present value), and to provide every detail of the international trade transaction in question (Marc, 2007). The sector has been declining due to poor access to credit facilities at pre-shipment and post shipment stages as opposed to what is happening in other countries of the world (Azzam, 2000). There is also the problem of increased cost arising from exchange rates fluctuations which has been identified by (Elumelu, 2002).

Some of the roles of NEXIM are purchase and sale of foreign currency, maintenance of a foreign exchange revolving fund for lending to exporters who need to import foreign inputs to facilitate export production. Exporters have access to these facilities only through commercial banks operating in the country (Theodore, 2004; Ijaiya, 2003 and NEXIM, 1997). However the effect of NEXIM bank source of finance on export performance was not found to be significant and encouraging Aworemi, Oyedokun and Odeyemi (2011). According to Lawal (2009) Most Nigerian banks were only interested in granting loans to facilitate importation rather than exportation. The high interest rate charged by some of the banks in Nigerian makes producers and exporters not being able to compete favourably with their counterparts in other African countries like Ghana. As a result of the adverse effects of the above factors, the non-oil exports dwindled. It is in view of that the banking sector being the major source of financing in Nigeria needs to be examined to ascertain the contribution of the sector to non-oil trade.

## LITERATURE REVIEW

The Nigeria's export sector is characterized by the dominance of a single export commodity (crude oil) which constituted 96% of total exports. Macroeconomic policies have been adopted with a view to achieve growth in non-oil exports particularly manufacturing. For instance in the 1960s and 1970s, manufactured merchandise exports grew under high protective fiscal barriers and the establishment of The Nigerian Export Import Bank (NEXIM) among others. But the problem still persists. Theories suggest that the level of financial development influence the pattern of international trade flows (Beck 2002). Kletzer and Bardhan (1987) compliment the Heckscher-Ohlin (1933) trade model by incorporating a financial sector and show that financial sector development especially the banking sector development gives countries a comparative advantage in industries that rely more on external financing. Therefore finance is very important in boosting non-oil trade.

Financial sector development that mitigated liquidity risk was primary causes of the industrial revolution in England. They further argue that information acquisition costs create incentives for financial intermediaries to emerge (Diamond, 1984; and Boyd and Prescott, 1986). Without intermediaries, each investor must pay the fixed cost. In response to this information cost structure, however, groups of individuals may form (or join or use) financial intermediaries to economize on the costs of acquiring and processing information about investments. Outside creditors – banks, equity and bond holders – that do not manage firms on a day-to-day basis will create financial arrangements to compel inside owners and managers to run firms in accordance with the interests of outside creditors. Without pooling, households would have to buy and sell entire firms. By enhancing risk diversification, liquidity, and the size of feasible firms, therefore, mobilization improves resource allocation (Sirri and Tufano 1995). The finance system including banks functions in the area of lowering of transaction costs and technological innovation in terms of the advantages of money over barter.

There are some theoretical models that stress the importance of different institutional forms financial systems can take, but more important are the underlying functions they perform such as risk amelioration and mobilisation of savings. Some experts on exports like Barnard and Jensen (1999a, 2001) and clerides,



Lach and Tybout (1998) opined that exporting firms are consistently larger, more productive, more capital intensive which clearly indicate the high need for finance in the sector.

*Cost and Access to banks financial services:* Access to banks financial services for non-oil exporters is one of the major problems stifling the growth of the sector in Nigeria, because of high interest rates and little disbursement in terms of the volume of credit (Ijaiya, 2003; Theodore, 2004; Sanusi, 2010a, 2010b). According to Odularu (2008), high cost of finance does not allow non-oil exporting industries to modernize outdated plants and machineries in Nigeria, which results in poor quality goods for non-oil exports (Ningi, Kurfi and Dutse, 2007). The banks' lack of effectiveness in handling small, medium or long-term credit risk (lack of training of loan officers, lack of information on borrowers and absence of a reliable credit registry) result in the entrepreneurs being burdened with high requirements, such as up to three years of financial statements, enough collateral to cover both the loan principal and interest (including a cash deposit that may be up to 30% of the loans' net present value), and to provide every detail of the international trade transaction in question (Marc, 2007).

*The Risk-Averse Behavior of Banks in Funding Non-Oil Exports:* In Nigeria risk-averse behavior of banks has constrained the non-oil exporting firms from obtaining loans and hence the contribution of this sub-sector to GDP (Crocket, 1997; Ogujiuba, Ohuche and Adenuga, 2004). The bank financed exports to GDP remained as low as less than 5% between the periods 1970- 2006 in Nigeria (CBN, 2006). Nikini, (2005) reported that banks perceive high risks associated with lending to exporting firms in Nigeria.

*Exchange Rate Fluctuation Risk:* Banks are capable of minimizing Exchange rate fluctuation risk between major traded currencies through a hedging operation by taking a reverse position in the forward market or using options (to buy or to sell) foreign exchange in the futures market, thereafter be able to provide importers and exporters with competitive rates (Nkini, 2005; Theodore, 2004; Ijaiya, 2003 and NEXIM, 1997 and Aworemi et al 2011). NEXIM carries out the purchase and sale of foreign currency and maintenance of a foreign exchange revolving fund for lending to exporters who need to import foreign inputs to facilitate export production. Exporters have access to these facilities only through commercial banks operating in the country. However, the finding of (Aworemi et al 2011) revealed that the effect of NEXIM as the banks' source of finance on export was not found to be significant and encouraging.

## METHODOLOGY

Based on the theoretical scales developed, a five-point likert scales arranged in the form of 1 strongly disagree, 3 neutral and 5 strongly agree with 24 items measuring the constructs was used. Questionnaires were personally distributed to firms across the cities of domicile of the firms. Out of the 160 questionnaires distributed, 120 were retrieved and used for the analysis. Tools used for data analysis and hypotheses testing included: Mean and standard deviation multiple regression. The sample of 193 could not be attained because of the apathy of respondents in returning the questionnaires. Therefore response rate was 62%.

## RESULTS AND DISCUSSION

Data analysis starts with data screening, assessment of data accuracy and normality test. Theoretical and statistical analysis of content validity as well as reliability supports the validity of the constructs. Consequently, multiple regressions indicate that NEFB significantly accounts for slightly 16% of variance in NEP (see table 1A and 1B),



Table 1A: Reliability Statistics

S/No	Construct	Cronbach's alpha	Cronbach's alpha based on standardized items
1	Cost of bank finance to non-oil exports	.503	.502
2	Effect of exchange rate on non-oil exports	.527	.530
3	Volume and access to credit facilities to non-oil exports	.511	.513
4	Firms perception of bank's attitude risk of financing non-oil exports	.723	.724
5	Non-oil exports performance	.589	.589

Source: field survey, 2011

Table 1b: Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.401 <sup>a</sup>	.161	.132	.44374

Source:-field survey, 2011

similarly beta coefficient reveals that firms perception of banks attitude to risk of financing non-oil exports (FPBARF) has the highest beta value followed by cost of bank finance (CBF), in the case of exchange rate fluctuation effect on non-oil exports (ERN) and volume and access to credit facilities of non-oil exporting firms (VACN) present insignificant results (see table 3).

Table 2: ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.338	4	1.084	5.507	.000 <sup>a</sup>
	Residual	22.644	115	.197		
	Total	26.981	119			

Source:-field survey, 2011

Non-oil exports financing offered by banks (NEFB) is useful as a predictor of non-oil exports performance (NEP). Combined analysis of overall Non-oil exports financing offered by banks (NEFB) vis-a-vis non-oil exports performance (NEP) mean plot comparison, constructs correlation and results of multiple regression particularly constructs beta coefficient reveals that the Hecsher Ohlin trade model which was developed further by Kletzer and Bardhan, 1987; Rajan and Zingales 1998; Beck, 2002 is robust in explaining bank financing of non-oil exports.



Table 3: Coefficients of the independent variables

Variables	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.287	.400		13.234	.000
Cost of Bank Finance to Non-oil Exports	-.319	.158	-.208	-2.013	.046
Effect of Exchange Rate on Non-oil Exports	.074	.139	.051	.533	.595
Firms Perception of Bank's Attitude Risk of Financing Non-oil Exports	-.399	.134	-.293	-2.977	.004
Volume and Access to Credit Facilities For Non-oil Exports	.076	.142	.049	.537	.592

Source:-field survey, 2011

Evaluation of construct correlation,  $R^2$ , beta coefficients and relationship between non-oil exports financing by banks (NEFB) mean in relation to non-oil exports performance (NEP) mean revealed that the model accurately explain the perception of exporting firms in Nigeria. This research also indicates relative importance of non-oil exports financing by banks (NEFB) in predicting the direction, composition and pattern of trade in non-oil goods in oil rich countries that suffers from Dutch disease similar to Nigeria. The research reveals that non-oil exports financing by banks (NEFB) affects non-oil exports performance among exporting firms in Nigeria. The result of the research would go a long way in making the managers of exporting firms to find ways of financing their firms especially as there is high need of up-front fixed cost in export business. The perception of firms as it relates to the banks is negative this indicates the need for the firms to strategically improves their image by the type of export business they do and be in business sectors intensive in external finance and intangible assets that can make them grow disproportionately faster. The research indicates the need for countries governments to financially develop their economies for improve exports (Rajan and Zingales 1998; Braun, 2003). The research reveals the need for exports subsidies in developing countries because of the large number of small sized firms in the export business who cannot cope with the high capital requirement of exports business in Nigeria.

## CONCLUSION

Non-oil export financing by banks (NEFB) affects non-oil exports performance (NEP) among exporting firms in Nigeria. The perception of firms as it relates to the banks is negative this indicates the need for the firms to strategically improves their image by the type of export business they do and be in business sectors intensive in external finance and intangible assets that can make them grow disproportionately faster.

## RECOMMENDATIONS

- 1) The Nigerian export promotion council (NEPC) should have a service that assists export-oriented firms especially Small and Medium Enterprises (SMEs) to improve their credit worthiness.
- 2) Government should introduce subsidized credit to non-oil exporters with a view to encouraging existing and potential exporters from entering into export business.
- 3) Exporting firms should examine their financial structure and composition so as to find out the sensitivity of their firm exports to external finance need.



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# A CASE STUDY ON HOW BUSINESS STUDENTS COLLABORATE IN CREATIVE DESIGN

Siu-Kay Pun, Nanyang Technological University, Singapore

## ABSTRACT

*This paper examines the pedagogical merits of a collaborative learning and working approach used in a course aimed at raising the design literacy in non-design students. The course also aims to nurture the student to think creatively and to come up with creative design solutions. This paper studies the inner workings of small groups of students, most of whom from Business and Communication disciplines. They collaborate to share and enrich each other's learning and creativity. The goal is to nurture these students to be better future users, clients, co-designers, promoters and consumers of design in their Business and Communication professions. To gauge the effectiveness of the course, the students were interviewed. Their experiences in group creativity, benefits gained, and challenges faced in collaborative learning were examined. Based on their positive experience, there is reason to believe the collaborative approach taken is in the right direction to nurture creative thinking to solve design problems in Business and Communication students.*

**JEL: 120**

**KEYWORDS:** Collaborative learning, group creativity, group dynamics, design making

## INTRODUCTION

To remain competitive in the rapidly globalizing world, Singapore leaders firmly believe that its future knowledge workers need to have creative minds and multidisciplinary skills. These future workers will be the ones who will challenge the conventional approaches to business, communication and aesthetics to break new grounds and compete in the globalized economy. Much efforts and resources have thus been invested to release and develop creativity among these future knowledge workers.

## LITERATURE REVIEW ON CREATIVITY

So what are the creative minds or creativity wanted in these future knowledge workers? Can every individual be creative? Contrary to conventional belief that only a few can be creative, Richard Florida, an [American urban studies](#) theorist, once stated that "Every single human being is creative". He argued the world is shifting from an economy based on physical assets – land, capital, and labor – to one based on intellectual assets, or human creativity (Florida, 2006). Some researchers defined creativity to "include the generation of ideas, alternatives, and possibilities" (Smith, 1998); "the ability to solve problems or to make something or to pose questions regularly in a domain; those questions are initially novel but are eventually accepted in one or more cultures" (Gardner, 1993). Others argued that "Creativity is an acquired behaviour - learnable, teachable, tangible, and crucial to human development" (Balkin, 1990).

With the belief that all human beings have the potential to be creative and to be competitive, future knowledge workers will need essential creative thinking skills. The challenge is to find effective ways of nurturing and releasing this creativity for the workers' and the nation's well-being.



## NURTURE CREATIVITY IN NON-DESIGN STUDENTS THE COLLABORATIVE WAYS

This paper examines an elective course conducted at the Nanyang Technological University entitled “Creative Thinking in Design Solutions” which is open to non-design undergraduates to promote creative thinking. Approved by the University Academic Board, the objectives of the course are twofold: as general education to nurture creative thinking in the non-design students; and to raise the standard of design literacy in these students. The methodology stresses group creativity and collaborative learning. Most of these students are from Business and Communication disciplines with Engineering and Science students form the minority. These students bring with them different views based on their different backgrounds and experiences. Collaborative learning allows them to share their views in a group setting to come up with innovative and creative approaches to design solutions. Done in a studio setting, the teacher serves as the facilitator to guide students in constructing knowledge. The goals are to nurture creative thinking through ideas creation and visual expression in group work; and to apply and evaluate creative ideas for effective design. These lifelong skills will prepare the non-design students to be better future consumers, clients, co-designers, promoters and interest groups of design.

The maximum enrolment of each class is 21. Students meet once a week in three-hour studio sessions for thirteen weeks. In a typical session, introductory lectures on basic principles and approaches in design and in creative thinking are first introduced as most of these students do not have visual art and design background. After the introductory lectures, students randomly form themselves into small groups of three. They work collaboratively on the class exercises which are intended to help them apply the basics of design and become familiar to using the various ways to think creatively in problem solving.

Students also form themselves into ‘permanent’ groups of three for their final design projects on which they spend four to five weeks to complete. This final project requires students to create and design a brand identity for the launch of an event or a company that promotes earth friendly awareness. Teams which create conducive environments for themselves often start with thorough brainstorming with all members present to ‘discover’ a design problem (Csikszentmihalyi, 1990). At times, individual has to do some research before the team meets again to evaluate the alternative solutions for their design project. Often the team brainstorms until all members are mentally and physically exhausted. They then break up, reflect individually on what transpired, research for more information, and come up with new ideas. They meet again in a group to share and evaluate each idea, build and improve on the selected ideas. The team may repeat this a few times to decide the best possible solution. One member may take on the role of writing minutes for, and scheduling, their meetings. Another may take on the role of ‘leader’ ensuring everyone does his or her ‘homework’ and present them on time for discussion. In this age of new media, the team may likely also create a Facebook for the project to ease their communication and co-creation online. Whenever the team needs extra research information, either the ‘leader’ assigns a member to do it or someone in the group volunteers to act on it. When the team selects a final solution, they may either divide the job or perform together. This depends on how competent each individual’s skills. Researchers on group creativity have pointed out the benefit of “communities of practice” which “provide an intellectual space for engagement and ‘imagination’ to manifest within individuals and amongst groups” (Wenger, McDermott & Snyder, 2002). Even after individual completes the designs, other group members often come together to evaluate the designs and improve on them. When members can uphold an environment conducive for learning, the interests, excitement and passion of even one member can motivate others to keep the group going so collectively they can achieve their goal.

After completing their final group projects, students present their projects to the whole class and give a report. Their presentations and reports include: 1) Reasons the design problem and issue are chosen. 2) Their research, brainstorming for ideas and their creative thinking techniques to form design solutions. 3) How they use visual images as tools for imagination and communication. 4) How and why they choose



design elements and principles to suit the message and spirit of the product. 5) And how they explore and experiment in creating the designs. Each student also includes his or her experience and contribution as an individual, and as a member of the team; challenges faced and benefits.

## FINDINGS

Through all the reports presented and interviews with group members at the end of each semester, the author gained further insights into the workings of each group in their final design projects. The following findings highlight certain group creative experience and typical manner when members from different background work together in small groups of three.

### Sharing of ideas

It is clear from the students' feedback the approach taken in the conduct of the course created a relaxed atmosphere and encouraged cross-fertilization of ideas. 82% of the students in the class reported that they had fun and good sharing of ideas during brainstorming; evaluation of design ideas; and exploration and improvement of designs. 69% felt that they could not achieve the results without each member contributing to the group.

### Leveraging on each other's strengths

There is clear evidence the groups took advantage of their diverse backgrounds and talents in carrying out their projects. 73% recognized the benefits from each talent in achieving their goals. Those with design software skills would carry out the designs. Others performed other roles. 56% cited improvement of design skills with the support and motivation from others.

### Benefit from what they learn from the course

74% reported the benefits of collaborative learning in the course in increasing their skills and confidence in applying design theories into practice. It also helped them in thinking creatively to solve design problems and in exploring their creative side they were not aware of.

### Self-managing teams and meeting challenges

All the groups showed some form of self-organization and "collective direction" with members contributing according to their strengths and talents. 37% reported major challenges but could resolve these, learn from them and eventually understand the diversity of the group. Challenges cited are major conflict in opinion, working styles, motivation and commitment of each member, time and effort spent on the project, and communication problem.

## RESULTS AND DISCUSSIONS

There was in general good sharing of ideas especially when group members clicked well with one another. With the approach taken in this course, most group members enjoyed working together and had fun. Most of them could benefit having group members with different disciplines and backgrounds as they contributed ideas from different perspectives. There is clear evidence of group self-organization and self-management. Various talents and capabilities existed among group members. The groups took advantage of the diverse talents and benefited from each other's talent. The special talents which showed up among the students include proficiency in design software, in copywriting, in facilitating brainstorming and in transforming ideas into sketches. A few performed well as 'leaders', ensuring every member complete his or her assigned duties based on the planned schedule. Most recognized the contributions of diverse talent. They understood that they have achieved the creative result because all



members committed and contributed fully. Most of them also applied what they learned in creative thinking like thinking out of the box and how unrelated ideas can be linked to their design projects. Some cited the opportunity to explore their creative side and gain better perspective in viewing and evaluating visual images. For Business students, in particular, who are more familiar with business strategies, the creative design making in this course has created a new aesthetic awareness in them. While they explored and evaluated their creative solutions, they realized that visual designs can be powerful form of communication to create impact in marketing their business strategies.

## CONCLUSION AND IMPLICATION

The findings of this study confirm the observations of other researchers on group dynamics in collaborative group learning and group creativity. This study shows that most groups organized and managed themselves while leveraging on, and benefiting from, each member's strengths and talents as they collaborate in learning and working. This is especially so when they come from different disciplines and have different backgrounds. They learned from one another. They shared the different ways of viewing and solving a problem. Though a few faced challenges, they overcame them as they progressed. All commented that they could achieve the results because every group member contributed fully. This study also shows the pedagogical model is well suited to nurture creative thinking and collaborative learning skills. For non-design students especially those in Business and Communication disciplines, design making as pedagogy is apt. Training the aesthetic sense, skills in creative thinking and visual communication and the ability to collaborate with others from different disciplines are all necessary in the 21<sup>st</sup> century workforce. The elective course in this study can be applied as a model for general education to nurture creative thinking in Business students and to raise the standard of design literacy in these students. Follow-up studies on how these students apply their new skills in their future careers will be valuable. Further studies on nurturing creative thinking in Business students without collaborative learning and working will be useful to understand the contrast in results.

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# METAPHORS OF ORGANIZATIONAL CREATIVITY: FROM SYMBOLIC INTERACTIONISM AND CONSTRUCTIVISM

Juan Carlos Alicea Rivera, Universidad de Puerto Rico

## ABSTRACT

*Metaphors have been used to explain several processes in organizations over the years. The metaphorical analysis allows us to transfer concepts from one domain of knowledge to another, improving our understanding of organizations. Creativity, as psychological process, has been analyzed through the lenses of particular abilities of certain people. But, is it possible to personify organizations and consider them as creative entities? How powerful had been the use of metaphors to explain creativity as organizational process in the past? The purpose of this conceptual work, based on discourse or textual analysis, is to explain how two recent developed metaphors could be used as basis to increase our understanding of the creative process exhibited in organizations: from conceptual ideas of the symbolic interactionism, the creativity as a "role"; from theory of constructivism, the creativity as a "zone of potential development".*

**JEL:** D21, D23, M14, M54

**KEYWORDS:** creativity, organizational culture, organizational climate

## INTRODUCTION

The use of metaphors characterizes our way of thinking, acting, and our search for meaning (Grant & Osrick, 1996). Metaphors are the result of a cognitive process by which a concept or word is applied to a new context in a figurative sense and in a different but plausible way. In management research, metaphors serve as mechanisms to study organizations from different perspectives. Morgan (2006) state that metaphors help companies to analyze organizations from a "mosaic of different lenses or images". Bolman and Deal (2008), stresses that companies are ambiguous, contradictory and uncertain, thus metaphors help administrators to minimize the confusion caused by managing such a complex phenomenon. Managing creativity in organizations, for example, is subject to analysis from multiple perspectives. Creativity integrates mental processes belonging to different planes of reality: psychological, cultural, political, structural and others. Therefore, making an exclusive analysis of the creative process in organizations from only one of its many visions is simplistic (Pabón, 2001).

Therefore, a metaphorical analysis could be a useful tool to analyze management of creativity in organizations. In fact, the purpose of this paper is to explore the importance of two recently used metaphors associated with theoretical construction of creativity in management's literature: from social psychology, the reference to creativity as a "role"; from cognitive psychology and constructivism, creativity as a "zone of potential development". First, I will consider the importance of metaphors in organization theory and how such concepts have been developed, including characteristics which are relevant to organizations' context. Second, based on textual analysis, a research technique under discourse or content analysis, I will examine seminal texts related to interactionist and constructivist psychological views, in order to discover possible metaphors which will serve to understand the creative process. Finally, I will establish why these positions represent, possibly, a relevant approach to the study creativity in organizations.



## LITERATURE REVIEW

Since philosophers Plato and Aristotle established the concepts of *mimesis* and representation as the basis of *poetry* and literary fiction, metaphor has been a primary force through which humans create meaning. Metaphors allow us to link experiences in different areas, which help us to understand various concepts in different ways. Grant and Oswick (1996) stated that metaphors produce a new view of reality. The value of metaphors resides in how they facilitate the acquisition of new knowledge and permit the explanation of various aspects of a phenomenon (Tsoukas, 1991).

What metaphors have been used over the years to explain the concept of creativity? Several years ago, creativity was considered an "attribute" of some exceptional human beings (Woodman and Schoendelft, 2010). Brown (2010) cited three prolific researchers on creativity and their positions: Spearman said that to be creative is to have "general ability" or "talent", not a measurable characteristic; Guilford stated that creative talent is individual phenomena, not subject to analysis from social context; but Torrance developed tests to "measure" creative thinking, as did the intelligence tests. To some researchers (Brown, 2010), creativity must be analyzed from a biological standpoint, as a "process of adjustment" between the organism and the environment. For Romo (1997) and psychoanalysis creativity is "sublimation of conflict". For her, our instincts will be moved in opposite direction to the goals pursued and there will be an "unconscious fight" to attain high cultural values and behavior socially acceptable.

This struggle will release the creative potential. For behavioral researchers, a product or performance is creative only to the extent that it is novel and useful response to a problem or situation. For Skinner (1986) creativity is "programmed instruction": if repeated human responses are internalized, our creativity will be reinforced. The cognitive school, moreover, established the computer metaphor as the basis for the solution of major problems, including those having to do with the demonstration of creative thinking (Gardner, 2010; Varela, 2000). But metaphors considered above put human beings at the center, whether it alludes to biological or environmental factors, measurable or not measurable skills, something programmed or stimulated. However, those metaphors do not address the serious implications of the social context and the interaction with "other" human beings, important issues related to the liberation of creative spirit in organizations, today. Thus, what about metaphors in organizations? Over the years we have used metaphorical analysis to approach organizational culture, design and development studies (Morgan, 2006; Bolman & Deal, 2008). For example, two different metaphors stand out today as opposing views regarding the way companies are organized and developed: the mechanistic vision and the organic vision. The first view is projected over the metaphor of organizations as "machines", implying that the structural aspects of business and management are of greater importance.

The second view focuses on the metaphor of the company as an "organism", which implies that the adaptation, stability, and survival, as well as aspects related to human resource management, should be the main orientation in organizations (Morgan, 2006). What implications over management in organizations have these views or metaphors? When managers view organizations as machines, they design them rationally, with fixed and predetermined objectives to comply with and specific descriptions of jobs to perform. The principal assumption here is that businesses operate within a stable and efficient environment. Human resources, under this view, should adjust to task requirements and organizations' processes (Bolman & Deal, 2008). In case of the organic view, metaphor is used to compare companies with "organisms", which implies that the processes of adaptation, stability and survival, as well as aspects related to human resource management, are the main motivations in organizations (Morgan, 2006). Therefore, under this approach, the tasks must be tailored to the needs and expectations of the people, while we should use a lateral communication. The use of metaphors has allowed researchers to focus on organizational problems from several angles. In fact, if managers could understand the power of metaphors and integrate them as a basis to the study of organizations, their understanding of such entities will increase (Grant & Oswick, 1996). However, we can not liberally use metaphors as sole explanations of the organizational problems or processes, nor think that we have an indefinite number of possible



approaches to the study of organizations through the use of metaphors (Mangham and Overington, 1987). For example, Tsoukas (1991) says that operational definitions of organizational concepts are not possible by means of metaphors. So why different metaphors have been used to conceptualize aspects associated with the organizations in recent years? (Morgan, 2006; Bolman & Deal, 2008).

Pabón (2001) explained that while the concept of creativity has been defined in many ways in management's literature, the typical notion of creativity in use by organizations is a technical one. In fact, the difference between innovation and creativity is not clear for managers in various organizations. However, he stated that to understand creativity in terms of its procedural and technical aspects only, this implies forgetting its ontological dimension. Creativity is an inherent human capacity and, therefore, implicitly present in all organizations as groups of human beings.

Creativity is a human ability that can be shown in two ways, personally and socially. But companies are emphasizing the individual creative spirit only, not the interaction among all members of the organization (Ray & Myers, 1989). In other words, there is a tendency to think of creativity in organizations as a mere management tool to improve the quality of goods and services over time. However, companies have gone to the other end, too. Companies have raised various questions about the problem of creativity and how the "creative spirit can manifest, learn or develop" (Ray & Myers, 1989). Do they mean the rare individual that manifests it? If this is true, does it make sense to speak of organizational creativity? Is it possible to have "better explanation and direction" over the management of creativity in organizations through metaphorical analysis? As I will demonstrate, it is only when the process of continuous interaction among all members of an organization, together with an adequate management of organizational context, that we can "build" an environment that promotes the creative spirit in business.

The ability of members of an organization to take on different roles and to activate their potential development areas will be significant, too. We will examine seminal texts on social and cognitive psychology, through textual analysis technique, to do this. Discourse and content analysis refers to processes of search of meaning of texts. Whenever we use one of their related techniques, textual analysis, the objective is, not to examine the text itself, but something implicit which reveals his "sense" (Andreu Abela, 2010). To conduct such a textual analysis, we should follow some steps. First, we should determine the object of analysis. In our research, the unit of analysis will be seminal books in social and cognitive psychology, fundamental texts related to psychological processes present on human interaction. Secondly, we should determine the encoding rules and categorization of discourses present on those texts. In our case, we will apply an analysis in order to discover if some metaphors related to group dynamics are revealed in those books. Finally, we will make some inferences upon such categorization, that is, to demonstrate if such discovered metaphors could serve as better explanation on organizational creativity.

Ray and Myers (1989) argue that creativity depends more on the individuals of the organization for which they work and working conditions. This means that no one can speak of organizational creativity without reference to creativity manifested by individuals who compose it. Thus, to maintain its competitive edge in a deceptive environment, organizations need to develop their capacity to deal with the complex, contextual and circumstantial. To accomplish this, management has to promote, among all members of the organization, the continued desire to increase the stock of skills and abilities with which the company can count on. The organizational design should be flexible enough so that you can influence the conduct of members of the organization, so that there is congruence between the purposes and objectives of the business and of each individual as part of it. To promote the creative spirit will be decisive in this regard. This research showed that if we ensure the full cooperation and interaction among all members of the organization and provide an opportunity for employees to develop their capabilities to the fullest, and freely, we will produce a truly creative environment. The greater the degree of involvement of all human resources in companies in the process of participating and taking over the interactionist discourse of creativity, the greater the effect on the manifestation of organizational creativity as a whole.



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## BIOGRAPHY

Juan Carlos Alicea Rivera is a Full Professor at University of Puerto Rico, Río Piedras Campus. He can be contacted at: Graduate School of Business, Plaza Universitaria, North Tower, Fifth Floor, Ponce de Leon Avenue, San Juan, Puerto Rico, e-mail: [jcalicea@uprrp.edu](mailto:jcalicea@uprrp.edu).



# AN ASSESSMENT OF EMOTIONAL INTELLIGENCE UNDERSTANDING IN THE FIELD OF FINANCIAL PLANNING

Andree C. Swanson, Ashford University  
Randy Braidfoot, Ashford University

## ABSTRACT

*The Code of Ethics and Professional Responsibility of the Certified Financial Planner Board of Standards sets forth three principles that clearly identify the requirement to possess or obtain a high level of emotional intelligence. Researchers sought to discern if there was a need among CERTIFIED FINANCIAL PLANNER™ practitioners for a better understanding of emotional intelligence so they could better fulfill the requirements of the Code requirements. The outcome of the research demonstrated that there is a need for emotional intelligence training.*

**JEL:** Z00

**KEYWORDS:** Emotional Intelligence, Certified Financial Planners, Survey

## INTRODUCTION

The CERTIFIED FINANCIAL PLANNER™ designation is recognized as the “Gold Standard” of the financial planning industry when it comes to being a competent planner. As such, rules exist that CFP® certificants are required to follow. Within the Code of Ethics and Professional Responsibility of the Certified Financial Planner Board of Standards, high principles are established to maintain the professionalism and integrity of the certification marks (CFPBS, 2013). Also within three of the seven principles of the Code are indications that suggest practitioners possess or obtain a high level of emotional intelligence to meet the Code requirements (CFPBS, 2013).

### Principle 2 – Objectivity

“Provide professional services objectively” (CFPBS, 2013).

*Objectivity requires intellectual honesty and impartiality. Regardless of the particular service rendered or the capacity in which a certificant functions, certificants should protect the integrity of their work, maintain objectivity and avoid subordination of their judgment. (CFPBS, 2013)*

“Avoiding subordination of their judgment” (CFPBS, 2013) may be interpreted as a cognitive (thought) factor although emotional intelligence may be a part of this equation. The question is, when avoiding subordination of one’s own judgment, is it strictly cognitive or do emotions play a role? In conjunction with that, maintaining objectivity could also be seen as a cognitive function, although emotional intelligence will be a primary factor in maintaining objectivity due to the awareness an individual needs of one’s emotions and that of others to maintain the objectivity.

### Principle 3 – Competence

“Maintain the knowledge and skill necessary to provide professional services competently” (CFPBS, 2013).



*Competence means attaining and maintaining an adequate level of knowledge and skill, and application of that knowledge and skill in providing services to clients. Competence also includes the wisdom to recognize the limitations of that knowledge and when consultation with other professionals is appropriate or referral to other professionals necessary. Certificants make a continuing commitment to learning and professional improvement. (CFPBS, 2013)*

Because financial issues can sometimes be very stressful and quite emotional, competence can be interpreted as being able to recognize and maintain one's emotional balance during a stressful period and, in addition, recognize and manage the emotional condition of the other individual(s) in the meeting to produce a successful and productive outcome.

#### Principle 4 – Fairness

“Be fair and reasonable in all professional relationships. Disclose conflicts of interest” (CFPBS, 2013).

*Fairness requires impartiality, intellectual honesty and disclosure of material conflicts of interest. It involves a subordination of one's own feelings, prejudices and desires so as to achieve a proper balance of conflicting interests. Fairness is treating others in the same fashion that you would want to be treated. (CFPBS, 2013)*

For an individual to subordinate one's own feelings, prejudices, and desires, that individual must first recognize their own feelings, prejudices and desires and understand how to manage those. That is the heart of emotional intelligence-recognizing and managing one's own feelings and being able to subordinate that to achieve the balance described. The purpose of this qualitative study is to identify the levels of understanding of emotional intelligence (EI) within the field of CERTIFIED FINANCIAL PLANNER™ practitioners. This study assesses if emotional intelligence is an unrecognized component of the CFP Board Rules of Conduct based on the practice habits of CFP® certificants and to assess whether emotional intelligence should be included in the curriculum for CERTIFIED FINANCIAL PLANNER™ practitioners.

## LITERATURE REVIEW

The purpose of this literature review is to identify what is available in current literature from 2003 to Feb 2013 in the field of emotional intelligence and financial planning. The research took place using EBSCOHost and Google Scholar (Table 1).

Table 1: Key Word and Title Search

Theoretical concepts and research topics	Peer-reviewed journal articles		Websites	Newspapers and magazines
Emotional intelligence	1864	1	2	19
Emotional intelligence + financial planning	6	1	0	0
Emotional Intelligence + money	10	0	0	0

Key word searches are: 1) emotional intelligence, 2) emotional intelligence and financial planning, and 3) emotional intelligence and money.

Several constructs evolved from the theory of emotional intelligence. Some emphasize ability (Mayer, Caruso, & Salovey, 1999). Some emphasize trait characteristics, such as Reuven Bar-On (Reuven Bar-On, 2007). “Theorists who favor a trait-ability approach tend to refer to emotional intelligence as something testable and rather fixed, something like IQ” (R. Hammett, personal communication, Dec. 12, 2012). Trait theorists refer to emotional intelligence as emotional quotient (EQ), similar to intelligence quotient (IQ). “Mayer, Salovey, and Caruso's Emotional Intelligence Test (MSCEIT) and BarOn's EQ-I



are two assessment instruments that exemplify such approaches” (R. Hammett, personal communication, Dec. 12, 2012).

*Our approach emphasizes a person-centered and experiential way of thinking about emotional intelligence; emotional intelligence as learned skills and competencies. If emotional intelligence skills and competencies can be learned and practiced, then emotional intelligence itself can (and is) developed over time. Thus, we always refer to emotional intelligence as EI rather than EQ. For us, the abbreviation one uses for emotional intelligence reflects their fundamental position about what the construct is. For us, our choice to emphasize learned skills and abilities, and EI rather than EQ, also reflects the education-transformative approach... (R. Hammett, personal communication, Dec. 12, 2012).*

Darwish (2006) discussed the importance of emotional intelligence and the correlation back to the Code of Ethics. Finley (2008) reviewed methods for increasing one's EI: emotional self-awareness, emotional management, self-motivation, highly empathetic, and relationships under management. Sullivan (2011) stated that, “Emotions can influence financial decisions in surprisingly predictable ways” (p. 4). The search for emotional intelligence and money did not garner any useful information for this study. Brief statements regarding money smoking marijuana (Brackett, Mayer, & Warner, 2004) to just investing money wisely (Salovey, 2001) were the only brief mentions of money and emotional intelligence. Further research with an online librarian confirmed there is no more literature on the topic of emotional intelligence and certified financial planners.

### Significance Of Study

The significance of this study relates directly back to the Code of Ethics and Professional Responsibility of the Certified Financial Planner Board of Standards, Inc. As stated in the Code of Ethics, a financial planning practitioner must maintain the knowledge and skills necessary to provide professionally competent services. Competence includes the wisdom to recognize the limitations of that knowledge and referring to another professional when necessary. As practitioners dealing with emotional issues, financial planners are not psychologists nor should they refer clients to mental health professionals. Emotional recognition of the client plays a crucial role in understanding the client's motivation and feelings about his or her finances. Many studies have been published on how individuals with high emotional intelligence can enhance and increase the potential for positive outcomes. The researchers propose that financial planners should work to increase their emotional intelligence, to be successful when working with clients. Emotional intelligence is a learned and practiced skill. The completion of the proposed study may positively benefit the field of financial planning and in a greater sense may significantly change the landscape of communications and relationships in both business and academia as a whole.

### **RESEARCH METHODOLOGY**

The study was conducted using an Internet survey tool, Survey Monkey. Trochim (2006) stated that “Survey research is one of the most important areas of measurement in applied social research” (para. 1). One of the benefits of using a survey is the ability to remain anonymous and reduce the chances of participants to influence other participants (Trochim, 2006). Two studies were conducted. First, a pilot study was completed. The researchers reviewed the survey results from the first seven participants. After reviewing the results, the researchers removed the initial question 16, which asked: If appropriate training could increase your productivity by 25% or more, would that be of interest to you. The full study immediately commenced. The study's population was limited to Certified Financial Planners™ located within the United States with at least 1 year of experience as a practitioner. Recruitment was done through social media sources such as LinkedIn and Facebook.



## SURVEY RESULTS

The pilot study ended on February 28<sup>th</sup>, 2013. Seven CFPs participated in the pilot study. The data was gathered and analyzed. In question 1, all 36 participants were Certified Financial Planners™ and in question 2, the majority of the respondents 24 of 36 (66.7%) had heard of emotional intelligence, although only 12 (33.0%) had a clear understanding of the meaning of emotional intelligence. In question 5, the participants were asked if they had experienced formal training in emotional intelligence as part of financial planning training. Six (16.7%) participants had received training and 30 (83.3%) had not received formal training. In question 6, the participants were asked if they had received emotional intelligence training as part of other training. Five (13.9%) participants had received EI training, and 31 (86.1%) participants had not received EI training. In question 16, 27 (75.0%) participants would like to participate in future research on the topic of EI and financial planners. Nine (25.0%) participants did not want to participate any further. In question 17, 29 (82.9%) participants would like to receive the results of the study, while 6 (17.1%) participants do not want the results, and one participant abstained from responding to the question.

Table 2: Questions 1, 2, 5, 6, 16 And 17

Question	Yes	No
Are you a certified financial planner?	36 (100%)	0
Have you heard of emotional intelligence?	24 (66.7%)	12 (33.0%)
Have you had any formal training in emotional intelligence as a part of your financial planning experience?	6 (16.7%)	30 (83.3%)
Response to 5.		
1. Mostly in small workshops where the subject was introduced. No formal training.		
Have you received emotional intelligence training as a part of another field of study?	5 (13.9%)	31 (86.1%)
Responses to 6.		
1. Just some internal discussions on the topic.		
2. Social intelligence, body language, financial psychology		
3. Just through my own personal process. Reading, research, AA, Emotional Intelligence book		
4. Taught a class using "The emotionally intelligent financial advisor" as one of the texts.		
5. In conjunction with financial life planning training		
Would you be interested in participating in future studies on this topic? (Two people skipped this question)	27 (75.0%)	9 (25.0%)
Would you like to receive the results from this study? (Three people skipped this question)	29 (82.9%)	6 (17.1%)

*This is a table showing the answers to questions 1, 2, 5, 6, 16, and 17.*

Responses to question 4, which asked for a brief explanation of what the participants believed emotional intelligence was and how to use it. A broad range of responses were posted, some with a very clear understanding and other responses were unable to explain EI. The results are posted at Appendix A. In question 8, 23 (63.9%) participants believed that emotional intelligence is a learned ability and 13 (36.1%) participants believed that emotional intelligence is a trait that you are born with.

Table 3: Question 8

Question	Born with	Learned ability
8. Do you believe that emotional intelligence is a talent you are born with or is it a learned behavior?	13 (36.1%)	23 (63.9%)

*This is a table showing the responses to question 8.*

In question 3, 14 (38.9%) of the 36 participants strongly agreed or agreed that they had a clear understanding of emotional intelligence. Nine (25.0%) participants strongly disagreed or disagreed that they understood emotional intelligence. Fifteen (41.7%) participants were neutral. One would consider if an individual were asked if they understood a topic and they responded as neutral, the response would



indicate they did not understand the topic, although this cannot be verified. Because of this, the question is left for interpretation as approximately 42% of the participants responded neutrally.

In question 7, 29 (80.6%) of the 36 participants strongly agree or agreed that EI would be useful in their work as a financial planner. Two (5.6%) participants do not agree that EI would be useful as a financial planner. Five (13.9%) had a neutral feeling towards the usefulness of EI in financial planning.

In question 9, 30 (83.4%) of the 36 participants strongly agree or agreed that EI would improve their performance. Two (5.6%) participants do not agree that EI would improve performance. Four (11.1%) had a neutral feeling towards improving their performance.

In question 10, an overwhelming 32 (88.9%) of the 36 participants strongly agree or agreed that when working with clients they use emotional intelligence. Participants were given this statement before asking the question: "Emotional intelligence is your ability to recognize and understand emotions in yourself and others, and your ability to use this awareness to manage your behavior and relationships" (Paterson, 2011, p. 80). Although there were three (8.3%) neutral responses, there were no responses that disagreed with the statement. Interesting that one (2.8%) participant disagreed or strongly disagreed that they did not have a clear understanding of emotional intelligence.

In question 11, 31 (86.1%) of the 36 participants strongly agree or agreed on whether EI should be part of the primary curriculum for financial planners. Participants were given this statement: "Bradberry and Greaves (2009) indicated that EI is 'so critical to success that it accounts for 58% of performance in all types of jobs' and 'is the single biggest predictor of performance in the workplace and the strongest driver of leadership and personal excellence' (p. 20)." One (2.8%) participant strongly does not agree that EI should be a part of financial planning curriculum. Four (11.1%) participants had a neutral feeling towards the inclusion of EI into financial planning curriculum. In question 12, 27 (75.0%) of the 36 participants strongly agree or agreed that EI should be included as a continuing education unit (CEU) for certified financial planners. Two (5.6%) participants do not agree that EI should be included as a CEU for certified financial planners. Seven (19.4%) had a neutral feeling towards the inclusion of EI as a CEU for certified financial planners. In question 13, 35 (97.1%) of the 36 participants strongly agree or agreed that when meeting with clients in the past, they have personally experienced a situation where a client became distraught or emotionally upset. No (0%) participants had experienced an emotionally upset client.

One (2.8%) had a neutral response to this question. In question 14, 26 (72.2%) of the 36 participants strongly agree or agreed that when dealing with an emotionally distraught client, they felt comfortable with the situation and confident in knowing what to do. Three (8.3%) participants do not agree that when dealing with an emotionally distraught client, they felt comfortable with the situation and confident in knowing what to do. Seven (19.4%) had a neutral feelings about this issue. In question 15, 28 (77.8%) of the 36 participants strongly agree or agree that training in dealing with an emotionally distraught client be beneficial. Two (5.6%) participants did not agree that training would be beneficial. Six (16.7%) had a neutral feeling about having training in dealing with emotional clients.

In question 18, participants were asked for other comments. "Managing emotions of clients in our working relationship is critically important" (Participant 3). One participant thanked the researchers for "raising awareness of this area" (Participant 7). One participant felt that although EI was beneficial, but felt that EI appears as a sales tactic. Participant 2 stated, "The survey is not particularly scientific. Some questions are designed to elicit a desired response. The line of questioning strongly implies an agenda beyond scientific discovery on the part of the researchers." In question 19, three (8.6%) participants had between one and three years of experience. Twelve (34.3%) participants had between four and nine years of experience. Seven (20.0%) participants had between 10 and 14 years of experience. Five (14.3%)



participants had between 15 and 19 years of experience. Eight (22.9%) participants had 20 or more years of experience as a CFP (Table 5). One participant skipped this question

Table 4: Questions 3, 7, 9 - 15

Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
3. Do you have a clear understanding of what emotional intelligence is?	4 (11.1%)	5 (13.9%)	15 (41.7%)	10 (27.8%)	4 (11.1%)
7. Do you believe that using emotional intelligence in your work as a financial planner would be useful?	1 (2.8%)	1 (2.8%)	5 (13.9%)	19 (52.8%)	10 (27.8%)
9. Do you believe that using emotional intelligence in your work as a financial planner could improve your performance? (Two people skipped this question)	1 (2.8%)	1 (2.8%)	4 (11.1%)	20 (55.6%)	10 (27.8%)
10. "Emotional intelligence is your ability to recognize and understand emotions in yourself and others, and your ability to use this awareness to manage your behavior and relationships" (Paterson, 2011, p. 80). When working with clients do you use emotional intelligence? (Two people skipped this question)	0 (0%)	1 (2.8%)	3 (8.3%)	18 (50.0%)	14 (38.9%)
11. Bradberry and Greaves (2009) indicated that EI is "so critical to success that it accounts for 58% of performance in all types of jobs" and "is the single biggest predictor of performance in the workplace and the strongest driver of leadership and personal excellence" (p. 20). Based on this statement, should emotional intelligence be included in the primary curriculum for financial planners? (Two people skipped this question)	1 (2.8%)	0 (0%)	4 (11.1%)	19 (52.8%)	12 (33.3%)
12. Do you think that emotional intelligence should be included as a continuing education unit (CEU) for certified financial planners? (Two people skipped this question)	2 (5.6%)	0 (0%)	7 (19.4%)	15 (41.7%)	12 (33.3%)
13. When meeting with clients in the past, have you personally experienced a situation where a client became distraught or emotionally upset? (Two people skipped this question)	0 (0%)	0 (0%)	1 (2.8%)	21 (58.3%)	14 (38.9%)
14. When dealing with an emotionally distraught client, did you feel comfortable with the situation and confident in knowing what to do? (Two people skipped this question)	0 (0%)	3 (8.3%)	7 (19.4%)	23 (63.9%)	3 (8.3%)
Would training in dealing with an emotionally distraught client be beneficial to you? (Two people skipped this question)	1 (2.8%)	1 (2.8%)	6 (16.7%)	14 (38.9%)	14 (38.9%)

*This is a table showing the responses to questions 3, 7, 9, 10, 11, 12, 13, 14 and 15.*

Table 5: Question 19

Question	1 – 3 years	4 – 9 years	10 – 14 years	15 – 19 years	20 or more years
19. How many years have you been working in the financial planning field? (One person skipped this question)	3 (8.6%)	12 (34.3%)	7 (20.0%)	5 (14.3%)	8 (22.9%)

*This is a table showing the responses to question 19.*

In question 20, 23 (65.7%) of the 36 participants were male and 12 (34.3%) of the participants were female (Table 6). One participant skipped this question.

Table 6: Question 20

Question	Male	Female
What is your gender? (One person skipped this question)	23 (65.7%)	12 (34.3%)

*This is a table showing the responses to question 20.*

Twenty-nine participants of 36 resided in 18 different states with the most coming from the state of Texas (25%) (Table 7). Seven participants skipped this question.



Table 7: Geographic Representation

State / Number	State / Number	State / Number	State / Number	State / Number	State / Number	State / Number
AK / 1 (3%)	AZ / 1 (34%)	CO / 1 (34%)	GA / 1 (34%)	IA / 1 (3%)	IL / 1 (3%)	MA / 1 (3%)
MD / 2 (6%)	MN / 2 (6%)	MO / 1 (3%)	MT / 2 (6%)	NC / 2 (6%)	NY / 2 (6%)	OR / 1 (3%)
TX / 7 (24%)	UT / 1 (3%)	WA / 1 (3%)	WI / 1 (3%)			

*This is a table showing the geographic distribution of participants. Seven participants did not respond to this question.*

## SUMMARY OF RESEARCH

Thirty-six certified financial planners participated in this survey to assess the understanding that they have regarding emotional intelligence. The researchers attempted to see whether a need to create emotional intelligence training as a part of the Financial Planning education process is necessary and beneficial. Over 85% of participants have not received any training on emotional intelligence and over 63% of participants believe that EI is a learned skill. Over 83% of participants see that learning about EI would be beneficial in their business of financial planning. Only one participant did not think that there would be a benefit. Based on the results of this study, indications show that there should be further research on this topic and perhaps an introduction of additional training for financial planners on emotional intelligence.

## FUTURE RESEARCH

Based on the results of this study, further research can be done to investigate the appropriate level of emotional intelligence needed to become a better Certified Financial Planner™ practitioner. The researchers plan on conducting a qualitative Delphi study to assess, through the use of expert CFPs (identified in this study), the appropriate levels of training required in emotional intelligence. This study can be replicated, by refining the questions and seeking permission from the Certified Financial Board to use their membership as a resource. The current study can also be replicated in foreign countries, for example, Australia, Ireland, India, and Denmark. Further research may use the Skills for Career And Life Effectiveness® (SCALE®), a highly valid assessment tool as used for 30 years.

## CONCLUDING COMMENTS

A limitation of the study is the limited sample size. Although the researchers reached out through social media, perhaps replicating this study with the support of the Certified Financial Planner Board of Standards could expand the sample size. In this study, a further literature review was conducted. "Limited literature is available for the financial planner to specifically learn the skill of emotional intelligence" (Braidfoot & Swanson, 2013, p. 7). This primary survey was done to gather data on the understanding of emotional intelligence and to assess whether there is a need for further training in the field of EI for certified financial planners. Educational leaders and financial planning leadership can use this data as a starting point for further research and decision making. Overwhelmingly, 97% of the respondents claimed they have experienced a situation with an emotional distraught client. Additionally, 75% responded that they desire Emotional Intelligence as part of a continuing education program. Over an 85% positive response was received to the question on establishing Emotional Intelligence as part of the primary curriculum for financial planners. The results of this survey strongly indicate that further study and training for financial planners is not only warranted but may be considered essential in the framework of being a competent planner.



## APPENDIX A

### RESULTS TO QUESTION #4

1. I really can't, sorry
2. I believe emotional intelligence is the impact or influence that emotions can have on normal decision making ability.
3. The ability to identify emotions in yourself and others.
4. Investing using emotions instead of economics.
5. Emotions will affect most decisions. I believe it is using emotional responses to change behaviors.
6. Being able to identify the emotions of others as well as your own.
7. Instead of working with clients based on a purely objective basis, working with the subjective and psychological sides.
8. Understanding how to work with clients in stressful situations.
9. In summary, to recognize and manage emotions in a relationship (financial).
10. It is the ability to not only understand oneself and the emotions that drive decision making but those of others as well and then interpret those emotions.
11. EI is the ability to understand your emotions and take them as a cue on how to react in life situations. It involves having empathy for others and reacting in an emotionally mature way. It has been useful in workplace settings classrooms, anyplace where there is an interaction of people.
12. Emotional driven behaviors and actions and recognizing the driving force behind such actions.
13. The ability to control not only your own emotions but influence those of others by your reaction or behavior in certain circumstances
14. My understanding is that it is my ability to combine my rational knowledge with my more irrational knowledge in better understanding how I think and work and also how my customers think and behave
15. Being able to understand what makes a person tick. Understanding why a person makes certain decisions based on personality or past experiences. After the CFP identifies these traits, he can tailor his presentation to address the client's feeling and concerns.
16. The ability to be aware of how your emotions are influencing the decisions you make and to realize the emotions of others in their decision making
17. Not sure
18. The ability to use social intelligence to detect the emotional reactions of individuals (clients) and react to them in ways that will appeal at the individual's emotional level.
19. Emotional intelligence to me is personal awareness. Seeing our own motives and understanding what drives our decision making. When we understand this about ourselves it becomes easier to understand this about other people. When we meet with clients, we can hear the things they are not saying because we have a higher emotional awareness. This allows us to better serve our clients.
20. Connecting with or marketing directly to the personality traits of individuals, clients, prospects, etc.
21. Decision making process when deciding on actions that triggers emotions.
22. Understanding how and what you say and how it will affect people.
23. Similar to IQ, but it is our ability to understand the feelings of others and how to best related to them in various contexts. Empathy can be used as an example of emotional intelligence.
24. Being aware and adjusting for your emotions
25. An innate ability to assess the mood and sensitivities of another which affects one's own approach to interaction with the other person in a way that results in enhanced effectiveness of communication



26. The ability to understand and control your own emotions and to understand and positively adjust to the emotions of others

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## BIOGRAPHY

Randy Braidfoot is a securities principal and CFP® practitioner. He holds a Master of Science in Personal Financial Planning and a Bachelor of Arts in Mass Communications. He is a “subject matter expert” for the Certified Financial Planner Board of Standards. He also volunteers as a Texas judiciary-approved mediator. In 2011, he was honored as Mediator of the Year. Braidfoot is an adjunct professor for Ashford University. He can be reached at P O Box 582, Panhandle, TX 79068, email: <mailto:braidfoot@msn.com>

Andree Swanson is an assistant professor with Ashford University (Denver, Colorado) and adjunct associate professor with the College for Financial Planning (Greenwood Village, Colorado). Dr. Swanson holds a Doctorate in educational leadership and a Master of Arts in organizational management. She also holds a Master of Human Relations. Dr. Swanson has worked for the US government (DoD, USAF, & USA), corporations, and higher education. She can be emailed at 10259 Jill Avenue, Highlands Ranch, CO 80130: [andreeswan@aol.com](mailto:andreeswan@aol.com)



# IMPROVING THE FINANCIAL ENVIRONMENT FOR CONSUMER IN CHINA KEY OBSTACLES AND STRATEGY

Zheng Xingchen, Financial Research Institute of DRC, China

## ABSTRACT

*This paper discusses obstacles and approaches to improve financial environment of consumer in China. The key obstacle existed in financial environment is listed, including deficiency of information disclosing, undeveloped credit system, narrow personal services, and consumer with insufficient financial knowledge. To improve the financial environment for consumer, approaches are introduced, such as improving the law system, promoting the development of financial services system, and establishing mechanism for consumer protection.*

**KEY WORDS:** financial environment of consumer, obstacle, approach

## INTRUDUCTION

In china, the conception of financial environment of consumer indicates the convenient fair inclusive financial system, which including effective law system, jurisdiction, financial firms and whole financial market utilities. During the past twenty years, the development of financial environment of consumer in china was lagged after the rapidly enlarged demanding from economy. Also, law and jurisdiction system were lagged after the innovation activity by financial firms. During the next ten to twenty years, financial environment improvement will be the key fact to facilitate the development of China economy.

### The Importance of Improving the Financial Environment of Consumer

#### An Effective and Whole Financial Environment of Consumer Will Be Helpful to Stimulate the Consumption

During the next ten to twenty years, China's economy will have its international market and social investment growing slowly, so the social consumption of consumer will be the key element to stimulate the economy. By now, the financial environment is still urged by consumer to improve it capability to match the demanding form consumer, such as providing well disclosed information, fair and standardized contract. If obstacles which restraining activities of consumer are removed stage by stage, the economy of China will drive forward with more forceful engine of consumption.

#### An Effective and Whole Financial Environment of Consumer Will Be Helpful to Build Fair and Harmonious Society

During the rapid development in past twenty years, China's have accumulate their fortune, and now they need to manage the fortune and make investment to cope with inflation which existed everywhere in the world. But for most consumers, they have limited knowledge about finance and weak capability of decision-making in finance field. Without an effective and whole financial environment, most of the consumer of Chinese will can't get rid of high risk and be easy to lose their money. In fact, when people losing their money in market, they will accumulate the failure to the unfair game, hate the winner, and urge the government to regulate the market, such as stock market. Of course, it is harmful for building a



harmonious society. So if we want to build a fair and harmonious society, effective and whole financial environment of consumer is key element.

#### A Faultiness Financial Environment of Consumer Can't Support Sustainable Development of Economy

A faultiness financial environment of consumer means the unfair and low capability to match the demand from economy, which is ineffective in response to need of most consumers. Firstly, it will conduct the fortune displacing too few people which means polarizing in society. The polarizing will restrain consumption and investment of most consumers, and hurt their confidence to future. Secondly, when financial services are concentrated in narrow field which with high rate of return, the inclusive finance can't be developed effectively. It means that most of the poor consumer can't be served by financial firm effectively, and will get less chance to get rid of poor. On other hand, the concentrating of financial services in field with high rate of return, will conduct self-aggrandizement of finance sector independently out of economy development, which means risk accumulating. If consumers are restrained to consumption or investment by obstacles, or poor people get less chance to get rid of poor, the economy will not drive forth with full energy. If risk is accumulating continually in financial sector, it may cause finance crisis, such as the crisis in 2008. So a faultiness financial environment of consumer can't support sustainable development of economy.

#### **KEY OBSTACLES EXISTED IN FINANCIAL ENVIRONMENT OF CONSUMER IN CHINA**

To improve the financial environment of consumer in China, we should indentify key obstacles existed in financial sector. Due to problems in financial sector, we can identify key obstacles as follows:

##### Deficiency of Information Disclosing

There are key gaps in quality of information disclosing between Chinese financial firm and which of developed countries. For example, disclosed information files of banks oversea oriented are times of which of native banks. With deficiency of information disclosing, the consumer can't make decision correctly, which means probably to lose money in trading. It will restrain the consumption and investment activities of consumer.

##### Credit System Is Still in Developing

Without the credit system, financial system can only rely on guaranty or warrantor. It will rapidly increase the cost of loan without guaranty or warrantor. So in fact, ineffective credit system is unfair to most consumers who have the capability and is willing to give back the loan in time. In some times, consumer even can't get loan from bank without guaranty or warrantor.

##### Personal Financial Services Is Narrow

Firstly, until now most of the populace financial services by traditional financial firms are mainly concentrated in deposit and payment. Concern with the fortune management services by banks for consumer, in fact most of its business are engaged with loan which make borrower and loaner to cooperate directly. It means the function of finance system can't match the transformational economy well. Secondly, inclusive financial service is still undeveloped. For example, only 30% to 40% farmer can get adequacy loan from bank system. Poor people are difficult to get loan from business bank.



### Most of Consumers Have Insufficient Financial Knowledge in Consumption

Due to the cases occurred in recent years, most of consumers always could not identify out potential risk in contract of consumption, especially the elder consumer. In some cases, depositors were misguided to take insurance contract as deposit receipt. In some complicated contracts, it is also difficult for experts to identify out the potential risk. In fact, it is unfair to consumer and probably to cause series suit.

### **STRATEGY TO IMPROVE THE FINANCIAL ENVIRONMENT FOR CONSUMER**

To improve the financial environment for consumer, law and policy system are needed to be improved to match the demanding from China's economy which is in transformation.

#### Improve the Law System

*Lawmaking:* Until now, bylaws of department in government act as key role in consumer protection more than law, and in financial environment as well. For example, we have still no law of consumer protection. On other hand, different department engaged with the supervision on financial market by different bylaws. On this situation, there some fields are not supervised, and some fields are supervised by different department simultaneously. So consumer protection laws are needed to cover fields without being supervised, and to coordinate action of supervision. Protecting the benefit of consumer effectively will be the core objective of improving financial environment. To gain it, information disclosing and anti fraud should be key elements in consumer protection laws. The terms of law and bylaw about the violation to benefit of consumer should be effective for quoting.

*Keep business activities in financial market to be lawful:* With the law system about financial environment improved, if business activities are kept lawful, then the benefit of consumer will be protected. The judiciary system is a key role in maintain the fairness of financial environment of consumer. To bring the judiciary system into play more effectively, further steps are needed to enhance the capability in financial field. At the same time, monitor of media is necessary to urge continually improving in financial environment. So law and bylaw system should facilitate the overseeing on financial environment by media.

#### Promote the Development of Financial Services System to Facilitate Consumption

Facilitate the development of financial services by encouraging financial firms to improve their capability.

*Encourage financial firm to improve capability to match the rapidly enlarged demand from consumer in market:* Firstly, the construction utilities of financial market such as clearing, settlement, payment, are needed to be well developed and supervised, to avoid risk accumulation. Secondly, the development of financial firms and their services which engaged with services to consumption and social investment should be encouraged. Thirdly, standardization of financial services should be conducted to facilitate consumption and investment.

*Promote development of financial firms which engaged with inclusive finance services:* To serve the population in rural area and poor population in community of city to get rid of poor, inclusive finance is very important in their financing. To develop the inclusive finance continually, fiscal support is needed according to experience in developed countries. When identifying the population who should be supported by inclusive financial services, the cooperation between local government and financial firm are needed.



*Establish protecting mechanism for consumer:* Compare to the developed countries, China's mechanism of consumer protection is still waiting to be integrated effectively. Approaches urgent are listed as follows:

*Develop a whole mechanism which including laws and bylaws to protect consumer:* Firstly, financial product for consumer with limit information disclosing should be standardized especially in fields with high risk. For example, introduce standardized contract by supervisor. Secondly, enhance coordinating among departments with duty of supervision under the law of consumer protection, such as appointing a department of government to act as shepherd. Thirdly, integrated bylaws of different supervisors in government into a law, and re-admeasure the duty of different supervisors to abolish the blind spot of supervision.

*Consumer education for indentifying fraud :* Concerning the trading by consumer without understanding the contract with trap exactly, consumer education for indentifying the fraud is very urgent, especially for the elder citizen. To help the consumer to develop the capability of indentifying the fraud in contract, local government should cooperate with the branch of supervision department in training staff and educating consumer to deal with fraud in financial market.

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# A SUSTAINABILITY EXERCISE FOR A MANAGEMENT SCIENCE COURSE USING EXCEL SOLVER AND GOAL PROGRAMMING

Michael Godfrey, University of Wisconsin Oshkosh College of Business

Andrew Manikas, University of Louisville College of Business

## ABSTRACT

*This paper discusses a sustainability exercise for use in a management science course. Specifically, we discuss an exercise using goal programming and Excel Solver for making supplier selection decisions incorporating a triple bottom line approach (economic, environmental and social performance objectives). The multiple, conflicting objectives and the qualitative nature of the social performance objective require the use of multi-criteria decision-making. Our goal programming exercise requires only Excel and could be expanded to include additional triple bottom line criteria.*

**KEYWORDS:** Sustainability, Management Science, Curriculum, Triple Bottom Line, Goal Programming

## INTRODUCTION

Our Supply Chain Management (SCM) major started integrating sustainability into our major in the Fall 2006 and continues to integrate sustainability into all of our SCM courses. The first widespread definition of sustainability was presented in *Our Common Future* (World Commission on Economic Development, 1987, p. 8) in which sustainable development was defined as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” Other researchers (e.g., Elkington (1994, 1998)) expanded the definition of sustainability to include the triple bottom line criteria of economic, environmental, and social performance. The least understood and under-researched of the three bottom lines is social performance. Mass and Bouma (as cited in Castro & Chousa, 2006) divided the social performance criteria into two broad categories: internal measures (education, training, safety, health care, employee retention and job satisfaction) and external measures (sponsoring, volunteer work, investment in society, and stakeholder involvement). Norman and MacDonald (2004) argued that it is impossible to calculate a social performance bottom line in the same way that an income statement is created. Summing a company’s performance on various social performance measures into a single bottom line is problematic due to: (a) the question of what units to use to express social performance, and (b) the manner in which social performance often is expressed—using percentages, which cannot be added or subtracted into a single meaningful measure. However, even though managers cannot calculate a bottom line for social performance, we argue that managers still could make value judgments and comparisons concerning which social performance criteria are more important. Multi-criteria decision-making (MCDM) methods, and in particular, goal programming, work well for making these value judgments and comparisons.

Goal programming is an extension of linear programming in which the objective function measures the minimization of unwanted deviations from goals (targets). As discussed by Romero (2004), two of the most common types of objective functions for goal-programming models are lexicographic and weighted. The lexicographic type of achievement function, used later in our paper, leads to preemptive, or prioritized, goals. As described by Anderson, Sweeney, Williams, Camm, and Martin (2012), goal-programming problems with preemptive priorities are solved by finding the solutions for a sequence of linear programming models with different objective functions: Priority Level 1 goals are considered first, Priority Level 2 goals second, etc. At each step of the solution procedure, a revision in the solution is



allowed only if it causes no reduction in the achievement of higher priority goals previously minimized. Anderson et al. (2012) discussed two types of constraints in a goal-programming model: hard constraints, which are typical linear programming constraints that cannot be violated, and soft constraints, which correspond to goal equations and can be violated but with a penalty for doing so (the penalty is represented by deviation variables).

Our paper discusses the continued integration of sustainability concepts in our supply chain management curriculum. We already have added several sustainability exercises in our Manufacturing Planning & Control, Supply Chain Management, Supply Chain Strategy, and Advanced Quality Management courses. In the current paper, we outline the use of goal programming for supplier selection decisions based on triple bottom line criteria. First, we present literature with applications of goal programming for sustainability type of multi-criteria decisions. Second, we present the in-class exercise using goal programming and Excel Solver. Third, we conclude with a summary of the goal-programming exercise and possible extensions to this exercise.

## LITERATURE REVIEW

Goal programming, with its ability to handle multiple, conflicting criteria, has been used to model sustainability decisions in many contexts, e.g., agricultural planning, utility planning, and supply chain planning. Examples of sustainability decisions in each of these areas are discussed below.

### Goal Programming Applications In Agricultural Planning

Darradi et al. (2012) discussed the use of goal programming to optimize environmental performance (nitrogen, sediments, and water yields) of agricultural activities in a case study in France. Acosta-Alba et al. (2012) applied goal programming to optimize economic, environmental, and social performance criteria in a study of dairy farms in France. Cisneros et al. (2011) created a goal-programming model to analyze the tradeoffs between economic, environmental, and social performance criteria when studying land uses, crops, pastures, and conservation practices in a case study in Argentina.

### Goal Programming Applications In Utility Planning

San Cristobal (2012) developed a goal programming model to determine the mix and location of renewable energy plants in Spain and include economic, environmental, and social performance criteria in that model. Papandreou and Shang (2008) proposed a goal-programming model for designing utility systems while considering economic and environmental (emissions) goals. Liner and deMonsabert (2011) considered economic, environmental, and social performance criteria in their goal-programming model for selecting water management alternatives using publicly available data from a California utility. Cowan, Daim, and Anderson (2010) combined the analytic hierarchy process (AHP) with goal programming to select an optimal mix of hydroelectric power and storage technologies to achieve triple bottom line objectives. They used AHP to assign weights to the deviational variables within the objective function of their goal-programming model.

### Goal Programming Applications In Supply Chain Planning

Oglethorpe (2010) illustrated a goal programming approach using real case study to create a food supply chain that considers triple bottom line objectives: economic (return on sales); environmental (GHG emissions and water use), and social (health impacts from fat content of products and number of jobs). Buyukozkan and Berkol (2011) also studied designing a sustainable supply chain by combining goal programming with quality function deployment (QFD) and the analytic network process (ANP).



In-Class Exercise Using Goal Programming and Excel Solver for Supplier Selection

The exercise described below analyzes the selection of new suppliers to replace a current hazardous material used in the manufacture of a company's product. The buying company must purchase 2,000 units per year of a similar material that performs the same function as the current material. Each supplier has limits on its capacity—Supplier 1 can provide at most 1,500 units; Supplier 2 can provide at most 1,200 units; Supplier 3 can provide at most 2,500 units. An explanation of the supplier selection criteria follows.

1. Economic Criterion: Purchase cost savings per unit compared to current supplier.
2. Environmental Criterion: Hazardous waste per unit generated by the supplier's process (stated in pounds).
3. Social Performance Criterion: Hours of employment per unit generated in an economically disadvantaged area.

As shown in Table 1, these criteria focus on economic, environmental, and social performance objectives.

Table 1: Estimated Supplier Performance on the Criteria

Criterion	Supplier 1	Supplier 2	Supplier 3
1) Purchase Cost Savings per Unit	\$10	\$25	\$8
2) Hazardous Waste per Unit (lbs.)	1.5	1.2	2.2
3) Hours of Employment per Unit	0.8	0.9	1.0

*This table shows estimated supplier performance for all three suppliers on the three criteria considered.*

Step 1 of the exercise is to prioritize goals and to set targets for each goal:

Priority 1 Goal: The desired annual purchase costs savings must equal at least \$32,000.

Priority 2 Goal: The total amount of hazardous waste generated annually by the suppliers should be at most 1,800 pounds. Priority 3 Goal: The hours of employment generated in economically disadvantaged areas should be at least 2,200. Step 2 is to define the decision variables, deviation variables, goal constraints (in order of priority), and hard constraints:

Decision Variables:

$X_1$  = units purchased from Supplier 1

$X_2$  = units purchased from Supplier 2

$X_3$  = units purchased from Supplier 3

Goal 1 Constraint:  $10X_1 + 25X_2 + 8X_3 - d_1^+ + d_1^- = 32000$

Deviation Variables:

$d_1^+$  = the amount greater than the goal of \$32,000

$d_1^-$  = the amount less than the goal of \$32,000

We wish to minimize the amount less than \$32,000 (represented by  $d_1^-$ ).

Goal 2 Constraint:  $1.5X_1 + 1.2X_2 + 2.2X_3 - d_2^+ + d_2^- = 1800$



Deviation Variables:

$d_2^+$  = the amount greater than the goal of 1,800 pounds of hazardous waste.

$d_2^-$  = the amount less than the goal of 1,800 pounds of hazardous waste.

We wish to minimize the amount greater than 1,800 pounds (represented by  $d_2^+$ ).

Goal 3 Constraint:  $0.8X_1 + 0.9X_2 + 1.0X_3 - d_3^+ + d_3^- = 2200$

Deviation Variables:

$d_3^+$  = the amount greater than the goal of 2,200 hours

$d_3^-$  = the amount less than the goal of 2,200 hours

We wish to minimize the amount less than 2,200 hours (represented by  $d_3^-$ ).

Hard Constraints:

$X_1 \leq 1500$  (Supplier 1 Capacity)

$X_2 \leq 1200$  (Supplier 2 Capacity)

$X_3 \leq 2500$  (Supplier 3 Capacity)

$X_1 + X_2 + X_3 = 2000$  (Total Demand)

Step 3 is to define the objective function. Here, we use the lexicographic approach demonstrated by Anderson et al. (2012):

Min  $P_1(d_1^-) + P_2(d_2^+) + P_3(d_3^-)$

$P_1$ ,  $P_2$ , and  $P_3$  are only labels—they remind us of the priority of each goal. Step 4 is to write the complete goal-programming model:

Min  $P_1(d_1^-) + P_2(d_2^+) + P_3(d_3^-)$

Subject to:

$10X_1 + 25X_2 + 8X_3 - d_1^+ + d_1^- = 32000$	(Goal 1)
$1.5X_1 + 1.2X_2 + 2.2X_3 - d_2^+ + d_2^- = 1800$	(Goal 2)
$0.8X_1 + 0.9X_2 + 1.0X_3 - d_3^+ + d_3^- = 2200$	(Goal 3)
$X_1 \leq 1500$	(Supplier 1 Capacity)
$X_2 \leq 1200$	(Supplier 2 Capacity)
$X_3 \leq 2500$	(Supplier 3 Capacity)
$X_1, X_2, X_3, d_1^+, d_1^-, d_2^+, d_2^-, d_3^+, d_3^- \geq 0$	(non-negativity)

Step 5 is to solve the model using Excel. To do this, first we modify the objective function to include only the  $P_1$  priority goals (called the  $P_1$  Problem):

$P_1$  Problem:



Min	$d_1^-$	
Subject to:		
	$10X_1 + 25X_2 + 8X_3 - d_1^+ + d_1^- = 32000$	(Goal 1)
	$1.5X_1 + 1.2X_2 + 2.2X_3 - d_2^+ + d_2^- = 1800$	(Goal 2)
	$0.8X_1 + 0.9X_2 + 0X_3 - d_3^+ + d_3^- = 2200$	(Goal 3)
	$X_1 \leq 1500$	(Supplier 1 Capacity)
	$X_2 \leq 1200$	(Supplier 2 Capacity)
	$X_3 \leq 2500$	(Supplier 3 Capacity)
	$X_1, X_2, X_3, d_1^+, d_1^-, d_2^+, d_2^-, d_3^+, d_3^- \geq 0$	(non-negativity)

The Excel spreadsheet is shown in Figure 1. The Changing Variable Cells are shaded in Cells B4:J4. You would leave them blank initially, although now in Figure 1, they show the results of the first solution run of Solver. The Set Objective Cell is shaded in Cell B7. The coefficients and right-hand-side values for constraints are listed in Rows 10 to 16. We simplify the entering of constraints as shown in Rows 18 to 24.

Figure 1: P1 Problem

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	<b>P1 Problem</b>												
3	Variables:	X1	X2	X3	d1+	d1-	d2+	d2-	d3+	d3-			
4		1200	800	0	0	0	960	0	0	520			
5		<b>Min</b>											
6	Objective	<b>d1-</b>											
7	Function:	0	=F4										
8													
9	Subject to:	<b>Enter coefficients and right-hand-side values for constraints here.</b>											
10	Goal 1:	10	25	8	-1	1						=	32000
11	Goal 2:	1.5	1.2	2.2			-1	1				=	1800
12	Goal 3:	0.8	0.9	1					-1	1		=	2200
13	S1 Capacity:	1										<	1500
14	S2 Capacity:		1									<	1200
15	S3 Capacity:			1								<	2500
16	Demand	1	1	1								=	2000
17		<b>Simplification of constraints using SUMPRODUCT function.</b>											
18	Goal 1:	32000	=SUMPRODUCT(B\$4:J\$4,B10:J10)										= 32000
19	Goal 2:	1800	=SUMPRODUCT(B\$4:J\$4,B11:J11)										= 1800
20	Goal 3:	2200	=SUMPRODUCT(B\$4:J\$4,B12:J12)										= 2200
21	S1 Capacity:	1200	=SUMPRODUCT(B\$4:J\$4,B13:J13)										< 1500
22	S2 Capacity:	800	=SUMPRODUCT(B\$4:J\$4,B14:J14)										< 1200
23	S3 Capacity:	0	=SUMPRODUCT(B\$4:J\$4,B15:J15)										< 2500
24	Demand	2000	=SUMPRODUCT(B\$4:J\$4,B16:J16)										= 2000

To run Solver, we specify the following:

1. For Set Objective Cell, enter: B7
2. Select "Min"
3. For Changing Variables Cells, enter: B4:J4
4. Select "Add" to enter the following constraint: B18:B20=M18:M20
5. Select "Add" to enter the following constraint: B21:B23≤M21:M23
6. Select "Add" to enter the following constraint: B24=M24
7. After entering the last constraint, select "OK"
8. Ensure that the following is checked to ensure non-negativity: "Make Unconstrained Variables Non-Negative"
9. For Solving Method, select "Simplex LP"
10. Select "Solve"



After running Solver, we have the following values for the variables:

$$X_1 = 1200; X_2 = 800; X_3 = 0; d_1^+ = 0; d_1^- = 0; d_2^+ = 960; d_2^- = 0; d_3^+ = 0; d_3^- = 520.$$

We can tell that we achieved our Priority 1 Goal fully because  $d_1^- = 0$ .

Note that there are multiple solutions possible for this  $P_1$  problem. As long as your solution has  $d_1^- = 0$ , it is correct. When we solve the  $P_2$  and  $P_3$  problems the solutions will converge.

### $P_2$ Problem

Next, we modify the objective function to include only the  $P_2$  priority goals (called the  $P_2$  Problem). We also must add a constraint to ensure that the solution from the  $P_1$  Problem is not degraded. These changes are shown in Figure 2  $P_2$  Problem. We need to change the formula in Cell B7 as follows: =G4. This change allows us to minimize  $d_2^+$ . Next, we must add a constraint to ensure that the Priority 1 Goal is not degraded, i.e., ensure that  $d_1^- = 0$ . We make this change as shown in Row 25 and then enter another constraint in Solver: B25=M25.

Figure 2:  $P_2$  Problem

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Figure 2												
2	P2 Problem												
3	Variables:	X1	X2	X3	d1+	d1-	d2+	d2-	d3+	d3-			
4		800	1200	0	6000	0	840	0	0	480			
5		Min											
6	Objective	d2+											
7	Function:	840	=G4										
8													
9	Subject to:	Enter coefficients and right-hand-side values for constraints here.											
10	Goal 1:	10	25	8	-1	1						=	32000
11	Goal 2:	1.5	1.2	2.2			-1	1				=	1800
12	Goal 3:	0.8	0.9	1					-1	1		=	2200
13	S1 Capacity:	1										≤	1500
14	S2 Capacity:		1									≤	1200
15	S3 Capacity:			1								≤	2500
16	Demand	1	1	1								=	2000
17		Simplification of constraints using SUMPRODUCT function.											
18	Goal 1:	32000	=SUMPRODUCT(B\$4:J\$4,B10:J10)									=	32000
19	Goal 2:	1800	=SUMPRODUCT(B\$4:J\$4,B11:J11)									=	1800
20	Goal 3:	2200	=SUMPRODUCT(B\$4:J\$4,B12:J12)									=	2200
21	S1 Capacity:	800	=SUMPRODUCT(B\$4:J\$4,B13:J13)									≤	1500
22	S2 Capacity:	1200	=SUMPRODUCT(B\$4:J\$4,B14:J14)									≤	1200
23	S3 Capacity:	0	=SUMPRODUCT(B\$4:J\$4,B15:J15)									≤	2500
24	Demand	2000	=SUMPRODUCT(B\$4:J\$4,B16:J16)									=	2000
25	P1 Problem Solution	0	=F4									=	0

After running Solver, we have the following values for the variables:

$$X_1 = 800; X_2 = 1200; X_3 = 0; d_1^+ = 6000; d_1^- = 0; d_2^+ = 840; d_2^- = 0; d_3^+ = 0; d_3^- = 480.$$

We maintained the achievement of the Priority 1 goal ( $d_1^- = 0$ ). As for the Priority 2 goal, we can see that we were not able to meet this goal fully because  $d_2^+ = 840$ .

### $P_3$ Problem



Next, we modify the objective function to include only the  $P_3$  priority goals (called the  $P_3$  Problem). We also add a constraint to ensure that the solution from the  $P_2$  Problem is not degraded. These changes are shown in Figure 3  $P_3$  Problem. Then, we change the formula in Cell B7 as follows: =J4. This change allows us to minimize  $d_3^-$ . Next, we add a constraint to ensure that the Priority 2 Goal is not degraded, i.e., ensure that  $d_2^+ = 840$ . We make this change as shown in Row 26 and then enter another constraint in Solver: B26=M26.

Figure 3: P3 Problem

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Figure 3												
2	P3 Problem												
3	Variables:	X1	X2	X3	d1+	d1-	d2+	d2-	d3+	d3-			
4		800	1200	0	6000	0	840	0	0	480			
5		Min											
6	Objective	d3-											
7	Function:	0	=J4										
8													
9	Subject to:	Enter coefficients and right-hand-side values for constraints here.											
10	Goal 1:	10	25	8	-1	1						=	32000
11	Goal 2:	1.5	1.2	2.2			-1	1				=	1800
12	Goal 3:	0.8	0.9	1					-1	1		=	2200
13	S1 Capacity:	1										≤	1500
14	S2 Capacity:		1									≤	1200
15	S3 Capacity:			1								≤	2500
16	Demand	1	1	1								=	2000
17		Simplification of constraints using SUMPRODUCT function.											
18	Goal 1:	32000	=SUMPRODUCT(B\$4:J\$4,B10:J10)									=	32000
19	Goal 2:	1800	=SUMPRODUCT(B\$4:J\$4,B11:J11)									=	1800
20	Goal 3:	2200	=SUMPRODUCT(B\$4:J\$4,B12:J12)									=	2200
21	S1 Capacity:	800	=SUMPRODUCT(B\$4:J\$4,B13:J13)									≤	1500
22	S2 Capacity:	1200	=SUMPRODUCT(B\$4:J\$4,B14:J14)									≤	1200
23	S3 Capacity:	0	=SUMPRODUCT(B\$4:J\$4,B15:J15)									≤	2500
24	Demand	2000	=SUMPRODUCT(B\$4:J\$4,B16:J16)									=	2000
25	P1 Problem Solution	0	=F4									=	0
26	P2 Problem Solution	840	=G4									=	840

Notice that solving the  $P_3$  problem, we were unable to improve the solution from the  $P_2$  problem. This means any improvement of the  $P_3$  problem would degrade either the  $P_1$  or  $P_2$  solutions. Therefore, we have found our best solution above.

### Summary & Possible Extensions

The goal of this paper was to demonstrate an in-class exercise using goal programming and Excel Solver. We presented triple bottom line objectives along with performance metrics for each objective. We could modify the Excel Solver model in future exercises in the following ways (a) include more objectives (goal constraints) and (b) consider objectives at the same priority level. Another possible follow-up exercise involves asking students to ponder which triple bottom objectives are important to a supplier selection decision and how to prioritize those objectives. Kearins and Springett (2003) described this type of thinking as “reflexivity.” Reflexivity requires students thinking about both personal and societal values. For example, the instructor could pose the following questions: (a) What other triple bottom line objectives would you include in the supplier selection decision and how would you prioritize those objectives if you were a purchasing manager at a company? (b) Now, revisit the previous questions and pretend you are the owner of the company. This type of follow-up question may lead students to place greater emphasis on economic objectives.



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## BIOGRAPHY

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. He is Department Chair of the Marketing and Supply Chain Management Department at UW Oshkosh. He is a CFPIM and CIRM through APICS and a CPSM through ISM. Email: [godfrey@uwosh.edu](mailto:godfrey@uwosh.edu)

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. Email: [andrew.manikas@louisville.edu](mailto:andrew.manikas@louisville.edu)



# COMMUNICATION ISSUES IN A MULTILINGUAL BUSINESS ENVIRONMENT: INSIGHTS FROM MANAGERS

Ernesto Escobedo, Walden University  
Felecia Jett, Manager Tropicana, Inc.  
Teresa Lao, Walden University

## ABSTRACT

*This paper presents the conclusions and implications of the research study based on responses from a sample of 20 manufacturing leader-managers working in the states of California or Florida. This research also presents recommendations for further action followed by a summary of findings. Organizational policies and procedures are in place to ensure standards are implemented for an efficient and safe work environment for all employees. It is expected that employees understand such processes so they can meet the goals of the organizations. Organizations that embrace diversity are able to bring unique talents and ideas that will serve clients' needs. However, when language presents a barrier to communication, then management has to weigh whether it is placing itself in a position to do more harm than good for employees involved. Two questions were fundamental to the research: 1. How do leader-managers share and transfer organizational knowledge to a linguistically diverse manufacturing workforce to prevent workplace injuries in their organization? 2. What are perceived challenges in sharing and transferring organizational knowledge in a linguistically diverse manufacturing work force to prevent workplace injuries in their organization?*

## INTRODUCTION

Organizations with a workforce that speak different languages can present challenges to the organization. The main difficulty particularly for management is the ability to communicate effectively with its employees. Organizations may see that having a diverse workforce with linguistic abilities could serve as an advantage to a global economy; however, literature presented asserted that linguistic diversity added complexity within an organization. For example, employees with limited English skills in organizations “places a significant expanded challenge on management, especially regarding communication” (Solomon as cited in Pierce, 2003, p. 41). The purpose of this qualitative phenomenological study was to contribute to the linguistic diversity literature by exploring lived experiences of a small sample of leader-managers in manufacturing environments. Twenty leader-managers from seven manufacturing organizations contributed to the study. Organizations and the location of the manufacturing sites are not referenced due to confidentiality. Research identified the estimated total economic costs in 2004 of occupational deaths and injuries were \$142.2 billion, with 120 million days of total time lost; 4,952 employees died and 3.7 million employees were disabled while on the job (National Safety Council, 2006, p. 1). Loh and Richardson (2004) stated, “In manufacturing, foreign-born workers’ share of employment increased by 22 percent, from 13 percent in 1996 to 16 percent in 2001, but their share of workplace fatalities increased by 46 percent over the same period, from 9 to 14 percent” (p. 47).

The study included a review of the literature related to the phenomenon of sharing and transferring knowledge in a linguistically diverse environment, and the growth of linguistic diversity within the workplace. The increase of workplace injuries was presented as relational to the increase of employees



with no or limited English proficiencies. Organizational literature was used to integrate the safety system as part of the organization's system and leaders' responsibility.

## LITERATURE REVIEW

The purpose of this qualitative phenomenology research study was to explore how leader-managers share and transfer organizational knowledge in linguistically diverse manufacturing organizations to prevent workplace injuries. The increase of linguistic diversity in the workplace and the increase in the number of employees with limited English skills, or English as a Second Language (ESL), have been linked with a disproportionate rise in the number of workplace injuries (Brooks, 2003; Kalaroa, 2004). The study used the modified Van Kaam method by Moustakas (1994) to explore the lived experiences of 20 California or Florida leader-managers about how they share and transfer organizational knowledge in linguistically diverse manufacturing organizations to prevent workplace injuries.

The literature review revealed research focused on the relationship between language and safety did not exist (Trajkovski & Loosemore, 2006). In addition, the lack of recognition by leaders or their decisions not to confront the existence of various languages in the workplace has resulted in language barriers within organizations (Kalaroa, 2004). With the lack of initiative from leaders to resolve problems associated with or caused by language barriers and unsafe working environment has been created within some organizations (Dutton, 1998, Kalaroa).

The safety system excellence model presented in the literature review identified leadership as an essential input (Blair, 2003). The role of leadership within organizations drives values, behavioral reinforcement, communication, accountability, and management credibility (McCarroll, 2004; Blair, 2003). The Hersey Blanchard model was used to emphasize leader-managers need to be adaptable and flexible to meet the changing needs of the employees and the various situations.

Twenty leader-managers from seven manufacturing organizations contributed to the study. The result of this study showed that no formalized program exists within the participants' organizations and that leader-managers are left to their own demise to create a means to address linguistic diversity within the workplace. Leader-managers may benefit by developing and implementing formalized communication strategies to address better the challenges in linguistically diverse manufacturing environments. In addition, leader-managers may benefit by understanding that cultural differences, motives, and needs behind specific behaviors can possibly enhance communication and team building within an organization, and can possibly facilitate the management of linguistically diverse workplaces (Parvis, 2003).

## DATA AND METHODOLOGY

As part of her dissertation, Dr. Jett conducted extensive research and data collection. Dr. Escobedo reviewed this study as part of his faculty affiliation with the University of Phoenix. The methodology used employed NVivo© qualitative data analysis software to ascertain themes, issues, and relationships of data obtained during the data collection process. The study included horizontalization, a reduction of the horizons, and a review of the common themes which evolved as a result of the analysis of the data. Direct quotes of participants were used to illustrate the themes in order to establish perceptions of the organizational culture, and the day-to-day impact of linguistic diversity.

The synthesis of the meanings and essence of the lived experiences identified by the participants presented that current systems or lack of systems in place to facilitate the sharing and transferring of knowledge, and challenges of leader-managers when sharing and transferring knowledge in linguistically diverse manufacturing environments exist. The participants' experiences of linguistic diversity did



conform to the assertions and claims presented in the review of relevant literature. Leader-managers within organizations have been challenged with facing workplace injuries within linguistically diverse environments. Participants identified that current systems within their organizations do not formally address challenges presented when sharing and transferring knowledge in a linguistically diverse environment. Informal practices are developed by leader-managers within specific departments to execute operating plans developed annually and to meet established objectives in a changing environment. These practices can vary within the same organization, as well as within a department. The variance was noted by dissimilar responses in this study from participants within the same organization. The overarching theme presented a gap in linguistically diverse manufacturing environments. As presented in the literature review, the overall result has been little or no guidelines for organizations, possibly leaving leader-managers to their own demise.

## RESULTS

This qualitative phenomenological study explored and captured the lived experiences of a small sample of leader-managers working in various linguistically diverse manufacturing environments in California and Florida. The primary intent was to contribute to the safety literature in the manufacturing sector to prevent workplace injuries. The central phenomenon, sharing and transferring organizational knowledge, was defined as moving knowledge from one individual to another through communication or across organizational boundaries to provide sustainable competitive advantage throughout an organization (Ichijo & Nonaka, 2007, p. 289). The manufacturing industry has a large percentage of employees who are English as Second Language workers, as identified in the literature review. The study revealed that sharing and transferring organizational knowledge in a linguistically diverse environment continues to be challenging in today's manufacturing environments, and continues not to be addressed formally by manufacturing organizations as revealed by participants of this study. A majority of participants have informally developed systems to address language barriers within their sphere of influence. For example, some of these systems include spending additional time observing employees, or requesting other employees, peers or leader-managers who can translate.

A large majority of participants agreed to using various languages in manufacturing environments, and translating various manuals to different languages. For example, Participant 256 stated, "...if language is a barrier then the only way you can communicate is to use language that somebody understands." This viewpoint is a significant finding primarily because Pierce (2003) identified that of the four strategies organizations implement to address the challenge of safety in the linguistically diverse workplace, implementing a systematic approach of inclusion was not commonly used. Most organizations focused on one of the following: (1) Do not address issue, or use sign-type language; (2) Learn to speak a different language, and hire only workers who speak that language; or (3) Reduce the number of non-English speaking employees and replace only with English-speaking. Additionally, Davenport and Prusak (1998), and Pelinka (2007) identified that the complexity of sharing and transferring knowledge within organizations can be reduced when there is a focus on a common language.

Table 1 presents the participants responses about methods of sharing and transferring safety communication. Participant unanimously identified meetings and training as a means of safety communication, emerging as the primary theme. Forty-five per cent of responses drove the theme as using signage to facilitate communication. Approximately 10% of the responses identified the use of translators. For example, other peers or resources to facilitate sharing and transferring of information related to challenges within a linguistically diverse environment.



Table 1: Methods of Sharing and Transferring Safety Communication

Emerging Themes/Textual Descriptors	Frequency of response	% of respondents endorsing themes	Significant Minority	Secondary Theme	Primary Theme
Meetings and Training	21	100			✓
Signage	10	45		✓	
Translators	2	10	✓		
Incentives and Recognition	4	15	✓		

*This table shows the frequency of responses and the percentage of respondents endorsing emerging themes and textual descriptors. A primary theme was supported by 65 percent or more of the participants. A secondary theme consisted of responses between 35 percent and 64 percent affirmed by participants. A significant minority theme had less than 35 percent response rate by participants.*

## CONCLUDING COMMENTS

While all aspects of manufacturing, such as productivity, quality, rewards and recognition, are important, safety is emphasized as being most critical by leader-managers. In addition, the results of the study revealed that participants believe employees in manufacturing environments want their needs to be addressed and a safe place to work. However, participants identified that current systems within their organizations do not formally address challenges presented when sharing and transferring knowledge in a linguistically diverse environment. Based on findings in this study, leader-managers need to address formally how knowledge is shared and transferred within the work environment. Leader-managers need to develop and implement communication strategies to address the challenges and gaps in linguistically diverse manufacturing environments. Leader-managers, senior and middle managers, and safety professionals need to work with Human Resource Departments to align on a specific approach for their organizations to mitigate legal issues, and address safety concerns. Dunlap (2004) emphasized it is the organizational culture which drives what is expected in health and safety, and to make changes or develop a safety culture the organizational culture must be aligned.

In addition, leader-managers within organization need to be adaptable and flexible to meet the changing needs of the employees and the organization's environment. Leader-managers should establish safety expectations, provide engineering support, set exemplary behavior, educate employees, enable employees, encourage employees, and evaluate effectiveness (Blair, 2003). The lack of ownership by leaders could possibly lead to the lack of literature on this subject, and the gaps that exist in the manufacturing environment. Not addressing the phenomenon of linguistic diversity cannot only increase workplace injuries (Brooks, 2003; Kalaroa, 2004), but also can stagnate the organization and its resources if language barriers affect communication (Roberson & Stevens, 2006).

This article recommends actions that leadership can take to improve safety in a linguistically diverse manufacturing environment. While all aspects of manufacturing, such as productivity, quality, rewards and recognition, are important, safety is emphasized as being most critical by leader-managers. Leadership within an organization drives values, behavioral reinforcement, communication, accountability and management credibility (McCarroll, 2004; Blair, 2003). In addition, leadership is highlighted as an essential input in the safety system excellence model presented by Blair (2003). Participants of this study identified that employees in manufacturing environments expect their needs to be addressed by leader-managers. Kalaroa (2004) identified cultural differences as a possible prevention that would keep employees from questioning authority or the unsafe acts of their coworkers, or unsafe work practices of organizations or leaders within their organization. In addition, Trajkovski and Loosemore (2006) stated, "People who speak different languages will therefore be more likely to view the world differently" (p. 2). Leader-managers should recognize and understand cultural differences, motives, and needs behind specific behaviors. Parvis (2003) identified this level of understanding by leader-managers could possibly enhance communication and team building within an organization, and facilitate the management of linguistically diverse workplaces.



### Limitations

Limitations of this qualitative phenomenological research study were that data obtained was limited to 20 participants working within linguistically diverse manufacturing organizations within California or Florida. Participants were limited to persons in leadership positions, and not manufacturing employees' perception of safety or the organization's safety culture. Even though participants volunteered to be involved in the study, participants may have provided bias and superficial responses based on their personal opinions, motivation to participate, their personality, or leadership style.

In addition, although there are a number of communication models, a widely held notion is that communication meaning is comprised of 57% nonverbal, 37% tone, and 6% words (Mehrabian, 1981). Therefore, this suggests that communication is most extensive when an individual does not use words; that is, 94%. This brings home the overall message that over half the meaning that individuals send at 57% is nonverbal. Therefore, leader-managers need to have an awareness of the nonverbal communication. The communication model will also vary by culture (Mehrabian, 1981). For instance, in one particular culture, certain hand gestures are entirely inappropriate and even simple eye contact can be a sign of aggression and sure disaster. In business, this could ruin a friendship or break a business transaction. Another exemplary cultural difference is proximity. Just how close can one person stand to another before it becomes uncomfortable or suggest inappropriate invasion of one's personal space. In one culture, this could be arm's length while in another this could very well be inches apart. In serious cases, this could be inappropriate conduct of a sexual nature and considered sexual harassment.

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# THE ROLE OF CULTURE AND POLICIES IN GAINING INTERNATIONAL COMPETITIVENESS

Mehdi Hojjat, Neumann University

## ABSTRACT

*In this paper, I first define international competitiveness. Then, I discuss two common conceptions that are required to achieve competitiveness: government policies and culture. I explain the theoretical model that I used in this research, known as “Innovation Matrix”. I’ve collected data for both competitiveness and culture. After describing the sets of data, I test these two hypotheses: (1) Long-term economic growth is a function of government policies; (2) Culture plays an insignificant role in gaining competitiveness and economic growth. In conclusion, I make recommendations as how a country can improve its competitiveness.*

**KEYWORDS:** Competitiveness, Pillars of Competitiveness, Economic Growth, Cultural Traits, Economic Policies

## INTRODUCTIONS

### Defining Competitiveness

*The Global Competitiveness Report 2011–2012* comes out amid multiple challenges to the global economy. After a number of difficult years, a recovery from the economic crisis is tentatively emerging, although it has been very unequally distributed: much of the developing world is still seeing relatively strong growth, despite some risk of overheating, while most advanced economies continue to experience sluggish recovery, persistent unemployment, and financial vulnerability, with no clear horizon for improvement. In addition, rising commodity prices are eroding the purchasing power of consumers and are likely to slow the pace of recovery. Such uncertainties are being exacerbated by growing concerns about the sustainability of public debt amidst the slow growth of some advanced economies. The damage that would be wrought by the first sovereign defaults among advanced economies since the 1940s is impossible to gauge, although the mere possibility of this eventuality has already hit investor confidence, put the very viability of the euro into question, and further undermined the US dollar’s value and its place as the world’s preferred reserve currency.

The complexity of today’s global economic environment has made it more important than ever to recognize and encourage the qualitative as well as the quantitative aspects of growth, integrating such concepts as inclusiveness and environmental sustainability to provide a fuller picture of what is needed and what works. In the current challenging economic environment, our work is a critical reminder of the importance of taking into account the consequences of our present actions on future prosperity based on sustained growth. Since 2005, the World Economic Forum has based its competitiveness analysis on the Global Competitiveness Index (GCI), a comprehensive tool that measures the microeconomic and macroeconomic foundations of national competitiveness.

### Defining Competitiveness

We define *competitiveness* as the set of institutions, policies, and factors that determine the level of productivity of a country. The level of productivity, in turn, sets the level of prosperity that can be earned by an economy. The productivity level also determines the rates of return obtained by investments in an



economy, which in turn are the fundamental drivers of its growth rates. In other words, a more competitive economy is one that is likely to grow faster over time. The concept of competitiveness thus involves static and dynamic components: although the productivity of a country determines its ability to sustain a high *level* of income, it is also one of the central determinants of its returns to investment, which is one of the key factors explaining an economy's *growth potential*.

*The 12 pillars of competitiveness:* There are many determinants driving productivity and competitiveness. Understanding the factors behind this process has occupied the minds of economists for hundreds of years, engendering theories ranging from Adam Smith's focus on specialization and the division of labor to neoclassical economists' emphasis on investment in physical capital and infrastructure, and more recently, to interest in other mechanisms such as education and training, technological progress, macroeconomic stability, good governance, firm sophistication, and market efficiency, among others. While all of these factors are likely to be important for competitiveness and growth, they are not mutually exclusive - two or more of them can be significant at the same time, and in fact that is what has been shown in the economic literature.

*Theoretical Model: The Innovation Matrix:* Innovation Matrix combines cultural traits and social institutions to yield a growth model which leads to improve international competitiveness of countries.

*Cultural Dimensions:* Countries having a more individualist culture and weaker uncertainty avoidance (risk takers) have enjoyed higher long-run growth than countries with a more collectivist culture and stronger uncertainty avoidance (risk avoiders). Individualist culture attaches social status rewards to personal achievements and thus, provides not only monetary incentives for innovation but also social status rewards, leading to higher rates of innovation and economic growth, hence more national competitiveness. Also, weak uncertainty avoidance cultural traits encourage entrepreneurial and business formation activities which will lead to more innovation which in turn increase productivity and national competitiveness. The idea that culture is a central ingredient of economic development goes back to at least Max Weber, who, in his classical work "The Protestant Ethic and the Spirit of Capitalism," argued that the Protestant ethic of Calvinism was a powerful force behind the development of capitalism in its early phases. Yuriy Gorodnichenko and Gerard Roland in their research proposed both a theoretical model and empirical evidence showing that countries with a more individualist culture have more innovation, higher productivity and higher long-run growth than countries with a more collectivist culture. The main tenets of their theory are as follows:

*"Individualism emphasizes personal freedom and achievement. Individualist culture, therefore, awards social status to personal accomplishments such as important discoveries, innovations, or great artistic achievements. However, individualism can make collective action more difficult, because individuals pursue their own interest without internalizing collective interests. Collectivism, in contrast, makes collective action easier in the sense that individuals internalize group interests to a greater degree. However, it also encourages conformity and discourages individuals from standing out. This framework implies that individualism should encourage innovation more, but collectivism should have an advantage in coordinating production processes and various forms of collective action."*

Nishimura Kunio - a famous Japanese entrepreneur- articulated the relationship between and innovation as follow:

*A person cannot be creative unless two conditions are met, First, you must be willing to be different from other people; that is, to be individualist in the best sense of the word. Second, you must have an excellent sensibility, meaning knowing a good thing when you see it.*



I have added *uncertainty avoidance* cultural traits to this relationship to include entrepreneurs into the process on innovation. Entrepreneurs derive utility not only from consumption but also from social prestige associated with producing a higher than average quality of intermediate products and reap the wealth and income which comes with a successful commercialization of their ideas. As a result, the higher innovation rate in an *individualist* and *weak uncertainty avoidance* culture eventually leads to higher levels of productivity and output in the long run than a collectivist and strong uncertainty avoidance culture. In other words, the advantages of these two cultural traits improve competitiveness and long-run growth.

*Institutions and Policy Dimension:* In the context of Innovation Matrix, I define institution and policy the help of Global Competitiveness Index (GCI). GCI is a weighted average of many different institutional components, each measuring a different aspect of country competitiveness. These components are grouped into 12 pillars of competitiveness:

*First pillar: Institutions:* The institutional environment is determined by the legal and administrative framework within which individuals, firms, and governments interact to generate wealth. The importance of a sound and fair institutional environment became even more apparent during the economic crisis and is especially important for solidifying the fragile recovery given the increasing role played by the state at the international level and for the economies of many countries. The role of institutions goes beyond the legal framework. Government attitudes toward markets and freedoms and the efficiency of its operations are also very important: excessive bureaucracy and red tape, overregulation, corruption, dishonesty in dealing with public contracts, lack of transparency and trustworthiness, and political dependence of the judicial system impose significant economic costs to businesses and slow the process of economic development. In addition, the proper management of public finances is also critical to ensuring trust in the national business environment. Indicators capturing the quality of government management of public finances are therefore included here to complement the measures of macroeconomic stability captured in pillar 3 below.

*Second pillar: Infrastructure:* Extensive and efficient infrastructure is critical for ensuring the effective functioning of the economy, as it is an important factor determining the location of economic activity and the kinds of activities or sectors that can develop in a particular instance. Well-developed infrastructure reduces the effect of distance between regions, integrating the national market and connecting it at low cost to markets in other countries and regions. In addition, the quality and extensiveness of infrastructure networks significantly impact economic growth and reduce income inequalities and poverty in a variety of ways. A well-developed transport and communications infrastructure network is a prerequisite for the access of less-developed communities to core economic activities and services.

Effective modes of transport, including quality roads, railroads, ports, and air transport, enable entrepreneurs to get their goods and services to market in a secure and timely manner and facilitate the movement of workers to the most suitable jobs. Economies also depend on electricity supplies that are free of interruptions and shortages so that businesses and factories can work unimpeded. Finally, a solid and extensive telecommunications network allows for a rapid and free flow of information, which increases overall economic efficiency by helping to ensure that businesses can communicate and decisions are made by economic actors taking into account all available relevant information.

### Third Pillar: Macroeconomic Environment

The stability of the macroeconomic environment is important for business and, therefore, is important for the overall competitiveness of a country. Although it is certainly true that macroeconomic stability alone cannot increase the productivity of a nation, it is also recognized that macroeconomic disarray harms the economy, as we have seen recently. The government cannot provide services efficiently if it has to make



high-interest payments on its past debts. Running fiscal deficits limits the government's future ability to react to business cycles. Firms cannot operate efficiently when inflation rates are out of hand. In sum, the economy cannot grow in a sustainable manner unless the macro environment is stable. Macroeconomic stability has captured the attention of the public most recently when some European countries needed the support of the IMF and other euro zone countries to prevent sovereign default, as their public debt reached unsustainable levels. The potential impact of high indebtedness on competitiveness is very important, a topic of particular relevance given the growing concerns about the potential sovereign defaults in Europe, Japan, and the United States, which, if not prevented, could endanger the still fragile recovery worldwide.

*Fourth Pillar: Health and Primary Education:* A healthy workforce is vital to a country's competitiveness and productivity. Workers who are ill cannot function to their potential and will be less productive. Poor health leads to significant costs to business, as sick workers are often absent or operate at lower levels of efficiency. Investment in the provision of health services is thus critical for clear economic, as well as moral considerations. In addition to health, this pillar takes into account the quantity and quality of the basic education received by the population, which is increasingly important in today's economy. Basic education increases the efficiency of each individual worker. Moreover, workers who have received little formal education can carry out only simple manual tasks and find it much more difficult to adapt to more advanced production processes and techniques. Lack of basic education can therefore become a constraint on business development, with firms finding it difficult to move up the value chain by producing more sophisticated or value-intensive products. For the longer term, it will be essential to avoid significant reductions in resource allocation to these critical areas, in spite of the fact that many government budgets will need to be cut to reduce the fiscal burden built up over the past years.

*Fifth pillar: Higher education and training:* Quality higher education and training is crucial for economies that want to move up the value chain beyond simple production processes and products. In particular, today's globalizing economy requires countries to nurture pools of well-educated workers who are able to adapt rapidly to their changing environment and the evolving needs of the production system. This pillar measures secondary and tertiary enrollment rates as well as the quality of education as evaluated by the business community. The extent of staff training is also taken into consideration because of the importance of vocational and continuous on-the-job training—which is neglected in many economies—for ensuring a constant upgrading of workers' skills.

*Sixth pillar: Goods market efficiency:* Countries with efficient goods markets are well positioned to produce the right mix of products and services given their particular supply-and-demand conditions, as well as to ensure that these goods can be most effectively traded in the economy. Healthy market competition, both domestic and foreign, is important in driving market efficiency and thus business productivity by ensuring that the most efficient firms, producing goods demanded by the market, are those that thrive. The best possible environment for the exchange of goods requires a minimum of impediments to business activity through government intervention. Market efficiency also depends on demand conditions such as customer orientation and buyer sophistication. For cultural or historical reasons, customers may be more demanding in some countries than in others. This can create an important competitive advantage, as it forces companies to be more innovative and customer-oriented and thus imposes the discipline necessary for efficiency to be achieved in the market.

*Seventh pillar: Labor market efficiency:* The efficiency and flexibility of the labor market are critical for ensuring that workers are allocated to their most efficient use in the economy and provided with incentives to give their best effort in their jobs. Labor markets must therefore have the flexibility to shift workers from one economic activity to another rapidly and at low cost, and to allow for wage fluctuations without much social disruption. The importance of the latter has been dramatically highlighted by the recent events in Arab countries, where high youth unemployment sparked social unrest in Tunisia that



spread across the region. Efficient labor markets must also ensure a clear relationship between worker incentives and their efforts to promote meritocracy at the workplace, and they must provide equity in the business environment between women and men. Taken together these factors have a positive effect on worker performance and the attractiveness of the country for talent, two aspects that are growing more important as talent shortages loom on the horizon.

*Eighth pillar: Financial market development:* The recent economic crisis has highlighted the central role of a sound and well-functioning financial sector for economic activities. An efficient financial sector allocates the resources saved by a nation's citizens, as well as those entering the economy from abroad, to their most productive uses. It channels resources to those entrepreneurial or investment projects with the highest expected rates of return rather than to the politically connected. A thorough and proper assessment of risk is therefore a key ingredient of a sound financial market.

*Ninth pillar: Technological readiness:* In today's globalized world, technology is increasingly essential for firms to compete and prosper. The technological readiness pillar measures the agility with which an economy adopts existing technologies to enhance the productivity of its industries, with specific emphasis on its capacity to fully leverage information and communication technologies (ICT) in daily activities and production processes for increased efficiency and competitiveness. Therefore ICT access and usage are key enablers of countries' overall technological readiness. Whether the technology used has or has not been developed within national borders is irrelevant for its ability to enhance productivity. The central point is that the firms operating in the country need to have access to advanced products and blueprints and the ability to use them. Among the main sources of foreign technology, FDI often plays a key role. It is important to note that, in this context, the level of technology available to firms in a country needs to be distinguished from the country's ability to innovate and expand the frontiers of knowledge. That is why we separate technological readiness from innovation, captured in the 12th pillar, described below.

*Tenth pillar: Market size:* The size of the market affects productivity since large markets allow firms to exploit economies of scale. Traditionally, the markets available to firms have been constrained by national borders. In the era of globalization, international markets have become a substitute for domestic markets, especially for small countries. There is vast empirical evidence showing that trade openness is positively associated with growth. Even if some recent research casts doubts on the robustness of this relationship, there is a general sense that trade has a positive effect on growth, especially for countries with small domestic markets. By including both domestic and foreign markets in our measure of market size, we give credit to export-driven economies and geographic areas (such as the European Union) that are divided into many countries but have a single common market.

*Eleventh pillar: Business sophistication:* There is no doubt that sophisticated business practices are conducive to higher efficiency in the production of goods and services. Business sophistication concerns two elements that are intricately linked: the quality of a country's overall business networks and the quality of individual firms' operations and strategies. These factors are particularly important for countries at an advanced stage of development, when, to a large extent, the more basic sources of productivity improvements have been exhausted. The quality of a country's business networks and supporting industries, as measured by the quantity and quality of local suppliers and the extent of their interaction, is important for a variety of reasons.

*Twelfth pillar: Innovation:* The final pillar of competitiveness is technological innovation. Although substantial gains can be obtained by improving institutions, building infrastructure, reducing macroeconomic instability, or improving human capital, all these factors eventually seem to run into diminishing returns. The same is true for the efficiency of the labor, financial, and goods markets. In the long run, standards of living can be enhanced only by technological innovation. Innovation is particularly



important for economies as they approach the frontiers of knowledge and the possibility of integrating and adapting exogenous technologies tends to disappear.

Although less-advanced countries can still improve their productivity by adopting existing technologies or making incremental improvements in other areas, for those that have reached the innovation stage of development this is no longer sufficient for increasing productivity.

*The interrelation of the 12 pillars:* While we report the results of the 12 pillars of competitiveness separately, it is important to keep in mind that they are not independent: they tend to reinforce each other, and a weakness in one area often has a negative impact on other areas. For example, a strong innovation capacity (pillar 12) will be very difficult to achieve without a healthy, well-educated and trained workforce (pillars 4 and 5) that is adept at absorbing new technologies (pillar 9), and without sufficient financing (pillar 8) for R&D or an efficient goods market that makes it possible to take new innovations to market (pillar 6). Although the pillars are aggregated into a single index, measures are reported for the 12 pillars separately because such details provide a sense of the specific areas in which a particular country needs to improve.

### the Innovation Matrix Theory

The Innovation Matrix postulates an interesting relationship between long-term growth rate of a country with both culture and institutions. In societies with negative institutions and policies (low scores in the above 12 pillars), a predatory government can seize the monetary returns from innovation, create monopolies, impose too much taxes and regulations, and repress ideas. These policies lead to less innovation and less economic growth. On the other hand, societies with positive institutions and policies, there are no blockage of ideas, more democratic, less taxes and regulations, less corruptions, and more competitive industries. These policies lead to more innovations and a higher rate of growth. We have already discussed the effects of cultural traits on innovation and economic growth. Therefore, I can present the following diagram as a summary of the Theory of Innovation Matrix.

Figure 1: Innovation Matrix

Positive Traits		1		2	
Culture		3		4	
	Negative Traits	Negative Institutions and Policies		Positive	

Where as; **Positive Cultural Traits** include weak uncertainty avoidance and individualism. **Negative Cultural Traits** include strong uncertainty avoidance and collectivism. **Positive Institutions and Policies** is represented by having high GCI score. **Negative Institutions and Policies** is represented by having low GCI score.

### Hypotheses

These are the four hypotheses that I'll be testing in the Model:

*Hypothesis 1:* Positive cultural traits have influence over innovation and hence long-run growth countries with those traits should be found in quadrant 1 and 2.

*Hypothesis 2:* Positive institutions and policies have influence over innovation and hence long-run growth, countries with those traits should be found in quadrant 2 and 3.

*Hypothesis 3:* Countries in Quadrant 3 have the highest growth rates.



*Hypothesis 4:* Countries in Quadrant 4 have the lowest growth rates.

### Description of Data

*Long-term Growth Rate:* I have identified three fastest growing countries in 15 regions of the world as shown in Table 1. All together, GDP growth rate of 45 countries are presented. Institutions and Policies - Global Competitiveness Index

Table 1: Global Competitiveness Index for the Fastest Growing Economies

Country	GDP Growth Rate	GCI Ranking	GCI	Institutions & Policies in Innovation Matrix (Based in GCI Index)	Culture in Innovation Matrix (Based on Hofstede Cultural Values)
Algeria	2.90%	87	3.96	Neutral	Negative
Argentina	8.80%	85	3.99	Neutral	Neutral
Austria	3.30%	19	5.14	Positive	Positive
Bhutan	8.10%		NA	Neutral	Neutral
Botswana	6.20%	80	4.05	Neutral	Negative
Cambodia	6.70%	97	3.85	Neutral	Neutral
Chile	6.50%	31	4.7	Positive	Neutral
China	9.50%	26	4.9	Positive	Positive
Congo	6.50%		NA	Neutral	Negative
Dominican Rep.	4.50%	110	3.73	Negative	Negative
Egypt	1.20%	94	3.88	Neutral	Negative
Equatorial Guinea	7.10%		NA	Neutral	Neutral
Eritrea	12.05%		NA	Neutral	Negative
Estonia	6.50%	33	4.62	Positive	Positive
Ethiopia	7.50%	106	3.76	Negative	Neutral
Gabon	5.60%		NA	Neutral	Neutral
Ghana	13.50%	114	3.65	Negative	Neutral
Haiti	6.10%	141	2.9	Negative	Neutral
Hong Kong	6.00%	11	5.36	Positive	Positive
Iceland	2.40%	30	4.75	Positive	Positive
India	7.80%	56	4.3	Neutral	Neutral
Iraq	9.60%		NA	Neutral	Neutral
Kosovo	5.3 %		NA	Neutral	Positive
Kyrgyzstan	7.00%		NA	Neutral	Negative
Laos	8.30%		NA	Neutral	Neutral
Liberia	6.90%		NA	Neutral	Negative
Lithuania	6.00%	44	4.41	Positive	Positive
Luxembourg	3.60%	23	5.03	Positive	Positive
Moldova	7.00%	93	3.89	Neutral	Neutral
Mongolia	11.5 %	96	3.86	Neutral	Neutral
Morocco	4.60%	73	4.16	Neutral	Positive
Mozambique	7.20%	133	3.31	Negative	Negative
Nigeria	6.90%	127	3.45	Negative	Neutral
Panama	7.40%	49	4.35	Positive	Neutral
Paraguay	6.40%	122	3.53	Negative	Negative
Poland	3.80%	41	4.46	Positive	Neutral
Qatar	18.70%	14	5.24	Positive	Negative
Rwanda	7.00%	70	4.19	Neutral	Neutral
Sri Lanka	8.30%	52	4.33	Neutral	Neutral
Sweden	4.40%	3	5.61	Positive	Positive
Timor-Leste	7.30%	131	3.35	Negative	Neutral
Turkey	8.50%	59	4.28	Neutral	Neutral
Turkmenistan	9.90%		NA	Neutral	Negative
Uzbekistan	7.10%		NA	Neutral	Negative
Zambia	6.70%	113	3.67	Negative	Negative

### Testing Hypotheses

Now that we have the data showing the fastest growing countries in 15 regions of the world, using the above table, we can answer the following questions:



1. What countries had the right culture for the high GDP growth rate?
2. What countries had the right policies and institutions for the high GDP growth rate?
3. What countries had both the right culture and policies for the high GDP growth rate?
4. What countries had neither the right culture nor the right policies for the high GDP growth rate?

*Hypothesis 1:* GDP growth rate is a function of government policies (presented by its GCI)

*Hypothesis 2:* Culture plays a significant role in country's competitiveness

I started with running a regression. Here is the regression result between these two variables

Y = GDP Growth Rate		X = GCI				
SUMMARY OUTPUT						
Regression Statistics						
Multiple R	0.01788643					
R Square	0.00031992					
Adjusted R Square	-0.02292845					
Standard Error	0.03022114					
Observations	45					
ANOVA						
	df	SS	MS	F	Significance F	
Regression	1	1.25683E-05	1.26E-05	0.0137611	0.907162274	
Residual	43	0.039272632	0.000913			
Total	44	0.0392852				
	Coefficients	Standard Error	t Stat	P-value	Lower 95%	
Intercept	0.07459405	0.033499411	2.226727	0.0312545	0.007036047	
X Variable 1	-0.00094506	0.008056194	-0.11731	0.9071623	-0.017191919	

The regression results show no significant relationship between GDP growth rate and GCI. Because of lack of times series data, this type of data analysis is not going to lead us with a meaningful conclusion. Therefore, I have developed a cross tabulation table which resembles the Innovation Matrix, as shown below:

Table 2 : Number of Counties in Each Quadrant of the Innovation Matrix (N=45)

		Institutions and Policies			Total
		Positive	Neutral	Negative	
Culture	Positive Traits	8	2	0	10 (22%)
	Neutral	3	13	4	20 (44%)
	Negative Traits	2	9	5	16 (34%)
Total		13 (28%)	24 (52%)	9 (20%)	46 (110%)

An overwhelming majority of the countries (80%) with high growth rate, have positive or neutral policies and institutions. Therefore, we can accept the first hypothesis that policies and institutions have direct effects on the long term prosperity of countries. On the cultural side, only 22 percent of the countries in this sample have both positive cultural traits and high economic growth. That leaves 78 percent of the countries with high growth rate with having either neutral or negative cultural traits.

Therefore, the second hypothesis is rejected. The culture does not have a long-term effect on economic prosperity.

## CONCLUSION AND RECOMMENDATION



It appears that Innovation Matrix model is not a good predictor of long-term economic growth in mineral-rich countries. For these countries, long-term economic growth depends more on Chinese demand for their commodities (Qatar, GDP growth rate of 18.7%) and Chinese investment in their countries (Ghana, GDP growth rate of 13.5%) than their culture and government policies. For other countries, sustainable economic growth depends more government policies and institutions or GCI than culture; e.g., Turkey, Sri Lanka, India, and Guinea. To make this firm conclusion, we only have to look at the economic performances of member countries in the European Union. While culturally they are similar, unemployment rates are not: Spain at 25% and Greece at 22% while the German rate is below 7%. This variation can be explained by the degree of their competitiveness not their culture. Competitiveness is driven by the kind of policies that foster innovation. Another example for proving this point is the case of South Korea with \$30,000 per capita income versus \$1,900 for North Korea. Can this variation be explained by having different culture or different government policies and institutions?

## **BIOGRAPHY**

Mehdi Hojjat, Professor Neumann University One Neumann Drive Aston, PA 19014 USA

Hojjatm@Neumann.edu 001-610-558-5592



# AN EMPIRICAL STUDY OF THE DETERMINANTS OF SAFETY-NET HOSPITAL FAILURES

Devin Alan Daugherty, University of Phoenix

Ernesto Escobedo, Walden University

## ABSTRACT

*Several safety-net hospitals have closed in the United States, but the scholarly literature does not adequately explain why. This study examines the relationship between the operational status (open or closed) of safety-net hospitals and unemployment, median household income, gross profit margin, efficiency ratio, operating margin, excess margin, and salary and benefit expenses per full-time equivalent. Study data were collected and analyzed by means of a logistic regression analysis. A significant relationship between hospital operational status and unemployment, operating margin, and salary and benefit expenses per full-time equivalent was indicated in this study. A safety-net hospital closure model was developed that showed that unemployment, operating margin, and salary and benefit expenses per full-time equivalent had a direct impact on hospital closures. Safety-net hospitals that experience upward trends in the unemployment rate in the areas they serve and have a poor operating margin and high salary and benefit expenses that make them more likely to close. This study provides supporting data to hospital administrators so decisions can be made to avoid future safety-net hospital closures. Information from this research can also provide legislators information and data as to why safety-net hospitals close and used as a tool for health care reform.*

**JEL:** I14, I18, I28, I38

**KEYWORDS:** charity care, county hospitals, finance ratios, indigent, indigent health care, medically indigent, safety-net hospital, uncompensated care, underinsured, undocumented alien health care, unemployment, and uninsured

## INTRODUCTION

There has been an evolution in health care in the United States. Safety-net hospitals have become the primary provider of care to the uninsured population (Hadley & Cunningham, 2004). For a variety of reasons, many safety-net hospitals have shut down and many have experienced challenges in a variety of ways (Cousineau & Tranquada, 2007). Bazzoli, Lindrooth, Kang, and Hasnain-Wynia (2006) stated that safety-net hospitals had a history of providing charity and discounted care to the uninsured population. DeLia (2006) reported that uninsured patients of all ages depend on uncompensated care from safety-net hospitals. As an indicator of uninsured patients, Weissman (2005) reported that hospitals in the United States spent \$25 billion on uncompensated care (care to the uninsured) in 2005. The amount of the uncompensated care represents the commitment safety-net hospitals have for caring for the uninsured and population who lack access to health care. In the process of dealing with socioeconomic changes and a rise in the number of uninsured patients, hospital administrators have made decisions to meet the current demands of their institution. In making these decisions, they were faced with an increased uninsured population and changes in socioeconomic factors.

## LITERATURE REVIEW

The areas commonly discussed in the safety-net hospital concept are effectiveness, efficiency, financial stressors, and payer mix. Safety-net hospitals commonly make comparisons among effectiveness,



efficiency, financial stressors, and payer mix to other safety-net and non- safety-net hospitals and the national average. These comparisons show safety-net hospitals how they are doing in comparison to others using financial indicators. Along with financial indicators, safety-net hospitals must contend with changing socioeconomic factors.

Cousineau and Tranquada (2007) stated that county hospitals are constantly challenged with balancing public health and indigent care. As county hospitals were providing care to the indigent to meet the public health requirements, they were doing so with high costs. Along with normal costs of doing business, safety-net hospitals were also faced with financial stressors. The financial stressors were mainly linked to a high rate of uninsured patients (Coughlin, Bruen, & King, 2004). Several researchers have shown that the common financial stressors faced by safety-net hospitals included government regulations, Disproportionate Share Hospital (DSH) and Upper Payment Limit (UPL) Funding, uncompensated care, primary care programs, and charity care programs (Bazzoli, Kang, Hasnain-Wynia, & Lindrooth, 2005; Bazzoli et al., 2006; Bennett, Moore, & Probst, 2007; Coughlin et al., 2004; Coustasse, Lorden, Nemarugommula, & Singh, 2009; Cunningham, Hadley, Kenney, & Davidoff, 2007; DeLia, 2006; Hadley et al., 2008; Lindrooth, Bazzoli, Needleman, & Hasnain-Wynia, 2006; Weissman, 2005; Wolfskill, 2007). Safety-net hospitals must deal with accomplishing the public health demand while relying on enough reimbursement and revenue from others.

## DATA AND METHODOLOGY

The purpose of this quantitative study was to address the gap in the understanding of the effects that increased uninsured population and socioeconomic factors have on safety-net hospital closures. We identified common factors found in California safety-net hospitals from 2002-2009. Based on Trochim and Donnelly's (2007) design descriptions, this study was similar to a non-experimental design. The non-experimental research design that was used in this study is a causal-comparative design or ex post facto design, as described by McMillan (2004). This design allowed us to understand a complex issue, enhanced the prior research, and explained the complex links. By using this design, relationships between the independent and dependent variables were determined through a logistic regression analysis (logic model). Once a logistic regression model was built using the postulated explanatory variables ( $x_1$  = unemployment rate,  $x_2$  = median household income,  $x_3$  = gross profit margin,  $x_4$  = efficiency ratio,  $x_5$  = operating margin,  $x_6$  = excess margin, and  $x_7$  = salary and benefit expenses per FTE) and response variable ( $y$  = hospital operating status; closed = 0 and open = 1), it must be assessed to assure all variables are a good fit and determine which coefficients were significant. The final result yielded the following logit model or hospital closure model:

$$P(y = 1) = \frac{e^{\beta_0 + \beta_1 x_1 + \beta_5 x_5 + \beta_7 x_7}}{1 + e^{\beta_0 + \beta_1 x_1 + \beta_5 x_5 + \beta_7 x_7}} \quad (1)$$

*This quantitative study was designed to test the following hypotheses:*  $H_0$ : There is no significant relationship between the dependent variable (hospital operational status) and independent variables (unemployment, median household income, gross profit margin, efficiency ratio, operating margin, excess margin, and salary and benefit expenses per FTE). All the coefficients ( $\beta_i$ ) equal zero.  $H_1$ : There is a significant relationship between the dependent variable (hospital operational status) and at least one independent variable (unemployment, median household income, gross profit margin, efficiency ratio, operating margin, excess margin, and salary and benefit expenses per FTE). At least one coefficient ( $\beta_i$ ) does equal zero. In the process of developing a logistic regression model, Minitab 16 was used to analyze the data. The computed coefficients ( $\beta_0$  and  $\beta_i$ ) were calculated and the quality of the regression model was tested using four assessments. The computed coefficients were constant =  $\beta_0$ , unemployment =  $\beta_1$ , median household income =  $\beta_2$ , gross profit margin =  $\beta_3$ , efficiency ratio =  $\beta_4$ , operating margin =  $\beta_5$ , excess margin =  $\beta_6$ , and salary and benefit expenses per FTE =  $\beta_7$ . The four assessments used to evaluate



the regression model were overall model evaluation, tests of individual predictors (the coefficients of the explanatory variables), goodness-of-fit test, and validation of the predicted probabilities. Once a logistic regression model was built using the postulated explanatory variables ( $x_1$  = unemployment rate,  $x_2$  = median household income,  $x_3$  = gross profit margin,  $x_4$  = efficiency ratio,  $x_5$  = operating margin,  $x_6$  = excess margin, and  $x_7$  = salary and benefit expenses per FTE) and response variable ( $y$  = hospital operating status; closed = 0 and open = 1), it must be assessed to assure all variables are a good fit and determine which coefficients were significant. The final result yielded the following logit model or hospital closure model:

$$P(y = 1) = \frac{e^{\beta_0 + \beta_1 x_1 + \beta_5 x_5 + \beta_7 x_7}}{1 + e^{\beta_0 + \beta_1 x_1 + \beta_5 x_5 + \beta_7 x_7}} \quad (2)$$

The criterion used for selecting the sample was based on an available data set and its relevance to the problem statement. The unit of analysis was California safety-net hospitals that operated at least 1 year during the 2002-2009 calendar years (January to December). Safety-net hospitals used in this study met the following criteria:

1. The hospital was classified as a general acute care and comparable hospital by OSHPD.
2. The hospital had a minimum of 3 years of operation prior to 2010.
3. The hospital had at least 1 year of operation from 2002-2009.
4. The number of total visits (outpatient and inpatient combined) by indigent patients, other indigent patients, and other patients, as outlined by OSHPD, equaled 5% or more of total hospital visits.
5. The hospital had an emergency department classified as open by OSHPD during its operational period.

The 1999 to 2009 OSHPD Hospital Annual Financial Data (HAFD) sets were used in determining which hospitals met the criteria. Based on these criteria, the sample size was 274 safety-net hospitals. Unemployment (3-year rate change) data were taken from LAUS. The formula used to calculate the unemployment 3-year rate change was:

$$\text{Unemployment (3 – year change)} = (2009 \text{ Unemployment Rate} - 2007 \text{ Unemployment Rate})(3)$$

If the hospital operating status was reported as closed prior to the end of the 2009 calendar year, the third to the last year and final year of the operational years were used (Example: if the hospital closed in 2002, then the unemployment rates for 2000 and 2002, were used). Unemployment rate was reported as a percent. Median household income (3-year change) data originated from the United States Census Bureau, with support from other federal agencies. The formula used to calculate the median household income 3-year change was:

$$\text{Median Household Income (3 – year change)} = (2009 \text{ Median Household Income} - 2007 \text{ Median Household Income})(4)$$

If the hospital operating status was reported as closed prior to the end of the 2009 calendar year, the third to the last year and final year of the operational years were used. Median household income was reported as a positive or negative number rounded to the nearest dollar. Median household income was also adjusted for inflation or normalized using the Consumer Price Index (CPI) Inflation Calculator provided by United States Department of Labor (2011). The data for gross profit margin were found on the OSHPD website using the ALIRTS system. The formula for gross profit margin was:



$$\text{Gross Profit Margin} = \frac{(\text{Gross Patient Revenue} - \text{Total Operating Expense})}{\text{Gross Patient Revenue}} \quad (5)$$

For the purposes of this study, the gross profit margin was reported in terms of a 3-year average. The gross profit margin variable with a 3-year average was calculated by adding the gross profit margin from 2007-2009 and divided by 3 years. The formula used to calculate the gross profit margin 3-year average was:

$$\text{Gross Profit Margin (3 - year average)} = \frac{(\text{2007 Gross Profit Margin} + \text{2008 Gross Profit Margin} + \text{2009 Gross Profit Margin})}{3 \text{ years}} \quad (6)$$

If the hospital operating status was reported as closed prior to the end of the 2009 calendar year, the last three operational years were used. Gross profit margin was reported as a positive or negative number rounded to the nearest thousandth. The data for efficiency ratio were found on the OSHPD website using the ALIRTS system. The formula for efficiency ratio was:

$$\text{Efficiency Ratio} = \frac{(\text{Total Operating Expenses} - \text{Interest Expenses})}{\text{Gross Patient Revenue}} \quad (7)$$

For the purposes of this study, the efficiency ratio was reported in terms of a 3-year average. The efficiency ratio variable with a 3-year average was calculated by adding the efficiency ratio from 2007-2009 and divided by 3 years. The formula used to calculate the efficiency ratio 3-year average was:

$$\text{Efficiency Ratio (3 - year average)} = \frac{(\text{2007 Efficiency Ratio} + \text{2008 Efficiency Ratio} + \text{2009 Efficiency Ratio})}{3 \text{ years}} \quad (8)$$

If the hospital operating status was reported as closed prior to the end of the 2009 calendar year, the last three operational years were used. Efficiency ratio was reported as a positive or negative number rounded to the nearest thousandth. The data for operating margin were found on the OSHPD website using the ALIRTS system. The formula for operating margin was:

$$\text{Operating Margin} = \frac{(\text{Total Operating Revenue} - \text{Total Operating Expense})}{\text{Total Operating Revenue}} \quad (9)$$

Operating margin is commonly reviewed over a length of time. For the purpose of this study, operating margin was calculated as a 3-year average. The formula for operating margin 3-year average was:

$$\text{Operating Margin (3 - year average)} = \frac{(\text{2007 Operating Margin} + \text{2008 Operating Margin} + \text{2009 Operating Margin})}{3 \text{ years}} \quad (10)$$

If the hospital operating status was reported as closed prior to the end of the 2009 calendar year, the last three operational years were used. Operating margin was reported as a positive or negative number rounded to the nearest thousandth. The data for calculating the excess margin can be found on the OSHPD website in the ALIRTS system. The formula for calculating excess margin was:

$$\text{Excess Margin} = \frac{(\text{Totaling Operating Revenue} - \text{Total Operating Expense} + \text{Nonoperating Revenue})}{(\text{Total Operating Revenue} - \text{Nonoperating Revenue})} \quad (11)$$

The excess margin with a 3-year change was calculated by subtracting the 2007 excess margin from the 2009 excess margin. The formula used to calculate the excess margin 3-year change was:

$$\text{Excess Margin (3 - year change)} = (\text{2009 Excess Margin} - \text{2007 Excess Margin}) \quad (12)$$

If the hospital operating status was reported as closed prior to the end of the 2009 calendar year, the third to the last year and final year of the operational years were used. Excess margin was reported as a positive



or negative number rounded to the nearest thousandth. Salary and benefit expense per FTE requires two variables: total expense: salary and benefits and number of FTEs allocated by the hospital. The data for this variable were found on the OSHPD website using the ALIRTS system. The formula for salary and benefit expense per FTE was

$$\text{Salary and Benefit Expense per FTE} = \frac{\text{Total Expenses:Salary+Benefits}}{\text{Total Number of FTEs}} \quad (13)$$

For the purpose of this study, salary and benefit expense per FTE was calculated as a 3-year average. The formula for salary and benefit expense per FTE 3-year average was

$$\text{Salary and Benefit Expense per FTE (3 - year average)} = \frac{(\text{2007 Salary and Benefit Expense per FTE} + \text{2008 Salary and Benefit Expense per FTE} + \text{2009 Salary and Benefit Expense per FTE})}{3 \text{ years}} \quad (14)$$

If the hospital operating status was reported as closed prior to the end of the 2009 calendar year, the last three operational years were used. Salary and benefit expense per FTE was reported as a positive or negative amount rounded to the nearest dollar. Salary and benefit expense per FTE was also adjusted for inflation or normalized using the CPI Inflation Calculator provided by United States Department of Labor (2011).

## RESULTS

The results of the log-likelihood test are shown in Table 1. The log-likelihood test showed that there was a significant probability that at least one coefficient ( $\beta_i$ ), was not equal to zero (log likelihood, or  $G = \chi^2 = 110.546$ ,  $df = 7$ ,  $N = 274$ ,  $p = 0.000$ ). Therefore, the null hypothesis (that all coefficients are equal to zero) was rejected. However, although the overall log likelihood  $p$  value equals zero, the individual  $p$  values do not indicate that any of the explanatory variables were significant ( $p > 0.05$  for all variables). That indicates a need for some model refinement.

Table 1: Logistic Regression Table:  $Y$  Versus  $X_1, X_2, X_3, X_4, X_5, X_6$ , And  $X_7$

Predictor	Coefficient	SE Coefficient	Z	P	Odds ratio	95% CI, Lower	95% CI, Upper
Constant	130.69**	1,828.6**	0.07**	0.943**	—	—	—
$x_1$	1,583.8**	22,416**	0.07**	0.944**	+	0.00**	+
$x_2$	-0.0212**	0.3271**	-0.06**	0.948**	0.98**	0.52**	1.86**
$x_3$	6,834.1**	108,832**	0.06**	0.950**	+	0.00**	+
$x_4$	6,968.2**	110,651**	0.06**	0.950**	+	0.00**	+
$x_5$	189.52**	2,883.5**	0.07**	0.948**	<0.0001**	0.00**	+
$x_6$	91.286**	3,102.8**	0.03**	0.977**	<0.0001**	0.00**	+
$x_7$	0.0000**	0.0293**	0.01**	0.995**	1.00**	0.94**	1.06**

This table shows the results of the logistic regression for  $y$  versus  $x_1, x_2, x_3, x_4, x_5, x_6$ , and  $x_7$ . The  $p$  values indicate that not all variables were significant. This indicates that model refinement is needed to establish a final model. SE = standard error; CI = confidence interval; + = Convergence has not been reached for the parameter estimates criterion; Log likelihood = -0.000; test that all slopes are 0:  $G = 110.546$ ,  $DF = 7$ ,  $P$  value = 0.000. \*\*\*, \*\*, and \* indicate significance at the 1, 5, and 10 percent levels respectively.

In an effort to build a valid logit model, the explanatory variables were analyzed in several different combinations using a stepwise regression approach until the remaining variables had a  $p$  value of less than 0.05. Using Minitab 16, every possible combination of explanatory variables were evaluated until three remained with  $p$  values less than 0.05. All other combinations yielded at least one  $p$  value greater than 0.05. Table 2 lists the results of the analysis conducted (logistic regression analysis of  $y$  versus  $x_1, x_5$ , and  $x_7$ ). In this logistic regression analysis, there was a significant probability that unemployment ( $x_1$ ), operating margin ( $x_5$ ), and salary and benefit expenses per FTE ( $x_7$ ) affect hospital operational status ( $\chi^2 = 92.700$ ,  $df = 3$ ,  $N = 274$ ,  $p = 0.000$ ). Interactions were considered and assigned as explanatory variables ( $x_8$  through  $x_{28}$ ). All combinations of the interactions variable yielded  $p$  values greater than 0.05. The



interactions analysis included the testing of all variables (response and explanatory) individually and in different combinations. Based on the interactions analysis, no interaction explanatory variables or other response variables will be included in the logit model. Additionally, the  $p$  value of each explanatory variable ( $x_1$ ,  $x_5$ , and  $x_7$ ) left in the model was less than 0.05.

Table 2: Logistic Regression Table:  $Y$  Versus  $X_1$ ,  $X_5$ , And  $X_7$

Predictor	Coefficient	SE Coefficient	Z	P	Odds ratio	95% Lower	CI, Upper	95% Lower	CI, Upper
Constant	9.5466**	3.649**	2.62**	0.009**	—	—	—	—	—
$x_1$	109.08**	36.989**	2.95**	0.003**	<0.0001**	<0.0001**	<0.0001**	<0.0001**	<0.0001**
$x_5$	14.381**	7.107**	2.02**	0.043**	1,759,984**	1.580**	1.570**	1.580**	1.570**
$x_7$	0.0002**	0.0001**	2.14**	0.032**	1.000**	1.000**	1.000**	1.000**	1.000**

This table reflects the results of a logistics regression analysis completed on  $y$  versus  $x_1$ ,  $x_5$ , and  $x_7$ . Based on the results of the  $p$  values, all variables were significant. SE = standard error; CI = confidence interval; Log-Likelihood = -8.875; Test that all slopes are zero:  $G = 92.797$ ,  $DF = 3$ ,  $P\text{-Value} = 0.000$ . \*\*\*, \*\*, and \* indicate significance at the 1, 5, and 10 percent levels respectively.

An interactions analysis was completed among the three remaining explanatory variables ( $x_1$ ,  $x_5$ , and  $x_7$ ) and resulted in no valid interactions between any of the explanatory variables. Table 3 provides the results of the interaction analysis. For the interaction analysis three interactive independent variables were created and tested ( $x_8$ ,  $x_9$ , and  $x_{10}$ ).  $x_8$  represented a possible interaction between  $x_1$  and  $x_5$ ,  $x_9$  between  $x_1$  and  $x_7$ ,  $x_{10}$  between  $x_5$  and  $x_7$ . The values for  $x_8$ ,  $x_9$ , and  $x_{10}$  were calculated by multiplying the modified values of the two possible interacting independent variables. Based on the results of the logistic regression analysis in Table 3, variables  $x_8$ ,  $x_9$ , and  $x_{10}$  will not be included in the logit model.

Table 3: Logistic Regression Table:  $Y$  Versus  $X_1$ ,  $X_5$ ,  $X_7$ ,  $X_8$ ,  $X_9$ , And  $X_{10}$

Predictor	Coefficient	SE Coefficient	Z	P	Odds ratio	95% Lower	CI, Upper	95% Lower	CI, Upper
Constant	29.667**	3,044.4**	-0.01**	0.992**	—	—	—	—	—
$x_1$	402.66**	105.931**	0.00**	0.997**	<0.001**	0.00**	+	0.00**	+
$x_5$	-17.798**	17,642**	0.00**	0.999**	0.00**	0.00**	+	0.00**	+
$x_7$	-0.0000**	0.1810**	0.00**	1.000**	1.00**	0.70**	1.42**	0.70**	1.42**
$x_8$	-3,207.9**	1,115,610**	0.00**	0.998**	0.00**	0.00**	+	0.00**	+
$x_9$	-0.0198**	8.569**	0.00**	0.998**	0.98**	0.00**	<0.0001**	0.00**	<0.0001**
$x_{10}$	0.0012**	0.8390**	0.00**	0.999**	1.00**	0.19**	5.18**	0.19**	5.18**

This table reflects the results of a logistics regression analysis completed on  $y$  versus  $x_1$ ,  $x_5$ ,  $x_7$ ,  $x_8$ ,  $x_9$ , and  $x_{10}$ . Based on the results of the  $p$  values,  $x_8$ ,  $x_9$ , and  $x_{10}$  will be rejected from the final model. SE = standard error; CI = confidence interval; + = Convergence has not been reached for the parameter estimates criterion; Log-Likelihood = -8.875; Test that all slopes are zero:  $G = 92.797$ ,  $DF = 3$ ,  $P\text{-Value} = 0.000$ . \*\*\*, \*\*, and \* indicate significance at the 1, 5, and 10 percent levels respectively.

The next step in a regression analysis is the assessment of the overall goodness-of-fit test. The goodness-of-fit uses the deviance or residual deviance. A good fit will reference a smaller deviance. Table 4 reflects the goodness-of-fit analysis. Pearson ( $p = 1.00$ ), Deviance ( $p = 1.00$ ) and Hosmer-Lemeshow ( $p = 1.00$ ) measures confirmed that this logit model was an effective predictor of hospital operational status of goodness-of-fit. The overall result of the goodness-of-fit tests also supports the rejection of the null hypothesis.

Table 4: Goodness-Of-Fit Tests For  $Y$  Versus  $X_1$ ,  $X_5$ , And  $X_7$

Method	Chi-Square	DF	P
Pearson	60.972**	270**	1.00**
Deviance	17.749**	270**	1.00**
Hosmer-Lemeshow	0.0868**	8**	1.00**

This table shows the results of the three goodness-of-fit tests completed for  $y$  versus  $x_1$ ,  $x_5$ , and  $x_7$ . The Pearson, Deviance, and Hosmer-Lemeshow tests indicate that  $x_1$ ,  $x_5$ , and  $x_7$  were effective predictors of hospital operational status. \*\*\*, \*\*, and \* indicate significance at the 1, 5, and 10 percent levels respectively.



The last assessment in the logistic regression model is validation of predicted probabilities. The probability model is expressed as:

$$P(y = 1) = \frac{e^{\beta_0 + \beta_1 x_1 + \beta_2 x_2 + \dots + \beta_i x_i}}{1 + e^{\beta_0 + \beta_1 x_1 + \beta_2 x_2 + \dots + \beta_i x_i}} \quad (15)$$

By using the coefficients ( $\beta_0$ ,  $\beta_1$ ,  $\beta_5$ , and  $\beta_7$ ) and explanatory variables ( $x_1$ ,  $x_5$ , and  $x_7$ ) in Table 3, a new logit model (hospital closure model) is developed and expressed as:

$$P(y = 1) = \frac{e^{\beta_0 + \beta_1 x_1 + \beta_5 x_5 + \beta_7 x_7}}{1 + e^{\beta_0 + \beta_1 x_1 + \beta_5 x_5 + \beta_7 x_7}} \quad (16)$$

Where the coefficients are calculated as

$$\begin{aligned} \beta_0 &= 9.54663 \\ \beta_1 &= 109.081 \\ \beta_5 &= 14.3808 \\ \beta_7 &= 0.0001613. \end{aligned}$$

To validate this model, we plugged in the values of the independent variables from the actual data to calculate  $y$  for each hospital in the sample. After plugging the data into the predictive model for the safety-net hospitals reported as open ( $y = 1$ ), 259 out of 260 produced probabilities close to 1, indicating they were very likely to be open. The only exception was Mercy Medical Center Merced – Community Campus whose data yielded a probability of being open of 0.018 (indicating a high likelihood of being closed) but OSHPD (2010) reported the hospital as open in 2009. For safety-net hospitals that closed ( $y = 0$ ), 13 of 14 hospitals had probability values indicating a high likelihood of being closed. As an exception, San Jose Medical Center had a probability value of 0.576; however, OSHPD (2010) showed the hospital to be closed in 2004. As an example of this validation of the model, Alameda County Medical Center had the following mean centered values for the independent variables

$$\text{Unemployment } (x_1) = 0.001$$

$$\text{Operating Margin } (x_5) = 0.112$$

$$\text{Salary and Benefit Expenses per FTE } (x_7) = 27,659.$$

When these values are placed into the hospital closure model we get the following result:

$$P = \frac{(e^{(9.54663 + (109.081 * 0.001) + (14.3808 * 0.112) + (0.0001613 * 27,659)))}}{(1 + (e^{(9.54663 + (109.081 * 0.001) + (14.3808 * 0.112) + (0.0001613 * 27,659))}))} = 0.999.$$

Based on the results of the hospital closure model, the probability of the hospital being open is 99.9%. The operational status of Alameda County Medical Center at the end of the study was in fact, open (1). Another example that could be used is Orange County Community Hospital – Buena Park. The mean centered independent variables for Orange County Community Hospital – Buena Park were

$$\text{Unemployment } (x_1) = -0.049$$

$$\text{Operating Margin } (x_5) = -0.512$$

$$\text{Salary and Benefit Expenses per FTE } (x_7) = -37,701.$$



When these value were plugged into the hospital closure, the result was

$$P = \frac{(e^{(9.54663+(109.081*-0.049)+(14.3808*-0.512)+(0.0001613*-37,701))})}{(1+((e^{(9.54663+(109.081*-0.049)+(14.3808*-0.512)+(0.0001613*-37,701))}))} = 0.000.$$

Using the hospital closure model we were able to determine that Orange County Community Hospital – Buena Park is closed (0). During the data collection process, it was noted that Orange County Community Hospital – Buena Park closed in 2003.

## CONCLUDING COMMENTS

The results of this study were used to yield a hospital closure model that can be used to predict hospital closure or identify hospitals nearing closure. In this model, unemployment, operating margin, and salary and benefit costs were directly related to hospital closure. When safety-net hospitals experienced a low unemployment rate change, negative operating margin (negative value or loss of profit), and decreased salary and benefit costs; the probability of hospital closure was significant. This information contributed to existing research already completed on safety-net hospitals. The results of this study are useful for public and hospital administrators when evaluating socioeconomic changes and hospital financial data. In order for change to occur, collaboration is necessary to address the causes of safety-net hospital closures and prevent health care disparities.

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# LEAN BUSINESS STRATEGIES FOR INTEGRATION IN THE ORGANIZATIONS

Jorge Hernández Palomino, Instituto Tecnológico de Ciudad Juárez  
José de Jesús Espinoza Medina, Instituto Tecnológico de Ciudad Juárez  
Manuel Aguilar Arellano, Instituto Tecnológico de Ciudad Juárez

## ABSTRACT

*This descriptive research study, identify the lean practices and elements in the actual literature. Despite widespread interest and a little empirical evidence to support its position in improving organization performance, there is a little understanding related key organizational factor of the lean business strategies. This research identified five elements to represent the lean business practices. An instrument was developed to empirically analyze the dimensions underlying the constructs of this study. In order to verify the results, cluster analysis was used to group organizations representing different patterns of implementation of lean manufacturing practices. The gathered results confirm that the lean organizations significantly differed from non lean organizations in their emphasis on cost and volume flexibility as the manufacturing strategy. Because the data collected here was cross-sectional, it cannot directly address the question of whether implementing lean manufacturing practices lead to high performance. Future research can analyze from different perspectives and different approaches. The limitations of the study are presented.*

**KEYWORDS:** Manufacturing, organization, firm strategy

**JEL:** L6, L2, L1

## INTRODUCTION

In the globalized world of the XXI century, competitiveness has become an obligation for companies of all sizes. In the quest to survive and thrive in today's dynamic and turbulent environment, organizations need to reconfigure their primary responsibilities (Hernandez, Rodriguez and Espinoza, 2010). To create and maintain competitive advantage of manufacturing, today firms need skills to adapt production processes to the needs of their customers and have a structure that supports a culture of continuous improvement through the identification and reduction of scrap in enterprises. Although it is generally accepted that SMEs are important to the national economy, not many governments have made feasible measures to enhance their contribution or increase their competitiveness. Most of these do not even have reliable statistics on SMEs (Saavedra and Hernandez, 2007). Nationwide companies of world-class manufacturing are focused on finding ways to improve their production processes and produce products or services with high levels of quality, productivity, reliability and lower cost.

Mexico has a large number of SME manufacturers seeking to gain competitive advantage by integrating both its production and administrative processes. In this study, we try to optimize the resources to apply new techniques and principles. It is intended that the traditional processes become simpler processes, leading to a cultural change within the organization. One alternative to replace traditional manufacturing practices in SMEs, it is lean manufacturing and enterprise integration. This represents an opportunity to remain competitive in the market, in which the general rule seems to be fulfilling the goal of "reducing costs." Lean manufacturing has been used by many organizations to compete globally, which is considered revolutionary in the process of continuous improvement in manufacturing concepts (Womack



and Jones 1996). There is also broad agreement that lean manufacturing techniques can help SMEs to meet the new paradigms in manufacturing (Maurer, 2005).

Additionally, there is a growing consensus about the attributes of lean manufacturing. This tool has been considered for its significant improvements in the performance of a large number of organizations. Despite the interest and agreement of its importance, current research has made very little progress in examining a wide range of characteristics associated with lean manufacturing systems. Based on the state of the art, current research contributes in two ways to fill this gap.

First, this study identifies lean practices and elements of the current literature. Second, it explores the different patterns of implementation of lean manufacturing and enterprise integration. Despite widespread interest and some empirical evidence to support the improvement in performance, there is very little theory to substantially cover the concept of lean manufacturing in the SME and explain its multidimensional nature. Examining the differences between companies that intensively implement these practices and their counterparts who do not implement them, this study provides insight into the development of a theory to explain the lean manufacturing systems and present managers of the companies that are considering implementing lean manufacturing guidelines.

Since the elements of lean manufacturing can be implemented individually or in combination, several possible patterns of implementation are feasible. The objective is to determine if companies that use lean manufacturing face a faster change their external environment than companies that do not use it. The paper is structured as follows, the review and analysis of the literature of the subject matter and the configuration of lean manufacturing are presented. Next, the paper continues with a discussion of the methodology used in the research. Then the paper presents the data and results of study. Finally, concluding remarks and the limitations are presented.

## LITERATURE REVIEW

*Traditional manufacturing:* The traditional manufacturing had its development in the cities, the framework for excellence. The craft guilds exercised a tight control of this urban industry, through a complicated regulation preventing the development of free enterprise. Even as the traditional industry could initially support the demands of the expansion of demand for manufactured goods, in truth the unions represented a capitalist concept, representing a barrier to the emergence of technically more advanced forms of productive organization. The industrialized world of today, every day more globalized, is experiencing a slow but gradual shift from traditional methods of production (Taylorism and Fordism) by new forms of work organization. Among these stands the Japanese model, also known as lean manufacturing, a concept coined by Womack (1996).

*Emergence of lean manufacturing:* The increase in the global competitive challenges of the last two decades has led a number of companies to adopt new manufacturing practices (Meredith and McTavish, 2004). Particularly lean manufacturing (Womack and Jones 1996). Lean manufacturing is a multi-dimensional practice that includes a wide variety of management techniques, including just-in-time quality control systems, employee involvement, supplier management, customer involvement, etc.. in an integrated system. Lean manufacturing emerged from the Toyota system. This system represents a new way to do business worldwide (Ohno, 1988). The pioneers in the development of tools that make the Toyota production system were: Toyoda, Ohno and Shingo (Kaufman, 2001). This system was begun in 1945, when the president of the Toyota corporation decided to look beyond the levels that the manufacturing plant in the United States had. One of the factors was the economic situation in Japan after the Second World War. This forced Japanese companies to seek a new strategy to optimize production processes, then developed the system which fits the Toyota lean manufacturing.



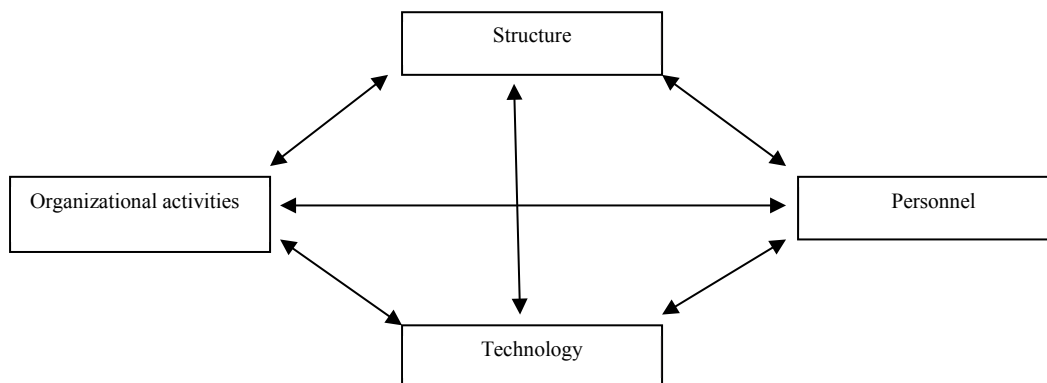
The main idea of lean manufacturing is that these practices can work synergistically to create a high quality sound system, which allows the creation of finished products at par with the demands of customers with little or no waste. The existing evidence supports the association of lean manufacturing and improved performance. While most studies have focused on the simple content of a specific area and their implications for performance (such as Hackman and Wageman, 1995; Samsom and Terziovski, 2003, MacDuffie, 2005), few studies have focused on analyzing the two elements of this study and much less in SMEs. Manufacturing programs such as lean manufacturing, which evolve slowly over a long period of time, are difficult to imitate and transfer. Lean manufacturing is valuable, rare and difficult to imitate (Barney, 1991). Lean manufacturing is valuable because it is associated with the highest performance of companies that have implemented it. It is rare because not all manufacturing companies, especially SMEs in Mexico, have this very demanding program.

The implementation of lean manufacturing practices and processes required distinctive, as well as high-level business processes (Teece, Pisano and Shuen, 1997). High levels include administrative coordination and communication processes with suppliers and customers. This suggests that lean manufacturing shows a high level of interdependence and their replication may be difficult because it would require systemic change through the organization and between organizational links. Thus, identifying the appropriate process to implement appropriate strategies becomes crucial point.

The strategy can be defined as "the number of coordinated actions aimed at achieving a particular goal" (MacCrimmon, 1993). Strategies exist at every level of the organization and hierarchical in nature (Hayes and Wheelwright, 1984). They are made at the corporate level as corporate strategies and business unit level as business strategies. A definition of manufacturing strategy is seen as the effective use of the strengths of manufacturing as a competitive tool to achieve business goal and corporate goals (Swamidass and Newell, 1987). The primary function of the manufacturing strategy is to put together the set of manufacturing capabilities that enable it to continue its business strategy chosen. Thus, the focus on research in manufacturing strategy has been to describe the key capabilities and choices between competing priorities (Ward and Duray, 2000). According to these authors, the literature on manufacturing strategy notes basically four competitive priorities: cost reduction, quality, delivery and flexibility.

According to Schroeder (2001), organizations can change by altering its structure, technology or changing its people. The change in the structure involves rearranging their internal processes. Change means altering the computer technology, processes of engineering, research techniques or methods of production. In manufacturing firms the processes are interdependent (Figure 1), which interact under the influence of joint forces. A change in its elements would affect the other (Stoner and Freeman, 1994). Therefore, the question arises on how to integrate these processes.

Figure 1: Interdependent Organizational Elements





*Source: Authors, based in Shah, 2002. This figure shows the processes of manufacturing firms, which explains how a change in its element would affect others.*

**Enterprise Integration:** The use of computers and systems has enabled companies to face new challenges and opportunities through information processing at very high speeds. Unfortunately, speed information flow was not sufficient to interconnect the various internal processes of an organization. Therefore, integration of business models aims to achieve an efficient and effective alignment of the elements of an enterprise through a simple modeling language (Chun, 2003). The process improvement is an opposing relationship between cost-benefit, lightly inclined to cost. Incomplete development and alignment with existing processes can lead to increased costs; expert systems and diversification of business lines can generate a costly complexity. Changes in business requirements of unfinished projects can reduce benefits. Enterprise integration is a solution to these challenges: drives assets and processes into a single adaptive infrastructure and more rational than is available as needed.

When integrated smoothly with existing tools in new ways within their preferred business these can maintain and increase the value of investments in technology and training. It is essential to select the important elements to look and hide the irrelevant items. The main objective of the integration of companies is to provide the necessary information and time, looking for companies to be able to integrate the factors of communication, cooperation and coordination between processes. Clearly the integration process is of great importance for it, a lot of research has focused on strategy.

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Jorge Hernández Palomino, Instituto Tecnológico de Ciudad Juárez (mt00831@yahoo.com.mx)

José de Jesús Espinoza, Instituto Tecnológico de Ciudad Juárez (joseespinoza4@yahoo.com.mx)

Manuel Aguilar Arellano, Instituto Tecnológico de Ciudad Juárez (aguilar\_capacitacion@hotmail.com)



# ACADEMIC PROGRAM REVIEW: LINKAGE BETWEEN ANNUAL AND OTHER PERIODIC PROCESSES

Sarah Ingle, Dublin City University

Malcolm Brady, Dublin City University

Mairéad Nic Giolla Mhichíl, Dublin City University

Ray Walshe, Dublin City University

Sheelagh Wickham, Dublin City University

## ABSTRACT

*In recent times in Europe and beyond, there has been a heightened emphasis on the need to periodically review academic programs to ensure that they continue to be relevant, meaningful and sustainable in a modern, 21<sup>st</sup> century society. The focus of this exploratory paper is an interim case study on one aspect of the development of a Periodic Program Review process in an Irish context within Dublin City University, one of the seven universities in Ireland. This focus is the linkage between annual and other periodic review processes in relation to academic programs. Following a literature review, the paper begins with an overview of DCU and in particular its procedures and related activities in regard to quality assurance. The recently introduced Periodic Program Review process is first described, along with an evaluation of the relevant issues and discussions that ensued. The views and insights of key DCU staff are then outlined to highlight key issues and constraints with particular reference to a number of programs in the Faculty of Humanities and Social Sciences in Dublin City University. The paper concludes with an indication for future research.*

**KEYWORDS:** Academic Program Review; Periodic Program Review; Quality Assurance.

## INTRODUCTION

The purpose of this paper is to outline the recently introduced Periodic Program Review (PPR) policy in Dublin City University (DCU), Ireland, and identify developmental and other issues in order to improve the process. The definition of 'periodic' in this context is a five year time period, which builds on and links with, an Annual Program Review (APR) process, undertaken with on-going external examiner input at local, School or Faculty level. PPR is also linked into the seven year, statutory internal review process of Schools and Faculties. Following an outline literature review, the paper begins with an overview of DCU and in particular its review processes and related activities in regard to quality assurance. The PPR policy introduced in 2012 is then outlined. In the results section, the views and insights of key DCU staff are provided to highlight key issues and constraints, with particular reference to three programs in DCU's Faculty of Humanities and Social Sciences.

## LITERATURE REVIEW

Quality assurance at third level has been a matter of scholarly and practitioner investigation for some time, and many authors have written in this field over the last number of years, from a number of perspectives (Solomon, 1993; Barnett, 1997; Galloway 1998; Pounder 1999; Tam, 2001; Kekäle; 2002; Narang, 2012). In reviewing the literature for this paper, four relevant themes were identified each of which have a role to play in a theoretical context:



1. There has been very little change in the Quality Assurance (QA) aspect of the higher education environment over the last twenty years
2. Higher education has tended to adopt industrial/manufacturing QA models which are not always entirely appropriate, or easily matched onto existing processes and procedures
3. Academic freedom/autonomy has tended to resist QA interventions as academics and other university staff become more familiar with the review type environment
4. Difficulties have arisen in the identification of what quality at third level 'looks like', and how it should operate within an academic context.

During the process of undertaking a literature review in the wider area of quality assurance within the perspective of a Higher Education Institution (HEI), the authors were struck by one particular over-riding issue. Given that there has been so much change in social, technological, economic and political landscapes over the last three two decades, and given that: 'all post 1992 universities now have extensive and comprehensive quality assurance mechanisms and extensive bureaucracies which seek to monitor every aspect of academic life from initial validation of programs to the periodic review and monitoring of all programs in their academic portfolios.' (Cartwright, 2007, p.289), it is surprising that the same rate of change has seemingly not occurred within HEIs. This issue was clearly brought home to us by a statement in a British government policy & strategy document, from the late 1980s which is still relevant today.

'Competition between HEIs will ... intensify as they increasingly target markets and industries, and most institutions will wish to differentiate themselves on the grounds of their excellent in selected area. (DTI/CIHE, 1989, p.29). Many HEIs have begun the process of adopting quality assurance models more related to those from industry than education or training (Doherty, 2008), and the proliferation of mission, vision, and strategy approaches by such organizations is well documented. Although undertaking regular program reviews requires ongoing work and effort including the collation of statistical and other data including staff and student feedback to be included in appropriate templates or pro-formas, in general those involved appreciate the necessity for such undertakings. This is exemplified by the following comment: 'I have met very few colleagues who reject the concept of evaluation as generally a good thing, but there seems to be a barrier to extending that perception to their performance within an institution, or between institutions for that matter.' (Doherty, 2008, p.262).

## METHODOLOGY

A number of methods were used to undertake the research for this exploratory, working paper. First, as already outlined, the relevant literature was explored in order to try and determine an appropriate theoretical fit. The literature provided a number of potential themes identified earlier. Following the literature review, secondary information informs the explanation of the PPR policy and associated procedures. In the discussion section, the issues arising are informed by a survey of all 110 Program Chairs (Course Leaders) in DCU.

There were 59 respondents to the survey and the relevant PPR topics included questions on the:

- Clarity of the relationship between APR and PPR
- Awareness of the DCU guidelines and policy on PPR
- Knowledge of how APR will link with PPR
- Knowledge of how PPR links in with the internal quality review process



A semi-structured interview was also undertaken with two program chairs undertaking the PPR process for the first time in DCU during the academic year 2012/2013. In the small School involved within the Faculty of Humanities and Social Sciences, two undergraduate programs with some common modules comprised one PPR process, and one post-graduate program comprised another. At present the PPR reports in the required template format are with the external reviewers, and the School is waiting for their responses.

### The Context: Dublin City University

#### Overview

Dublin City University is a young academic institution, set up as a National Institute of Higher Education (NIHE) in 1980, on the outskirts of the City of Dublin. It was initially established to address the country's need for an emerging skilled workforce trained in the areas of science, engineering, business, computer technology, communications and languages. DCU was awarded university status in 1989, and that time it broke with the traditional mold and introduced a number of ideas which had enormous impact on the Irish education system. It currently models itself as Ireland's 'University of Enterprise' and aspires to the inclusion of all aspects of social, commercial and community enterprise in its under-graduate and graduate programs. It is also different to traditional universities in that it seeks to prioritise key strategic objectives and associated actions that address key challenges for Irish society, and has a proactive aim of seeking to enhance the efficiency with which it 'translates' its research activities into societal impact and commercial reality by developing strategic alliances with complementary partners.

#### Quality Assurance In DCU

Quality assurance and enhancement activities undertaken across the university make a strong, and vital, contribution to DCU, and are clearly related to its institutional aims and objectives. DCU has always had a tendency to judge and perceive quality differently to other third level institutions, partly as it is a relatively young university, just 23 years old. Under the Universities Act (1997), all Universities in Ireland have a statutory obligation to conduct internal quality reviews on the teaching, research and other appropriate activities of all academic and administrative areas on a periodic basis. With oversight from the DCU Quality Promotion Office (QPO), and the Director of Quality Promotion, these reviews are currently facilitated and arranged on a seven year, cyclical schedule. The objective of the internal review process is one of quality improvement and enhancement, and DCU has fully embraced internal review, undertaking 44 such reviews of Schools, Faculties, Research Centres and Support / Service Offices since 2001.

#### Development of Periodic Program Review Policy

As part of her role, the Director of Quality Promotion has a clear remit to advise the decision making body of DCU, University Executive, and the Senior Management Group of relevant changes and developments in quality assurance and enhancement, and recommend new procedures and processes appropriate to the changing environment. She is also a member of Education Committee (EC) in DCU, a body which is responsible for the shaping of university strategy in relation to academic affairs, and is chaired by the chief academic officer, the Registrar. All of the Executive Deans are members of this Committee along with the Dean of Teaching and Learning and the Dean of Graduate Studies. This committee is a key group within the University, and is highly regarded in terms of its remit, membership and depth and breadth of its work. Over the period 2010-2012 the Director of Quality Promotion participated in two major quality assurance initiatives undertaken by Education Committee. One of these initiatives in which she had a key, leadership involvement, together with the Associate Deans for Teaching and Learning, was the development of a DCU policy and associated procedures for Annual and



Periodic Program Review (APR/PPR). Although annual and periodic review had been carried out previously for many programs on an informal basis, again, as a result of institutional and other reviews, a working group was set up to develop a clear policy, purpose, principles and procedures document, with associated timelines and templates.

#### Outline of Periodic Program Review Policy

The purpose of DCU's PPR policy is to fulfil DCU's commitment to consistent, transparent quality assurance, by means of a rigorous and effective quality monitoring process. It provides evidence that DCU's internal quality assurance and enhancement procedures are reliable and effective. The PPR policy requires that the process is conducted in a consistent, systematic and comparable manner across the university by means of a clear, published PPR procedure that includes:

- Following an agreed five year cycle within each Faculty
- The involvement of an external reviewer
- The use of templates / proformas for the PPR report and the external reviewer's PPR report
- The provision of statistical data by the business intelligence system to inform the process
- Articulation within the DCU internal quality review process by ensuring, to the extent possible, that the PPR reports of all programs within a School or Faculty are completed in the preceding five years before a School or Faculty's internal quality review.

#### **RESULTS AND DISCUSSION**

A number of interesting results arose from the survey of 110 program chairs with a 54% response rate. Only 24% of respondents agreed, or strongly agreed, that the relationship between the APR and the PPR was clear, and over 10% strongly disagreed. A relatively similar result was obtained in relation to whether the guidelines and details of the PPR policy were understood. Here only 29% of respondents agreed, or strongly agreed that this was their experience, while again, over 10% strongly disagreed. Turning to the knowledge that respondents had on how APR will link with PPR, most respondents indicated that they were unsure or unclear about this, although those that were aware of the link indicated a high level of understanding with comments such as:

- *'APR should serve as the 'net' to help inform the 5 year PPR which presumably will adopt a more strategic stance.'*
- *'The information from each APR will be collated to inform the 5 year PPR'*
- *'APR should inform 5 year PPR. APRs over 5 years should be able to identify trends and issues that have not been resolved'*
- *'The APR will form part of the PPR documents submitted to the external review panel. The same statistics as used in the APR will be reported in the PPR presumably to make it possible to track progress.'*

There was a slightly higher appreciation of the link between APR/PPR and the statutory internal quality review process of Schools and Faculties with external reviewers that is organised and facilitated by the QPO. Comments included:

- *'I understand they feed into and inform quality reviews'*
- *'Standardization of data collected cross-programs and Schools/Faculties will facilitate analysis and improve clarity in capturing and measuring outputs in the quality promotion space.'*



- *'The data in the PPR (and consequently the APR) form the basis of the program information and assessment which replace the School quality review, and the Schools are then reviewed within a Faculty review.'*
- *'The APR will feed into the PPR which will form part of the Self Assessment Report [SAR, the main document required for the internal review process].'*

In regard to the views of the Program Chairs currently involved in undertaking PPR, overall they could see the necessity for periodic review as it requires stepping back from the program on a regular basis with a critical eye, and reaffirming the original accreditation criteria and justification for the programs especially in regard to their sustainability. They explained, however, that it was not an easy process to obtain some of the statistical information from the business intelligence system, and they recommended that this should be a key area to focus on in the future to ensure that PPR is undertaken rigorously across the university. One interesting issue that arose was that of the PPR process in relation to programs jointly offered/delivered by two or more Schools/Faculties. In this particular School undertaking PPR, another School in the same Faculty provided some modules to the program, but in recent times, changes to assessment and other formats have resulted in a mismatch in some areas between the two Schools.

What the external reviewers are therefore examining is the programme based on the modules delivered within the context of the first School. A further issue that the program chairs identified, is the need for PPR external reviewers, if they are also already external examiners for a module or related programme in the usual University process, to be provided with a clear guidelines and terms of references for their role over the course of their external examiner appointment. One potential difficulty with this aspiration is the fact that the Schools / Faculties do not have the sole mandate to liaise with external examiners, as that role is also undertaken by the Registry, the academic administration office in DCU, in consultation with the program chair and others.

## CONCLUSION

Harvey and Green (1993, p.28) suggest: 'at best we should define as clearly as possible the criteria that each stakeholder uses when judging quality and for these competing views to be taken into account when assessments of quality are undertaken'. With the development of its PPR policy, DCU has clearly articulated the required criteria for periodic review, and has begun the process of implementation that will take place on a phased basis over the next five years, linking back with outcomes from annual program reviews and linking forward to the requirements for the seven year internal review process. The feedback from the external reviewers will make for interesting reading as it begins to be submitted, and it will also be necessary to ensure that Schools and Faculties consistently follow up on the information provided to ensure that the reviewers have confidence in the process, as well as for the benefit of the relevant programs and the students involved. It is also planned that further research on the development and implementation and implementation of the annual and five-yearly program review processes will be undertaken in order to track the overall process and subsequent progress within a scholarly context.

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Sarah Ingle BSc(Eng) MIE PhD, is the Director of Quality Promotion at Dublin City University (DCU) in Ireland. She is currently on secondment from DCU Business School where she held an academic role, lecturing and researching in entrepreneurship and enterprise development. Sarah was awarded a Fulbright Scholarship to Arizona State University in 2006. She can be contacted at: Quality Promotion Office, Dublin City University, Dublin 9, Ireland, [sarah.ingle@dcu.ie](mailto:sarah.ingle@dcu.ie).

Malcolm Brady is Associate Dean for Teaching & Learning and senior lecturer in strategic management in DCU Business School at Dublin City University. He has also lectured in business process management and in project management. Malcolm's research interests are in process management, business simulation, strategic interaction and game theory. He can be contacted at [malcolm.brady@dcu.ie](mailto:malcolm.brady@dcu.ie).

Mairéad Nic Giolla Mhichíl is Associate Dean for Teaching and Learning in the Faculty of Humanities and Social Sciences in DCU. A Lecturer in Information Technology, Mairéad's research focuses on policy implementation and organizational change. Mairéad is a former board member of the North-South Language Body and the ICT sub-committee of the National Council for Curriculum and Assessment in Ireland. She can be contacted at [mairead.nicgiollamhichil@dcu.ie](mailto:mairead.nicgiollamhichil@dcu.ie).



Ray Walshe is Associate Dean for Education in the Faculty of Engineering and Computing at Dublin City University. He is an engineering graduate from University of Limerick and Senior Member of IEEE. Ray is also the Director of Cloud Computing Research Centre (CloudCORE) at DCU and is steering committee member of European Commission Future Internet Assembly. He can be contacted at the CloudCORE Research Centre, Dublin City University, ray.walshe@dcu.ie

Sheelagh Wickham, RN, RM, RNT, MSc Education, FFNMRC SI, PhD is Associate Dean for Teaching and Learning in the Faculty of Science and Health in Dublin City University where she has responsibility for academic quality and development. She continues to lecture in the school of Nursing and conducts research in education, preventive medicine and chronic illness. She can be contacted at sheelagh.wickham@dcu.ie.



# THE MICRO LOANING INDUSTRY IN COLOMBIA: A MARKETING RESEARCH STUDY TO INTERPRET THE CONSUMER BEHAVIOR

Santiago García Carvajal, Universidad la Gran Colombia

## ABSTRACT

*The paper explores the importance of bringing a scientific approach to the Financial Marketing discipline based upon retail surveys and problem definition. Principal component analysis, hypothesis generation, and multidimensional scaling are used to determine market segments, interpret customer attitude, perception and behavior and finally profiling future clients.*

## INTRODUCTION

Microcredit industry in Colombia is defined as the set of credit operations with productive destination that is granted to the micro companies whose individual loaned amount does not exceed a 120 Monthly Legal Current Minimum Wage (MLCMW) margin. Micro companies are featured by having approximately (10) hard-working permanent employees and not exceeding total assets of 501(MLCMW). In Latin America the nature of the microfinance industry has not changed very much in the past 6 years. Approximately, 50% of the clients are attended by Non-Government Organization (NGO), another 25% by watched Commercial Financing Entities (CFE) and the remaining 25% by commercial banks.

The Financial Colombian sector has done important efforts to extend the level of coverage on its population through micro financing activities. In spite of these efforts, entities do not reach out to the number of clients they want to attend since their operation is limited by a credit laying valuation that impedes sustainability on minimal credit totals. Nevertheless the above obstacles, Both (CFE) and banks are still committed to the developing and designing of products and financial services that will lead to achieve major penetration of the microcredit industry by carrying out loans to sectors that could develop feasible projects and pay their obligations. The Government has played a very important role on developing the microcredit sector in Colombia, since it has understood the importance of offering financing opportunities to the Colombian micro entrepreneurs, therefore supporting the economic development of the country. Microcredit has been one of the outmost flagged programs of the current Government, hence the so called “Banking of the Opportunities” has served as an instrument to encourage its development, in conjunction with different actors of the financial traditional market such as banks and (CFE)s. By looking in prospective, high social commitment NGOs have supported the microcredit industry around the world, but the rules of the game compel these types of programs to be profitable. It turns out unviable for an NGO to support its social work when it only receives donations from the public.

The exercising of microcredit policies is costly, since its methodology demands a lot of fieldwork to capture clients, many of which are in the informality. On the other hand constant visits for a suitable follow up on the loans to assure good bank-client relationships are necessary to make up for the shortcoming of the information. The number of attendees can be important, but due to the low totals placed on credits, the margin is very moderate and, therefore, slightly profitably for the entities. In addition to that, considering that in Colombia a maximum ceiling of interest has remained frozen for the past two years, the microcredit operation becomes less profitable and, consequently, less attractive for new actors in the financial industry to engage. The main cost of this type of business is concentrated primarily, on the assessment of good future clients. Also high costs on billing systems development that



often include traveling to remote areas in the country to locate clients in overdue balance. This causes a great deal of investment for the bank on hiring and training field work representatives, implying a heavy burden on the on the state of final results at a microcredit program.

The laying of every microcredit loan must be accompanied by flexible guarantees that in some occasions can be very effective. Nevertheless, many of the financial entities must assume permanent losses after having realized low amount operation records. Microbusinesses are small production units that easily change their activity, place or have experienced reduction in payment capacity, working capital and in many cases family related issues that all together reduce chances of recovering from setbacks. These aspects of the business constitute the biggest risk in the operation and administration of the microcredit.

The principal challenge is turning microcredit into a sustainable operation. Therefore, eliminating restrictions to the valuation of interest rates (as it happens in many countries) should be a matter of research. So that micro financing reaches greater market penetration and hopefully, as long as regulation allows it, microcredit can displace individual money-changers that often times put entrepreneurs in cut throat situations. Another important challenge for financial entities is not only to concentrate on the microcredit, but to enhance business portfolio i.e. additional services to satisfy additional client needs.

(Insurances programmed saving accounts, money transfers etc.) It is necessary to determine market segments, designing products that look for a balance between what the clients need and what the financial entities need in order to administer credit risk. Differentiation is indispensable at an industry that calls very specific needs and has to be singled out from the banking industry to prevent the market from over indebtedness. The purpose of this paper is to introduce a Marketing tool that improves Micro loaning operations. The introduction makes an overview of the environment to bring the reader in prospective, the literature review attempts to establish differences in the definition of Microcredit to latter transfer those concepts into the interpretation of data collected from fieldwork. The Methodology explains the modeling of the data to determine market segments and future client prospection. The empirical results section establishes the size of market segments and hypothesis testing to explain consumer perception, attitude and behavior. Finally the conclusion section makes a contrast between the problem definition and research outcomes to end with future research ideas.

## LITERATURE REVIEW

Our intention, it is to analyze the profiles of the micro financial entities in Colombia from two principal approaches of the microfinance industry; 1. The approach of mitigation to the poverty based upon the banking Grameen model 2. The minimalist approach used by entities as the USAID or International Action. After reviewing the concepts and characteristics of the microfinance in Colombia at normative, financial and institutional level, and with regard to the approaches mentioned previously, we will characterize the entities in Colombia whose mission and principal activity are overtly the micro financial services. Therefore we, propose a categorization of the entities based on their proximity to one of the approaches. The microfinance is a set of financial tools that has different treatments nowadays, for this reason it is necessary to tackle it from a few basic definitions 1. The original vision named (poverty relief), widely represented by the microcredit summit and Yunus with his bank Grameen; 2. The (minimalist), vision represented by actors as the CGAP (Consultative Group to Assist the Poor), USAID (Agency of the United States for the International Development), ACTION International and the University of the State of Ohio among others.

Gómez and Peron, (2009) define the term microfinance as the “provision of financial services to persons of low incomes, particularly to the poor. Such services include small loans for commercial or personal use, deposits, money transferring, means of payment and insurance, among others”. According to Maple (2006) the term microfinance alludes to the rendering of financial services to persons or groups whose access to the traditional banking system is limited or nonexistent by virtue of their socioeconomic



condition. The previous financial services can be saving mechanisms, investment, or loans (microcredit), between others. On the other hand micro financing is the set of activities oriented to the rendering of financial and non-financial, complementary services designed to attend the population of scarce resources who have been excluded from the traditional financial system (young people or elders of low resources, unemployed or employed with precarious works, low skilled workers and micro businessmen), (Observatory of microfinance, 2012).

Microcredit is the essence of the Microfinance sector and it alludes to the rendering of saving services, payment, pension, loaning for housing, insurances, emergencies, and other loans, etc. Microcredit is tailored for persons of low incomes and for productive initiatives as the micro and small-scale enterprises. The Microcredit is one of the most important mechanisms that contribute to the small productive units, by gaining access to the financial services. All these small productive units need different financial sources ranging from the conventional ones to those that do not fulfill the requirements that traditional banks demand, that is to say the microcredit brings loans over to persons who previously did not have access to one. (Rosenberg, R. 2010). Marketing science seldom places an interest on individual idiosyncratic perceptions; it rather seeks to reach consensus upon perceived environment among various consumers.

Environment can influence affective-cognitive responses and behavior (Peter & Olson, 2008) for example; an individual can react to a new store layout and decide what type of behavior will lead to reach purchase objectives. Marketing analysts are interested to know how the consumer perceived the environment, sometimes called functional environment or perceived environment. Since every consumer has his or her own belief system, the perceived environment will be different for every consumer (Peter & Olson, 2008. page 256). Perceived customer's value is the apparent difference between the sums of advantages minus costs form a product offering compared to others (Kotler & Keller 2006, pag 141). From the entrepreneur's viewpoint, a marketing strategy is a conjoint of artificial stimuli applied to a consumer's environment designed to produce an effect on the affective-cognitive system and its behavior. Marketing strategies influence not only consumers but entrepreneurs as well.

The three elements to be explored to develop effective marketing strategies are: (1) Consumer's affective-cognitive system, the affective system means the effect of the environment on feelings and emotions, such as either acceptance or rejection towards products. The cognitive system refers to thoughts such as beliefs towards particular products. (2) Consumer's behavior refers to the ability to observe and measure consumer's physical actions. For example, Behaviors can be retail, internet shopping or credit card usage. (3) Consumer's environment refers to externalities that ultimately influence what they think, feel and do. This includes social stimuli in a culture, subculture, reference groups and families that influence consumer. Peter et al. (2008, 25) says; "Elements are connected one another by a two way arrow, called reciprocal system, meaning that an alteration on anyone of the elements can be the cause or effect of the alteration in one or more of the others" (p.25).

Constantin and Lush (1994) define operand resources as resources on which an operation or act is performed to produce an effect, and they compare operand resources with operant resources, which are employed to act on operand resources (and other operant resources). A goods-centered dominant logic considered operand resources primary. A firm (or nation) had factors of production (largely operand resources) and a technology (an operant resource), which had value to the extent that the firm could convert its operand resources into outputs at a low cost. Service-centered dominant logic perceives operant resources as primary, (Vargo & Lush, 2004) because they are the producers of effects. This shift in the primacy of resources has implications for how exchange processes, markets, and customers are perceived and approached. (See figure 1)



Figure 1: the Wheel of Consumer Analysis (WCA)



*Marketing strategy involves designing, execution and control of a plan to influence exchanges leading to achieve organizational objectives. Entrepreneurs are used to designing marketing strategies to increase the probability that consumers have thoughts and favorable feelings toward products, services and specific brands; testing them and repeat purchase. (Garcia, 2010)*

## DATA AND METHODOLOGY

The main purpose of collecting data was to confirm theoretical approaches about the industry. By September 2012, we conducted 304 research surveys in Bogota among low profile entrepreneurs such as pet shops, pastry shops, car shops, eateries, grocery shops, etc.

Figure 2: Example of Microcredit holder in Colombia



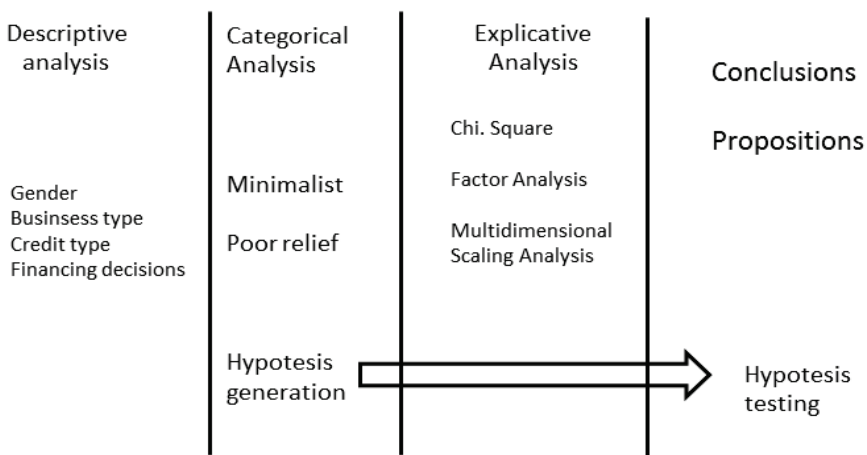
*The Micro credit entrepreneur include mostly human capital as opposed to intellectual or working capital, in the picture we can see a pastry shop, where the owner does most of the work.*



The research questionnaire was designed to produce descriptive analysis to sense the nature of the subject, including dichotomy questions, to gauge statistical significance among categories. The following part of the questionnaire included semantic scale questions, in order to measure (WCA) elements. i.e., Environment was measured as perceived entrepreneur's environment, hence questions about, adaptability to changing situations helped to determine how the entrepreneur interpreted his/her market to survive and compete. In order to explore the Affective-cognitive system, Attitude measurement and evaluations inferred a course of action based on environment assessment. Last, behavior was measured by asking the frequency or the number of times that certain course of action was engaged, this last measurement was oriented to explore overt behavior rather than intentional behavior.

The use of descriptive and explicative research combined, helped the testing of different working hypotheses along the way, so that the ending permitted an existing set of conclusions based upon opportunities to position new micro financing services and the contrasting of different case studies helped to propose customer profiling for different segments all together.

Figure: 3 Research Methodology in graphical prospective



*The above research design creates a mirror to mirror approach, to view the qualitative and quantitative analysis in a mutual understanding oriented to test literature based hypothesis with empirical based measurements of those hypothesis*

Figure 3 explains the main feature of this research design is the “perseverance and cohesiveness”, a different way to say reliability and accuracy. The research questionnaire intended to explore different types of micro loaning services, based on asking the entrepreneur about the type of credit they hold. Later data analysis categorized micro loaning by either Minimalist or Poor relief and run several statistical significance tests according to the grouping of all semantic, non-parametric based questions according to the grouping of those categories.

## EMPIRICAL RESULTS

Our first concern was to determine sample adequacy for every category, being Microcredit, Banking credit or no credit. The Barlet's sphericity test makes the comparison between every business category with that of the population to test weather or not there is a strong correlation between the sample matrix and the population by assessing its level of identity (Malhotra, 2008) The Kaiser Mayer Olkin (KMO) test for the four different categories show that Bank micro loaning has a sample adequacy value of 0.660, Minimalist 0.467, Bank loan 0.519 and no credit 7.00, All four categories reject the null hypothesis ( $p < 0.05$ ) of independence between the population and the sampled data. However (KMO) test, shows a value



below 0.5 on the Minimalist category which makes it unreliable to leave it as a separate category, therefore it was regrouped under the bank micro loaning one.

Cross tabulation provided statistical significance between credit categories and gender using the chi-square test being Phi (0.207) V Cramer (0.147) and  $p < 0.05$ , and so describing a clear tendency of women to engage in Micro loaning activities. By answering yes to the question ¿Would you increase your total microcredit approved amount to invest more in your business? They show a tendency to maintain longstanding relations with the bank. In order to bring the state of the art into prospective, questions belonging to every (WCA) element were summed to establish multiple comparisons by categories (Financing means vs WCA). Mean comparison ( $*0.05$ ) were established to observe differences in behavior between those with no credit and those using micro credit. Also differences in the affective and cognitive system between those with bank loan and no credit were observed. Factor analysis was performed based upon every business category to reduce the amount of data by grouping variables into factors that from the Marketing prospective can be viewed as market segments.

Figure 4: Factor Analysis Under Category Analysis

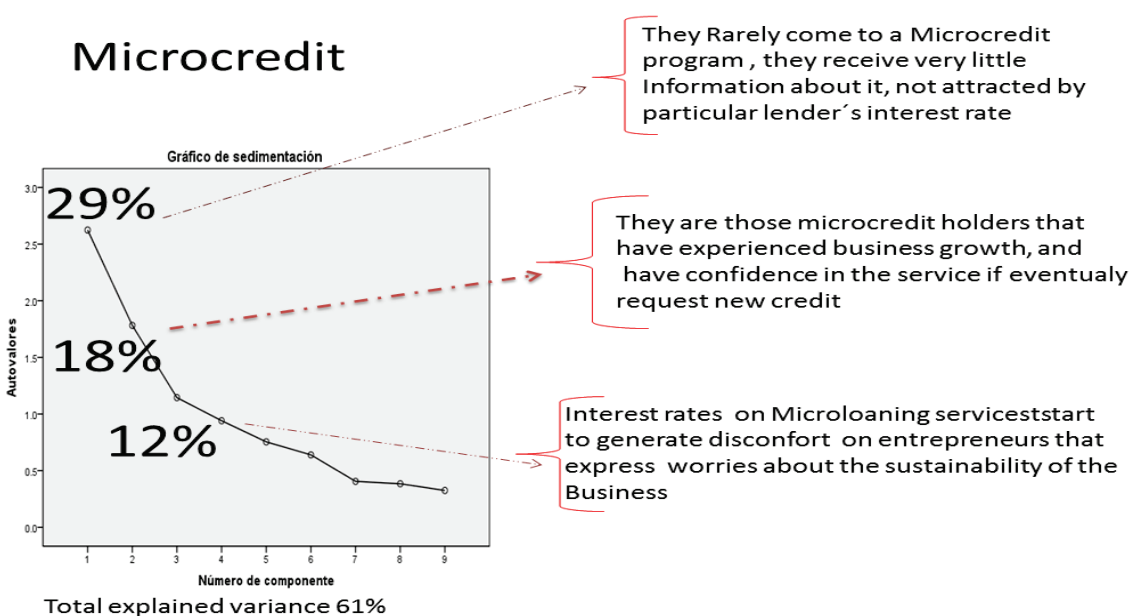
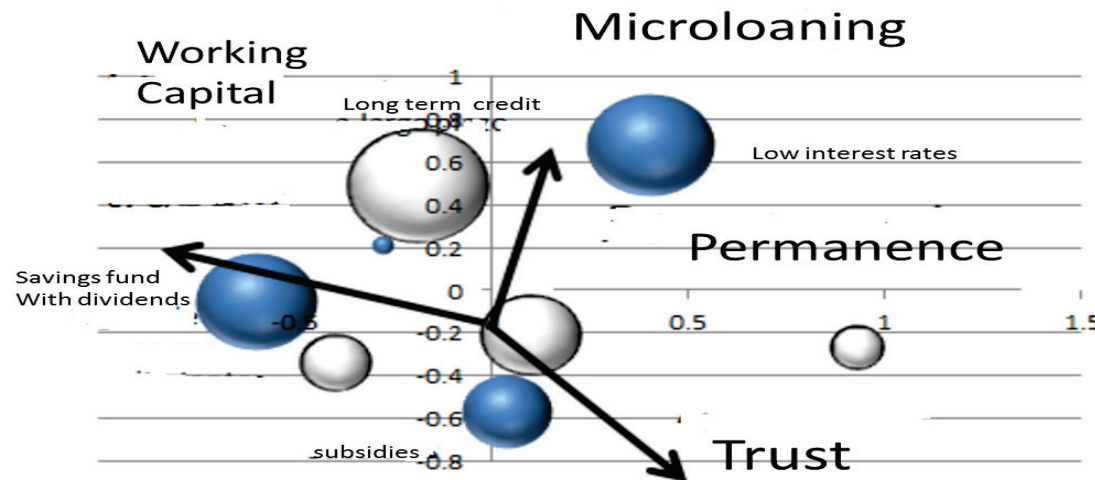


Figure 4, presents a data reduction analysis for the micro loaning category where 3 market segments appear to have importance. The largest segment (29%) provides a dominant logic for the micro loaning industry; entrepreneurs are talked into the service, they didn't know about it, they didn't want it, they engaged in the service due to sales work, but later on they find some benefit in the service, (18%) once they experience some working capital for the business, eventually maintain business relationships with the financial entity. Last, (12%) of the market find a heavy burden to bear in their business because of the interest rates charged on the service and eventually withdraw his or her account from the bank.



Figure 5: Multidimensional scaling for the Microcredit industry



Multidimensional scaling (MDS) is a set of statistical techniques often used in information visualization for exploring similarities or dissimilarities in data. MDS is a special case ordination. An MDS algorithm starts with matrix of item-item similarities, and then assigns a location to each item  $N$ -dimensional space, where  $N$  is specified a priori. For sufficiently small  $N$ , the resulting locations may be displayed in a graph 3-D visualization technique such as bubbles.

The use of multidimensional scaling in this project was based upon motivation. It was imperative to identify the latent variables underneath the variables that all combined provided the most intentional behavior to engage in a microcredit activity. A semantic scale table was presented to the interviewee on the following variables: Low interest rates, greater totals approved, Long term credit, fixed payments, Subsidies, savings fund with dividends, Insurances, fund transfers. Based on proximities on the data we defined the following latent variables to interpret the perceptual mapping on figure 5. Trust: It is a conduct based structure of energy generation and delivery in the entrepreneur's environment. Working Capital: It is the entrepreneur's capacity to carry out his or her activities with normality in the short term. This can be calculated from the assets that remain in relation to the short term debits. Permanence: It is the determination of the microbusiness man to react to changes in the environment to preserve and improve an offer in the market.

## CONCLUSIONS

Conclusions can be drawn from a set of alternative hypothesis generation, once null hypothesis have been rejected: Ha1: Minimalist category, in sample data is not present in the population. That means the entrepreneur does not perceive a great difference between an ordinary bank loan and Microcredit loaning. Ha2: Microcredit industry is more appealing to the female market. Single mothers in search of opportunities and low savings to begin hands on business ideas are a very likeable segment for the micro loaning in Colombia. Ha3: The non-banking loaning industry has a very bad reputation, and the entrepreneur wants to stay away from that; to the point it becomes a motivator to engage in Microcredit activities. 45% of the sampled data shows no banking activity, which provides room for further market penetration. As far as (WCA) Ha4: Lowering interest rates could be an effective artificial stimuli to begin a credit processing activity tailored to recapitalize existing projects Ha5: Those entrepreneurs marginal to the banking industry may feel attracted to open bank accounts based on the dislike of private money loaners and motivated by low interest rates in the banking industry. Ha6: Entrepreneurs show no personal initiative to research microfinancing options but when prompted shows acceptance to engage in Microloaning activities. Factor analysis portrays a natural adoption curve of the microfinance industry.



The early majority was evangelized about the product, then those who experienced the benefit of microcredit want to keep the service and eventually increase their total amount loaned but the late majority experience the burden of debit accounts based on interest rates and eventually talks his or her way out of the program. The multidimensional scaling combined with factor analysis is very useful to interpret underlying variables to foresee future behaviors. Also by interpreting the dimensions on figure 5 we not only see the current perceptual mapping with the blue bubbles but we can also graph the negative or the opposite to the actual perception with the white bubbles. So opportunities for positioning new concepts or services can be observed, for the micro entrepreneurs we can see a great opportunity to develop a service that can be kept on a long standing basis to provide just enough working capital that helps maintain the business and develop long term relationships with the financial industry.

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# ECONOMIC GOALS RANKING APPROACH IN COMPARATIVE ANALYSIS OF ECONOMIC SYSTEMS

Alexander Katkov, Johnson & Wales University

## ABSTRACT

*Three main economic systems that have coexisted during last 100 years: pure market, pure command, and mixed economies, have the same mission: to satisfy unlimited human needs and wants using the set of limited economic resources. Each of them is pursuing the same major economic goals: economic efficiency, economic growth, economic stability, economic equality and economic self-sufficiency. But these systems are very different. One reason why they are different, as I think, is the difference in the priorities and ranking order of these five major economic goals. This ranking order is different for every system. As the result, each system has established the different economic structure and has determined the different role for the government, and has used the different strategy for the functioning and the economic development. In this paper I will compare the correlation of the perceived priorities in the economic goals ranking orders of selected countries of the world: USA, China, Russia and Costa Rica, with ranking orders of so called “pure” market, “pure” command, and “ideal” mixed economies using the Kendall rank correlation coefficient as the instrument of the measurement of correlation between “ideal” orders and perceived real orders of economic goals.*

**JEL:** P5, P51, C40

**KEYWORDS:** Economic Systems, Comparative Analysis, Ranking Approach

## INTRODUCTION

Each economic system has the same mission: to satisfy peoples' unlimited needs and wants using limited economic resources. But there are important differences between all of them in systems' structures determined by the difference in the property rights, and in methods of organization of processes of manufacturing and distribution of products and services among people. As I discussed in my earlier publication (Katkov, 2012) the identity of economic systems' missions defines the identity of the list of major economic goals. But priorities of those goals realization would be different for every economic system. As result, each system will design and use the different strategy for the functioning and the development. So, if we would be able to find the tool that will allow us to compare the ranking orders of those economic goals for every economic system we would be able to establish the “ideal” ranking orders to each one of them. Using those “ideal” orders as “standards” we would be able to find the correlation of the recent goals ranking order for any country with those standards and to make some conclusions about this country developmental strategy.

## METHODOLOGY

Every country has its own order in the prioritization of economic goals. We can measure the differences between the “ideal” order and the particular order as it build on the basis of the observation of the economic policies of this country. To measure those differences we can use the idea of ranking correlation. The ranking correlation approach has been developed by the British mathematician Maurice Kendall. We can take the determined order of economic goals for the given country and compare it with the “ideal” order. The received coefficient of correlation can be closer to the “ideal” ranking order of the pure market or pure command economy. The hypothesis used in this case was very simple: than closer



Kendall tau ranks correlation coefficient value to the market economy's economic goals ranking order than more market and freedom of choice options left for the private sector. But if the correlation coefficient value is closer to the command economy's economic goals ranking order than this economy has a very substantial government's involvement into economic matters. (Katkov, 2012) According to Herve Abdi (2007) when we are comparing two ordered sets we should look at the number of different pairs between two sets which allow us to get something which is called the "symmetric difference distance" between two sets.

$$\tau = 1 - \frac{2 \times [d_{\Delta}(\mathcal{P}_1, \mathcal{P}_2)]}{N(N-1)}$$

Where the symmetric difference distance between two sets of ordered pairs  $\mathcal{P}_1$  and  $\mathcal{P}_2$  is presented as  $d_{\Delta}(\mathcal{P}_1, \mathcal{P}_2)$ .  $N$  is number of ranked objects (goals), in our case  $N = 4$ . Kendall coefficient can have values between -1 and +1:  $-1 \leq \tau \leq +1$  where -1 is the largest possible distance and +1 is the smallest one. The Kendall coefficient  $\tau$  can be interpreted as the difference between the probability to have goals in the same order and the probability that they are in the different order:

$$\tau = P(\text{same}) - P(\text{different}).$$

We used the Kendall tau rank correlation coefficient between two ordered sets for selected leading economies: USA, China, Germany, Japan and Russia. The result of that analysis was published in 2012 (Katkov, 2012). Recently we came to the conclusion that selected list of major economic goals needed to be expanded. The obvious choice of the first additional goal is the goal that also is common for every economic system: the goal of the economic self-sustainability.

The goal of economic self-sustainability became the one of the leading economic goals for any country now when the problem of resources scarcity has been grown almost exponentially as the result of the population growth during the XX century from 1.65 billion people in 1900 to 7.1 billion now. The ability of each country to use own resources in the most efficient way and develop new technologies that will allow to increase the usage of renewable resources should be considered among the most important priorities of every country. The self-sustainability is the key of the future growth and also it is the factor of political stability and peace because the dependence of imported resources makes countries economically vulnerable and forces them to use the large share of their resource endowment on the development of the military sector and the military expeditions growing to wars.

The above mentioned order of goals ranking for all three main economic systems with the addition of the economic goal of self-sustainability will change. We understand that other economists can have different opinion both about the goals lists and about their "ideal" ranking and accept that. The purpose of this publication is to get some feedback from colleagues to see the future perspectives of presented approach. The new modified economic goals ranking orders for three economic systems are following: Pure market economy's goals ranking order is: *efficiency, growth, stability, equality, self-sustainability*. We placed the goal of sustainability to the last position because in XIX century most developed economy have expanded their resource bases either by acquiring neighboring territories (USA, Russia), or by taking the political and economic control over less developed countries converting them into colonies (Britain, France). The resource basis through this expansion will grow and the goal of the self-sustainability would be accomplished as the consequent effect of the economic expansion into new territories.

Pure command economy' goal ranking order would be different: *equality, stability, growth, self-sustainability, efficiency*. As we see, the goal of the self-sustainability has the low priority for this system



also. Soviet Union had probably the largest natural resources base in the world and had the third largest population after China and India. Because of the low standard of living the level of consumption could be satisfied by mostly local resources. Mixed economy's "ideal" ranking order of economic goals is the most debatable. One of the possible reasons would be in the permanent changes in the global economic environment that would affect the process of the prioritization of economic goals.

For example, during the phase of economic expansion the goal of economic stability should take the leading position because of the inflation that traditionally will be the consequence of the economic growth. At the same time during the recession phase the goal of economic growth should become the leading one. The suggested "ideal" order for the abstract mixed economy could be the following:

*efficiency, self-sustainability, equality, stability, growth*: The next step would be the development of economic goals ranking orders for selected countries. Our choice of countries for this paper is following: USA, China, Russia, and Costa Rica. To get the economic goals ranking orders for each country we should collect experts' opinions. After those opinions would be analyzed and summarized we can build these orders on the basis of the generalizations of those opinions. Because in our case we are discussing not the perfection of the ranking orders but the application of the ranking method we can build rankings orders based upon our own understanding of economic situation in each selected country.

USA: *stability, growth, efficiency, self-sustainability, equality*

China: *growth, stability, efficiency, equality, self-sustainability*

Russia: *stability, efficiency, self-sustainability, equality, growth*

Costa Rica: *self-sustainability, stability, efficiency, equality, growth*

Now we can find Kendall tau rank correlation coefficients for each country using the consequently as standards economic goals ranking orders for the pure market, the pure command, and the mixed economies. Let assign the following ranks to five main economic goals based upon our understanding their importance to the modern mixed economy: Efficiency – 1, Self-Sustainability – 2, Equality – 3, Stability – 4, Growth – 5. In this case the economic goals order for the mixed economy would be: [Efficiency, Self-Sustainability, Equality, Stability, Growth] with the ranking:  $\mathcal{R}_1 = [1, 2, 3, 4, 5]$ .

Respectfully the economic goals order the pure market economy would be: [Efficiency, Growth, Stability, Equality, Self-Sustainability] with the following ranking:  $\mathcal{R}_2 = [1, 5, 4, 3, 2]$ .

The economic goals order the pure command economy will look like: [Equality, Stability, Growth, Self-Sustainability, Efficiency] with the following ranking:  $\mathcal{R}_3 = [3, 4, 5, 2, 1]$ . When we are comparing two ordered sets we should look at the number of different pairs between two sets. It will allow us to get something which is called the "symmetric difference distance" between two sets.

$$\tau = 1 - \frac{2 \times [d_{\Delta}(\mathcal{P}_1, \mathcal{P}_2)]}{N(N-1)}$$

Where the symmetric difference distance between two sets of ordered pairs  $\mathcal{P}_1$  and  $\mathcal{P}_2$  is presented as  $d_{\Delta}(\mathcal{P}_1, \mathcal{P}_2)$ .  $N$  is number of ranked objects (goals), in our case  $N = 4$ . Kendall coefficient can have values between -1 and +1:  $-1 \leq \tau \leq +1$  where -1 is the largest possible distance and +1 is the smallest one. Knowing this coefficient we can conclude how close the particular country recent economic policy to the declared list of economic goals outlined by the new leader or the new government after he/she/it were elected and declared the own economic policy priorities. Those priorities can be ranked and this "ideal" declared rank order could be compared with the factual results of the prioritization of economic goals' realization after one, two and etc. years of the leader or the government administration. We also can use



this approach to illustrate the differences in economic goals priorities when discussing the different economic systems in the general Macroeconomics course or in special course on comparative economic systems. Each country traditionally formulates major economic goals and establishes the rank of their priorities. This rank can be compared with ranks that could be established for the particular standard that we are calling “the pure market”, “the pure command” and “the ideal mixed” economies. The results of this comparison are shown below.

## RESULTS AND DISCUSSION

Table 1 Represents results of the computation of Kendall tau rank correlation coefficients for four countries: USA, China, Russia and Costa Rica.

Table 1: Kendall Coefficients of Rank Correlation of Economic Goals for Selected Countries

System/Country	USA	China	Russia	Costa Rica
Mixed Economy	-0.2	-0.6	0.4	0.4
Pure Market	0.2	0.6	0.4	0
Pure Command	-0.4	0	-0.2	-0.2

The interpretation of those coefficients is the separate task which is outside of this paper goal. But we can offer in this paper some very general conclusions that we can be made after the comparative analysis of coefficients for four selected countries. The table below that includes all coefficients shows that Russia and especially China are closer to the pure market economy than the USA and Costa Rica. It can be explained by the drastic structural changes in the Russian and Chinese economies during the last 25-30 years when both countries tried to build market economies as soon as possible. At the same time Chinese economy is a little closer to the former command approach than Russia because of the greater control of the national economy in the capital goods sector by the Chinese government. At the same time the Chinese economy shows the lowest correlation with “ideal” mixed economy because of the very high level of the dependence of the Chinese economic growth from the exported raw materials.

As the result of that the goal of self-sustainability which supposed to have one of the highest ranks for the modern “ideal” mixed economy from our point of view has the lowest priority for China now, so the Kendall tau coefficient of rank correlation shows the largest distance with the ideal order that could be interpreted as the largest difference with “idea” mixed economy. The great dependence of the U.S. economy from the imported energy resources also pushed the goal of the self-sufficiency for that country to the end of the goals priorities ranking and as the result the coefficient of rank correlation of economic goals with the “ideal” mixed economy is also negative.

## CONCLUSISON

The introduced in this paper approach of the comparative analysis of different economic systems and selected countries based upon the rank correlation of their economic goals can open from our point of view the discussion about the ability to compare directions of the economic development of any specific country with the declared directions of that development. We understand that the method itself could be improved, that orders of economic goals ranks should be built upon the opinions of experts' pools. We are looking for the constructive criticism that can stimulate the future improvement of that method and its possible expansion.

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## BIOGRAPHY

Alexander Katkov is Professor of Economics at the John Hazen White School of Arts and Sciences of Johnson & Wales University. His research appears in journals such as *Journal of Applied Business and Economics (USA)*, *Journal of Business and Behavioral Sciences (USA)*, *Asian Journal of Social Sciences and Humanities (Japan)*, *Journal of Economic Sciences (Russia)*. He can be reached at Johnson & Wales University, 8 Abbott Park Place, Providence, Rhode Island 02903, USA, [akatkov@jwu.edu](mailto:akatkov@jwu.edu).



# EVOLUTION OF THE CONCEPT AND DEFINITION OF CORPORATE SOCIAL RESPONSIBILITY

Firuza S Madrakhimova, UONA

## ABSTRACT

*There is an impressive history associated with the evolution of the concept and definition of corporate social responsibility (CSR). In this article, the author traces the evolution of CSR beginning construction in 1950, which marks the modern era of CSR. Definitions expanded in the 1960s and spread in the 1970s. In 1980, there were fewer new definitions, more empirical research, and alternative themes began to mature. These alternative themes included corporate social performance (CSP), stakeholder theory, and the theory of business ethics. In the 1990s, CSR continues to serve as the basic design, but inferior or turns into alternative thematic framework.*

**KEYWORDS:** conceptual development, corporate social responsibility, history, organizational behavior, Society

## INTRODUCTIONS

*Article type:* Literature review. The concept of corporate social responsibility (CSR) has a long history associated with how this affects the behavior of organizations. In order to understand the impact of CSR on the organization of behavior, therefore, it is necessary to understand its development. Subsequently, the aim of this paper is to trace the evolution of concepts of CSR. Design / methodology / approach - paper review the literature and take a chronological structure organized by time basis. The results showed that CSR research constantly changed in the last 60 years. Findings - In 1950, the main focus was on the responsibility of business to society, and to do good for society. In the 1960s, key events, people and ideas have played an important role in characterizing the social changes ushered in during this decade. In the 1970s, business leaders on traditional management functions in matters of corporate social responsibility, while in 1980, the business and social interests of the company came closer and become more responsive to their members. In the 1990s, the idea of CSR has become almost universally accepted, CSR also has been associated with the strategy literature, and finally, in the 2000s, CSR has finally become an important strategic issue.

*Research limitations / implications:* The focus of this work on the study, which caused much of the original discourse on this issue, as it is difficult to cover all of the existing literature. In addition, the analysis of the conceptual evolution of CSR began with Bowen, although earlier references can be found. Originality / value - This paper provides information about conceptual evolution of CSR, as it moves to discuss the progress of CSR in the course of time, which attracted the attention of many researchers, and finally, it makes recommendations for further research.

## LITERATURE REVIEW

Starting from the 1950s in the world of scientific and business literature, especially the U.S., the problems of business and society is dedicated to many informative research materials, which offers concepts that can be associated with corporate social responsibility. Among them were the most popular ones that are tied to the definitions: the actual "corporate social responsibility", "Corporate Social Performance," "corporate social integrity." Consistently evolving, these concepts just replaced each other as accumulated the previous achievements. In the 1980s this series continued the concept of "business ethics", "corporate philanthropy", "corporate social policy", "and management of stakeholders." At the beginning of the XXI



century theories of "sustainable development", "corporate citizenship", "corporate sustainability", "corporate reputation" and "socially responsible investment", "Corporate Social Reporting", and others came along. [1] Obviously, the approach to such complex design by random selection of a concept fraught with not only theoretical fragmentation, but also making the most problems in the subject of political speculation imposed on business, separated from the process of its own development. Therefore approach of A. Kerolla - one of the world's leading experts in the field of business and society seems quite reasonable, because he combined a link to all above mentioned set of concepts to the development of the theory of corporate social responsibility as "core "main alternative concepts or transforming them.

[2] It appears that this approach allows to translate the issue of the common arguments about the role of business in social development to the analysis of a particular business enterprise, strictly speaking, is not necessarily related to the corporate sector. The first attempts to study of the issues of corporate social responsibility have taken place at the beginning of XX century. Hence, the beginning of a systematic scientific analysis was initiated in the first scientific paper by Bowen's "Social Responsibility of a businessman," published in 1953. [3] In this monograph were defined framework conditions and directions for further discussion on this topic. K. Davis first substantiated that the issue of social responsibility should be considered in the management context. He emphasized that this responsibility is related to the "business decisions and actions that are undertaken for reasons at least partly outside the scope of direct economic or technical interest companies", and "some socially responsible business decisions can be in the long-term, complex process of analysis are explained as a good time for the company long-term economic effect ". [4] In a paper published in 1975, C.

Davis and R. Blomström defined orientation of CSR as "the responsibility of decision-makers, to take actions that will not only meet their own interests, but also to the protection and enhancement of public wealth "[5]. Problem of the content was updated CSR J. McGuire, who pointed out that "the corporation has not only economic and legal obligations, but is also a certain social responsibility that goes beyond them" [6]. C. Networks, in turn, elaborated the content of CSR, stating that it "assumes elimination of corporate behavior to the level corresponding to the prevailing social norms, values and expectations" [7]. Based on the approaches J. McGuire and C. Network and trying to reconcile economic and social responsibility, A. Keroll proposed interpretation of CSR, means "the relevant economic, legal, ethical and discretionary expectations of the Society of the organization during this period". [8] That approach A. Kerolla, later embodied in the model of detailed, most prevalent, was largely determine the scope of current research in the field of CSR. CSR, in terms of A. Carroll, are public expectations for a particular organization in four different areas: economic, legal, ethical, philanthropic.

CSR model initially seemed to them like a pyramid, the base of which is economic responsibility. Economic responsibility for Carroll is a basic duty of the organization to carry out its functions in the market for the provision of services / products to society and profit. Legal responsibility is the need for the organization to exist in law and the legal field. Ethical responsibility implies the need to correlate the actions of firms with moral norms specific to a particular cultural environment. Philanthropic responsibility, per Carol is the highest point of the pyramid and the need to participate in social programs. [9]. Of course, the interpretation of CSR as a "pyramid" by itself does not eliminate all the issues related to social responsibility, but also allows them to organize. Subsequently, with the support of Pyramid, Carroll M. Schwartz transformed into three model of CSR. Where as the major types of responsibility were identified economic, legal and ethical. Ideally, any organization must combine all three areas, and the real level of CSR is a particular firm depends on variations of these combinations [10].

A more complete analysis of the formation and development of similar concepts, as well as attempts to systematize them are in the works of Carroll, J. M. van Marreviyka Windsor, R. Steuer, etc. In particular, A. Carroll, aware of the complexity and inconsistency of the genesis of the concept of social responsibility, set out to trace only the basic terminology changes over decades. So, 50 years of the last



century, they have been identified as the beginning of the modern era of social responsibility, the 60th - a period of deepening meaningful definitions of CSR, the 70th - the spread of a variety of definitions of CSR; 80 years have been a period characterized by decreasing the number of definitions, the growth of research and development of alternative existing. In this context interesting was the concept of corporate social responsibility, proposed by K. Davis. Analyzing works of many corporations, K. Davis and other researchers have found that social responsibility contributes to the development and increase the value of companies and, conversely, avoiding social responsibility reduces economic opportunities enterprises.

This will confirm that in the long run, those who do not use the available power in a direction that society considers responsible, has steadily lost this power. Early 90-ies of the last century has demonstrated the preservation of the concept of corporate social responsibility as "core" to the gradual transformation into alternative thematic framework. The above interpretation, reflecting the general logic of the concept of CSR, of course, do not exhaust the variety of approaches to the content of corporate social responsibility, considered in the management of world literature. All existing approaches X Johnson presented a continuum levels. [11] At one extreme are authors who say that the purpose of business is to increase profits or increase value for its shareholders, and the task of improving the public welfare as a whole should be addressed primarily by the government, non-profit and religious institutions.

The position of the school is most clearly represented in the classic article of Nobel laureate Milton Friedman, "Social responsibility of business is to increase its profits". [12] Milton Friedman, in particular, stresses that the company should focus on maximizing profits for shareholders, and managers who practice "social responsibility", in fact "stolen money from the owners" and invade the area, which lies outside their professional competence, at the other extreme - the authors who believe that the business has numerous social, civic and moral obligation towards the growth of the general welfare in a broad social contract. Thus representatives of each of the areas of use are equally normative argumentation (business, based on its nature, must, or, conversely, should not bear the "broad" social responsibility), instrumental reasoning ("narrow" or, alternatively, a "wide" social responsibility for the benefit of business) or a mixture of the argument. D. Windsor, generally agreeing with the theoretical definition of the "core", citing "economic concept of responsibility", "global corporate citizenship" and "stakeholder management" as the alternative. [13] M. van Marreviyk, Kotler, L. Nancy drew attention to the need for harmonization of corporate social responsibility "corporate sustainability". [14] R. Steuer, M. Langer, A. Conrad and A. Martinuzzi proposed a model that links the theoretical "core" of the concepts of "sustainable development", "corporate sustainability", "management of relationships with stakeholders". [15] According to the logic of the actors, the study of the genesis of the basic concept is possible in a broader context that includes alternative approaches, and thus allows us to consider it as a kind of "umbrella" concept (see Table 1).

It is important to note that the main promoter of the ideas of corporate social responsibility is the United Nations. Quite natural in this context is of course the draft agreement to comply with the World leading international corporations social responsibility. The project was hailed by UN Secretary General Kofi Annan at the World Economic Forum in Davos, December 31, 1999 It includes the following principles of corporate social responsibility.

Human rights. Commercial organizations should support and respect internationally recognized human rights, and not to be associated with human rights violations. Standards of work. Businesses must recognize the right of workers to form associations and bargain collectively, and to adhere to the following principles: the abolition of all forms of forced labor, the actual elimination of child labor, the abolition of all forms of discrimination in employment and vocational training. Ecology. The business community should be: to carry out preventive measures to avoid environmental problems, to carry out steps to a more responsible attitude to the environment, to promote the development and diffusion of technologies that reduce the negative impact on the environment.



Table 1: the Genesis of the Concept of Corporate Social Responsibility

The name of the concept	Authors	Basics
Corporate social responsibility	Bowen, 1953 Davis, 1960 Networks, 1975 Carroll, 1979	Ordered content of CSR, systematic level of normative
Corporate social responsiveness	Ackerman, 1973 Preston, Post, 1975 Frederick, 1978 Carroll, 1979	Corporate social susceptibility The capabilities of corporations to take social action
Corporate social performance	1975 Carroll, 1979 Vatika, Korhogo, 1985 Wood, 1991	A model of corporate social performance
Corporate social performance Management (concept) stakeholders	Freeman, 1984 Clarkson, 1985 Donaldson, Preston, 1995 Post, Preston and Sachs, 2002	Give a new definition of the corporation disclosed its relationship with stakeholders
Corporate Citizenship	Longsdon Wood, 2002	A model formed of corporations in relation to its stakeholders
Corporate Sustainability	Van Marreviyk, 2003 Steuer, 2005	The relation between social responsibility and corporate social problems of stability with agency problems

Anti-corruption. The business community should work against corruption in all existing forms, including bribery and extortion. Legal responsibilities. Legal responsibility should be aimed at improving the enforcement of the legal framework of the territory in which the company markets. Planetary (global) responsibility. Planetary responsibility implies voluntary compliance with international standards of social responsibility. Environmental Responsibility. Environmental responsibility is aimed at the formation of such social responsibility standards that combine harmonious relationship demands of consumers and society with the rational use of natural resources and competitive ways of business, effective management of the environment and public health from the production of environmentally friendly products, etc. Cultural and ethical responsibility. Cultural and ethical responsibilities of business requires not only compliance with the relevant territory the cultural and ethical traditions, but also the non-action that runs counter to existing norms of morality (the economic interests of corrupt lobbying practices, the use of double standards to employees or other stakeholders regardless of activity or the country, etc.). Philanthropic responsibility. Philanthropic responsibility should be directed to the support and development of the society and of the individual marginal groups through voluntary participation in social programs, including through social investment.

Even a cursory examination of foreign materials on CSR tends to suggest that now is an evolution and change of paradigm structure and development of business from shareholders - for a broad coalition of stakeholders. CSR is treated as a kind of self-regulation of business, integrated in the business model focus on the interests of stakeholders begins to adjust behaviors business. In this new paradigm can be seen a few blocks, we have just outlined. Bookmark ideology CSR architecture business model is manifested in the formation of a new understanding of "value" in the notions of "ethical production" and "ethical consumption", to participate in the business of CSR programs in the social networks of CSR, in constant collaboration with NGOs and other stakeholders, such as the licensing of the new parameters of the products and the business standards of CSR international NGOs, finally, there are strategic areas such as responsible investing. New parameters of corporate governance include new approaches to personnel management and human capital, stakeholder engagement, the emergence of concepts such as accountable governance, strategic cooperation in the management, along with the long-known organizational development appears organizational accountability, a new type of employees - managers of ethics (by the way already united internationally to his NGO - Association of Managers of the Ethics and Compliance), and finally, there are new areas: certification, verification of standards of CSR, and so on.

New options include marketing differentiation branding with new criteria and new interpretations of cost competitiveness in the field of climate impact (annually published a comparative analysis on the effect of



competition on the climate), the competitiveness of companies in the field compared to create "green" jobs, reduce hydrocarbon consumption and emissions CO in the atmosphere, "ethical consumerism" generates product certification and even certification companies that manufacture products for compliance with the principles and values of CSR. In corporate governance, the requirements for transparency and disclosure are new areas captured in new concepts and terms: social and environmental reporting, CSR reporting, an account of sustainability and so on.

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### **BIOGRAPHY**

Firuza S Madrakhimova, DBA student at UONA 25471 Potomac Twain Terrace Chantilly, VA 20152  
571-230-4281 feruza.madrakhimova@gmail.com



# TOOL FOR ASSESSING CORPORATE SOCIAL RESPONSIBILITY

Firuz S Madrakhimova, UONA

## ABSTRACT

*Social reporting is seen as a tool to assess the social responsibility of Russian business. Analyzed the current state of non-financial reporting. Grouped key indicators necessary for the social report, provide an overview of the total contribution of socially responsible companies in the development of the country, to assess the value and effectiveness of social ties with external stakeholders, and identify key criteria to assess the overall level of CSR in the country.*

**KEYWORDS:** corporate Social Responsibility, Corporate Social Responsibility Report, Non-Financial Reporting, Social Responsibility, Stakeholders, Sustainable Development

## INTRODUCTION

The concept of sustainable development is reflected in the national strategies of many countries, including Russia. Sustainable development - is a form of society in which the needs of the present generation are met without compromising the potential to have the same benefits in the future. Sustainable development requires a systematic approach to the interaction of economic, social and ecological processes in the country, leading to the gradual socialization of the economy. [1] Therefore, the vector of modern business development should be oriented towards social partnership, ie the company's motion to achieve their purposes, and not contradicting the global trend towards sustainability and, if possible, as assisting with public interest objectives. Consequently, the Corporate Social Responsibility (CSR) can be seen as a form of organizational behavior, which reflects the contribution of business to sustainable development.

The process of socialization of the economy is the reason that many Russian companies, particularly large, not only became actively involved in social activities, but have already started to fix it in the form of corporate social reporting. [2] The increase in the number of Russian companies providing social reporting, further stimulated by strengthening their ties with foreign counterparts who have social accountability is an everyday practice. Thus, Russia is expanding the use of a civilized social activity assessment tool companies. The broad understanding of corporate social (non-financial) report - a public document, by which the company shall inform all stakeholders (shareholders, employees, governments, partners and the public) about how the company implements its objectives laid down in the Strategic Plan, for economic sustainability, social and economic well-being in society and environmental sustainability. Thus, the social report allows companies not only to provide full information on their priority social programs, but also to bring it to the attention of a wide range of interested parties in the company, so it is a communication tool for social responsibility.

Today there's no single approach to defining social accountability and its principles do not, but there are a number of authoritative techniques examination of which can make a very balanced view on the issue. Thus, the World Business Council (WBCSD) on Sustainable Development calls social reporting voluntary presentation of information on the social, economic and environmental performance over a certain period of the company, standardized according to one of the systems of indicators and provided publicly available to all interested parties. The concept of "Corporate Social Reporting" - mostly Russian term. In international practice, the other is used - corporate sustainability reporting (literally - "corporate reporting in the field of sustainable development"). The concept and format of reporting, its ideology and prospects are closely linked to the concept implemented corporate social responsibility (CSR).



CSR origins date back to the trade union movement, which originated in the XIX century in the U.S. and Europe and had the strong political connotations. In the XX century the CSR agenda has been the stability of production, which threatened to strike movement, and stability of business needing serene picture of its future relationship with the community. For some time the idea of social responsibility opposed ideology of classical liberalism. However, the development of the information age dramatically increased the value of intangible assets. As a result of Milton Friedman's famous thesis that "the only responsibility of business - it is making a profit," conceptually transformed.

Today, according to the classical definition of the European Commission, corporate social responsibility is a concept that reflects the company's voluntary decision to participate in the improvement of society and the environment. This movement towards the business community, of course, is valuable in that it is expression of good will. However, some countries have made corporate social responsibility and accountability in the public and highly effective instrument of public policy. The relevant legislation already exists in Denmark, Sweden, Norway, Holland, France, Great Britain, the Government of Canada is working in this direction.

In many countries, the government's position to stimulate and support the process of reporting to a large extent determines its cycle and content. State law may encourage reporting, rigidly defining its terms, or leave the whole process of social reporting at the Company's discretion and be limited to recommendations. At the reporting cycle is also influenced by information capabilities of each organization. In Russia, most corporations tries their hand, releasing the first report on the results of several years of activity - from two (the most common option) to five. Further period of decline, and the company starts to yearly to social reporting. This trend is characteristic of international practice. The annual reporting cycle is the most optimal in terms of flexibility policy of engagement with stakeholders. Social reporting allows you to: provide a comprehensive public economic, environmental and social performance of companies, producing in these three areas, to conduct a dialogue with all stakeholders, identify their estimates and expectations, to prevent possible charges, get a competitive advantage, build trust of employees, shareholder, partners, customers, local communities, government agencies, the media, create a basis for the development strategy of the company. [3]

Today's business world has increased requirements for transparency of business, the notion of responsibility and accountability to the public. Many companies have realized that more successfully conduct business, functioning only in the isolated areas, they simply can't. For the development of openness to stakeholders and key partners was established area of social accountability. The first non-financial reports, according to foreign experts, have been made by European companies in the 70's. Over the past 30 years the number of non-financial reports in different industries and countries has increased significantly. According to a recent study audit firm KPMG, in 2005, of the 250 largest corporations in the world, more than half (52%) were presented to society and its social reports. In Russia, the beginning of the active phase of the non-financial reporting refers to 2000-2001. The indicators are much more modest: in 2002, only 2 companies presented its social reporting, in 2003 - 5, 2005 - 22, and at the end of 2008 - 66 companies, among which "Gazprom", Lukoil, Shell, TNK -BP, RAO "UES of Russia", "Sibneft", "Rusal", "Norilsk Nickel", etc. to production companies gradually began to join and financial institutions: a pioneer in the preparation of corporate social reporting format GRI G3 in the Russian market has become FC "URALSIB". [4]. This indicates a gradual understanding of the business that the social report is an important element of the corporate non-financial risk management and increase efficiency and competitiveness.

First principles for social reports were developed in the West. Investment funds the U.S. and UK in the 80's, when forming their portfolios began to consider the level of social responsibility of issuers of securities. There are stocks to invest in socially oriented organizations. Most often mentioned in Russian practice four international standards: Account Ability AA 1000; GRI (Global Reporting Initiative); ISO 14000 (International Standards Organization); SA 8000, designed by Social Accountability International.



These metrics and associated today with the concept of "international standards of corporate social responsibility." Meanwhile, there is a large number of alternatives: less known in Russia, but is actively developing a comprehensive approach to dealing with performance indicators (such as the balanced scorecard business evaluation of Balanced Scorecard Institute), initiatives based on the sectorial approach (the principles of sustainable business practices for companies agro IFOAM), the national initiative to create a balanced system of non-financial reporting.

The world-famous design institute Account Ability - standard AA 1000 - appeared as a national initiative of Great Britain. Similar popularity similar project of the Canadian Institute (CICA) and released its guidance on the analysis and discussion of management (Management Discussion and Analysis guidance, or MD & A). All of the above system of standards, in principle, move to a mutual agreement with the subsequent unification. Be interpenetration of knowledge and practice in this area. It is this development of the relations of the two developers are already showing leadership now standard - AA 1000 and Guidelines GRI (the next generation of economic indicators GRI developed with the participation of senior analyst Account Ability). This trend is typical of industry initiatives. Folding system is such that the most open standards tend to generalize a highly specialized, integrating them into its performance. For example, GRI produces industry-specific applications, which are the quintessence of the leaders reporting initiatives in each industry. This gives the opportunity to get acquainted with the experience of companies that have used in their reporting standards, limited by industry or geography.

Last year, the Russian Union of Industrialists and Entrepreneurs (RSPP), a National Register of corporate non-financial reports, most of which are prepared in accordance with the guidance of GRI. But it is important not only to make a report, but to bring it to all stakeholders. Often the effect expected by the business with the information available, not met expectations. Is directly associated with the perception of the information provided by various stakeholder groups. Most often such a situation arises either as a result of what information channels used by, for some groups of stakeholders are irrelevant, or because of the low level of confidence in any channel of information. In addition to shareholder and government users of social reporting are:

*The investment community, which includes not only the investors and investment funds, and credit rating agencies, stock exchanges, investment banks, and a wide range of investment analysts and experts; Employees, labor organizations;*

### Consumers

*Self-regulatory organization included in the "area" of the company: the association of employers, unions and business associations and employers, professional associations (such as the Union of Insurers), consumer associations, etc.;*

*Other stakeholders (actors, who themselves have an impact on the company, and those who are subject to significant influence on her part), such as environmental organizations, local governments, suppliers and contractors, etc.;*

International organizations, establishing various ethical and other business practices or addressing the convergence of such standards in different countries. The main channels of information about the contribution of business to society are the press releases to the media, corporate web sites, presentations and public speaking executives, corporate publishing company, specialized websites. All of the above information sources can be used as tools to assess the CSR, but the most important are the social reports, available on the corporate web site and published in the form of brochures and booklets.

Thus, the information stored in the corporate social report, and it is accessible to all interested parties



(stakeholders), is not only one of the criteria for a comprehensive assessment of CSR, but also an indicator of its maturity. Please be aware that the content of social reporting companies varies depending on the priorities of each company in the social, economic and environmental spheres. However, the following areas are common to all company programs [5]:

staff development - estimated amount of funds allocated for training and development of staff, the provision of social benefits and bonuses, etc., protection of health and safety at work - is the amount of funds allocated by the labor protection and safety, medical service employees in the company, to support mothers and children and to maintain hygiene and ergonomic working conditions, etc.; socially responsible restructuring - is determined by the amount of funds allocated by the re-training of employees, promoting employment of redundant employees for severance pay, etc., environmental management and resource - indicators are the amount of funds allocated by the organization of environmentally friendly production, the construction of sewage treatment plants, reduction of environmental impacts and the like; development of the local community - the end point of allocated funds directed to programs and actions to support vulnerable people, children and young people, to support the housing and communal services and objects of cultural and historical significance to the sponsorship of local cultural, educational and sporting facilities and events, and to participate in charity events. Sound business practice - indicators are the amount of funds allocated by the training of business partners and other interested parties in the organization, conduct programs to promote small businesses to publish information about the organization to all interested parties in the organization.

In Russia, widespread in use have international standards of compilation, evaluation and verification of reporting, such as Account Ability 1000, Guide to Sustainable Development Reporting (GRI) and the International Standard for Assurance 3000 (ISAE 3000). The analysis of the information provided in Social Report, to evaluate the level of development of CSR in the country on the following criteria: the essential understanding of CSR (the Russian business understands social responsibility) in general and the particular implementation of the Russian concept of corporate social responsibility, transparency and reliability of the information provided; nature of the relationship and the form of interaction with all stakeholders, the total contribution of business to solve social problems of the society, the direction and orientation of social programs and projects of the company, and stimulating the expansion of CSR. Main results from the introduction of the preparation of non-financial corporations in the following statements:

*Improved ratings, particularly its corporate governance, which in turn helps to attract debt capital for the company;*

*To assist in building an international reputation and a successful IPO on Western stock exchanges, as well as involvement as shareholders of institutional investors (such as pension funds, mutual funds, etc.);*

*The ability to attract cheaper and "long" loans (for example, obtaining loans from banks, following "Equator Principles", is impossible without assessing the level of environmental responsibility);*

*Increasing investor interest in not only the company, but also directly to the management, which uses non-financial reporting has demonstrated the quality of their corporate governance, corporate sustainability, high non-financial risk management and the ability to communicate effectively with stakeholders;*

*Increase the degree of confidence in the company's relationships with stakeholders, which helps to prevent potential threats and conflicts with stakeholders. "*

One major focus of the organization on the development of social accountability is its evaluation and



verification of an external independent auditor. And audience provides the company with a guarantee of a third party that the information published in the report are true and reflect an objective picture of reality. The auditor also confirms that the results obtained in the course of preparing the report, will be introduced and used in the further practice social responsibility. Undoubtedly, any effort of rating companies on corporate reporting unaudited bring PR-response, but the potential of corporate social reporting much more. The strategic goal of the Russian leaders are not the corporate reporting dividends from PR-actions, and the transition to a balanced weighted indexing stability of companies and their social and economic potential. Audit ratings - only a step on the way to the ratings exchange.

They, having strong enough factual basis and reputational weight, able to implant the idea that the statements in the company should be informative and open. Organizations should be interested in reporting, to see it as a tool of investment policy and pledge of their own sustainable development and prosperity. It should be noted that in the world the key factor in the decision to implement the social reporting process is its impact on profits. Companies have long been convinced that if corporate social responsibility is given due attention, loyalty to the company and the company's products is markedly increased. Back in 1999, the U.S. Think Tank Conference Board led evidence that the companies that implement the concept of social responsibility, the return on investment of 9.8 percent higher than that of ignoring its competitors, with assets of more revenue by 3.55 percent, and profit - by 63.5 percent.

Indexing of intangible assets is already an integral part of transactions, the leading rating agencies impose its own set of services in the rankings of social responsibility. According to the Social Investment Fund, the U.S. decision to invest every eight dollar affects it is the level of social responsibility of the company. Russia has already embarked on the path of social responsibility, according to which it will go on and on. In this case the driving force is exactly statements as values, vision and goals of responsibility as an integral part of Russia in the traditions of philanthropy, is now lost. Thus, in the near future will be the formation and establishment of the most important components of CSR. Russian business has already shared the foreign colleagues of the need for a balanced and coherent social policy and training of social reporting as an effective tool for engaging with stakeholders and increase capitalization.

This means that Russian companies will explore and develop this tool. The bigger business than multilateral and diversified its impact on society, the more important the independent evaluation of the information provided in the statements. Necessary to think about the experience of foreign colleagues and to create centers of its effective application, it will support the overall positive trend in the first place to revive the values of CSR. Social reporting large company should be in accordance with the world standards and requires a mandatory independent audit, because her performance had a significant impact on the capitalization of the brand and are an indicator of the Company's appeal.

At the moment the system of training of social reporting while not common in Russia, not only owing to the small business interest in problems of reporting, but also because of the lack of experience of the unit and specialists. Professionals need to grow in this area, including through the development of targeted educational programs on CSR. Will greatly assist the process of formation and development of social responsibility in Russia endorsement and support by the state. This may require company locomotives, work out a methodology for CSR in the Russian practice.

## CONCLUSION

Most likely, in the next five years in Russia will not be legally binding provision enshrined companies corporate social reporting. The most important task for Russian business in the next five to ten years will be a qualitative study of international standards and turn them into an effective instrument of dialogue with the world. More remote possibility could be to introduce a national strategy for the implementation of corporate social responsibility and the development of a centralized national reporting standard in



Russia. But there is another important aspect of the implementation of social responsibility and the presentation of the results - this is the real possibility of working for the benefit of society and to contribute to the formation of values and the development of a civil state.

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## BIOGRAPHY

Firuz S Madrakhimova DBA student at UONA 25471 Potomac Twain Terrace Chantilly, VA 20152  
571-230-4281 [feruza.madrakhimova@gmail.com](mailto:feruza.madrakhimova@gmail.com)



# CORPORATE PHILANTHROPY

Firuz S Madrakhimova, DBA student at UONA

## ABSTRACT

Corporate philanthropy is the act of corporations donating a portion of their profits or resources to various non-profit organizations. The function of corporate giving can be handled directly by the corporation or through a company foundation. The most common resource that corporations donate is cash; however, corporations also donate the use of their corporate facilities; property (such as used computers, buildings or land); gifts of products, services and equipment; advertising support; executive loans; and many corporations have employee volunteer groups that donate their time. Corporations give to a wide variety of nonprofit organizations, which include education, the arts, human services, health, the environment, public benefit and many others.

**KEYWORDS:** Corporate Philanthropy, charity, donations.

## LITERATURE REVIEW

The concept of corporate giving dates to the turn of the century and the rise of the modern corporation. In its early decades, corporate philanthropy was uneven in practice, limited in scope, and subject to legal and populist dispute. Since World War II, however, the debate has shifted from whether or not to give to how much to give, and most major corporations now engage in regularized giving programs. (Useem, 1987, p.340) It was accepted for the wealthy to spend their money on philanthropy in the late 19th and early 20th centuries; however, it was harder for corporate philanthropy to legitimize itself (Himmelstein, 1997, p.15). Most felt that corporations had an obligation to maximize profits for their shareholders and that was their only duty; some economists still feel this way. Roosevelt's 1936 tax act was the first time that corporations were permitted to deduct charitable contributions up to 5% of pretax profit from their federal income taxes. Prior to 1936, donations typically had to be a legitimate business expense; there had to be a direct benefit to the business or the employees. After 1936, more leeway was given to corporate giving; however, giving was still tied to direct benefit, and there was still a great deal of ambiguity as to what qualified. Another reform that intended to encourage corporate giving came in 1981 when the amount of charitable contributions that corporations could deduct increased from 5% to 10%.

One of the most obvious and most difficult questions concerning corporate giving is why they give. For many "corporate giving raised the distinct issue of whether or not the managers of corporations may donate money not belonging to them personally but to shareholders" (Himmelstein, 1997, p.16). Another theory as to why corporations give is that it is their civic duty to do so. Per James Joseph "Some businesspeople argue that businesses are corporate citizens, with rights and duties of citizenship. Some even argue that the corporate charter makes corporations trustees of the public good" (Shannon, 1991, p.9). This puts forth the idea that corporations should be doing more than simply making a profit: that they should be good corporate citizens.

## Findings

The main idea of the corporate charity of this period was that it was "from the heart", and does not focus on getting any specific preferences. Many experts were of the opinion that if the charitable activities of the company make a profit or other benefit, such activities should not be considered a charitable activity, and should be viewed solely as a commercial business. But in the 80's there are the first attempts to



combine social views on corporate philanthropy, in particular, its relation to the overall objectives of the company. Currently, companies are beginning treated charity as "enlightened self-interest."

### Research Limitations / Implications

One of the first manifestations of social responsibility, rooted in the deep past, can be regarded as charity, which being a form of compensation for the shortcomings of redistribution of public goods. Business community understands of social responsibility as a society to compensate for the uneven distribution of income. Many entrepreneurs agree that even if a high income is the result of efforts of individuals, they do not care to be "share" with the public. Originally charity was partial, since decisions on the provision of charity care was taken in the main owners of the businesses. Currently, however, a corporate charity is growing, implementing and managing on behalf of the companies. One of the first known cases of official legitimization of corporate philanthropy in the United States took place in 1954.

Prior to that time, such activities are carried out by separate individuals, not companies, which due to several reasons, such as - the legal limit. During the 60's and 70's of the twentieth century, corporate philanthropy has been recognized as a separate component of companies. During this period, it was thought that the best for business organizations is to provide charitable contributions, directing them to improve the overall social development. This involved donations to universities, local hospitals, cultural institutions and the support of other community service affairs. It was at this time began to actively create the first corporate funds companies. The key point, which is the basis of this concept is the belief that the charity will not digging a "quick" profits, and long-term benefits: consider and direct and indirect consequences of any actions for a long period, is also expected impact solutions to important partners and their expected reaction. The second postulate: a healthy company can not survive in a sick society, and companies that use part of their resources to solve social problems, ensure its survival in the future. There are several stages in the development of understanding of the purpose and form of charity.

One-time donation "on demand" (also called haphazard or sporadic charity), or targeted support. This is a donation of a socially disadvantaged or sponsorship in the social significance of the event. Time assistance is spontaneous and brings the "noisy" result. Keep in mind that the effect is not long-lived, as is spontaneous and sporadic. Depends on the nature of the event or of the beneficiaries and of the functions of the agency. This is the beginning of almost all companies, but with the professionalism in matters of charity shifted to other, more systemic forms. However, direct support to those in need and assistance to victims of emergencies remain in the arsenal of many charities and are used in cases where other means are not applicable. Philanthropy share (also called Socio significant shares). Activities or projects initiated by the company or person is among the founders of the event. In contrast to the one-time donation charity event involves an idea, for which it is carried out, for example, to help participants WWII Victory Day, greening the city, etc. There may be significantly expanded range of recipients of assistance and the range of participants. K it can join and other interested parties that can complement it with their capabilities.

As for the other partners, in almost many program partners include government agencies, or they are held in their support Software charity. The charity program is different from charity, or one-time donations, above all, the presence of management tools: typically, in any program must be defined goals and objectives, expected to score the result (partly in order to correlate these results with the goals, in part - to assess cost-effectiveness). The software is designed to structure charitable donations and sponsorship contributions, give charity organization mission, a clear understanding of the management and employees of the company. The transition from single actions to programs extends the planning horizon of charitable activities, as well as to deal with more serious problems that require time and money. Charity program can be in various forms, including the issuance of grants, activities or events, organization of training and exchanges, research, new techniques, etc. If there are a number of programs the company may decide to set up their own charitable foundation, will be shared professional commercial and professional charity.



4. Infrastructure charity. With the development of various social organizations, charity found its "infrastructure": there were various foundations and non-profit organizations (HKO), specializing in specific topics and have their own programs that can finance a business, or offering your services as a charity administrator (typically and grant) program of companies. Thus, companies were able to give their charitable programs for outsourcing, and if the partner is correct, to achieve a more professional and meaningful results. Today 70% of Russian companies participate in charitable activities (in the United States in this field only 2% of companies involved and in Europe - 4%), 87% of corporations declare their intention to develop a charitable direction [1].

In Russian practice charities often defined as any fact allocation or transfer of goods, non-commercial activities of the organization. This includes helping the seniors and businesses, and financial assistance, please outsiders, and free services to their employees. In this role, charity functions as compensation for vulnerable people, and not a tool to influence the future of the state of society. In developed countries, as a rule, there is a good corporate planning charity, set priorities, evaluation criteria. The Corporation in accordance with the priorities of the data, transfer money to profit organizations or specialized charities. This is where charity is not only an act of satisfying one's feelings, wishes, in the form of ownership of the "good cause" and "selfish" investment.

Thus, charitable activity falls within the definition of social investment, which (according to Western economic concepts) is defined as investment for profit or gain power and prestige. In other words, charity is one way of increasing the reputational capital. Charity is different from other types of activity that it is a mutually beneficial partnership. In fact, it is a joint project or program that meets the mutual interests. Public interest entities are clear - they receive funds for realization of his ideas, and list the help of a powerful company, its name and reputation. Companies are involved in similar projects for the following reasons. First, it provides additional opportunities in advertising their activities, products or services.

From this point of view, charity is part of an integrated marketing communications, one of the marketing strategies. The second reason for the company's participation in social programs is just the creation of a favorable image in the eyes of the general public. The experience of foreign companies shows that the functioning of the organization with a clearly defined social charity to allow the company to obtain the following results: improving the company's image in the local and national levels, coverage in the media, improving relationships with investors, the association with high quality and prestigious company, attracting new customers, attracting new employees, more sales, strengthening our position in the market, improving the in-house relationships, and so on. [2]

Among the benefits of charity can be identified as:

- Charity is a tool focused on compassion and care, which by itself implies generosity of such activities;
- Charity bears no apparent commercial painting (or rather hides it well);
- Charity companies are usually non-profit and socially important areas;
- Charity particularly flexible in the approach to the individual goals and needs of different target audiences.

The practice of using the tool shows that by selecting the scope and object of charity, makes a significant step in the formation of a positive image. However, to further develop the success must also take a lot of effort, including overcome the prejudice of society, distorted understanding the real meaning of charity, fulfillment of moral obligations to the community - not only the positive effects of such activities of companies. Big Russian companies support many projects that are not directly related to the principal of their activities. Many of them do not have a clearly articulated policy of support for non-core projects. As a result, charity involves with all other blends, including external and social costs. For comparison, in



developed countries, the adoption rate of the company's spending on charity does not exceed 1-2% of the profits. In this case, these costs do fall on corporate philanthropy - in the framework of the adopted in the company policy and priorities. Russian companies also bear the excessive burden of social costs, inherited or received "a gift" from the local and federal authorities.

A 2006 study conducted by the Association of Managers, found that among the main incentives of business participation in social initiatives, most large employers surveyed, highlights: the administrative burden of the authorities (73%) or good will of top management (55%). Among the most common types of cost are marked: capital investment in repairs boarding schools, children's homes, clubs, roads, and the construction of churches of various denominations, support sports teams and sporting events, the purchase of sports equipment, support for festivals, competitions, clubs, exhibitions, theaters, direct assistance to the individuals, gifts to veterans and orphans. [3]

Just five to seven years ago corporate charity was not on the agenda of any Russian company or representative office of foreign firms operating in Russia. It is clear why: the last decade of the last century in corporate history was occupied mostly tough section of the market, privatization, asset accumulation, incorporation, mergers and acquisitions. Talk about the charity at this time once again did not have (and reasons associated with haphazard distribution of funds were dubious) - the company was just not up to it. Practice shows that the issue of charity companies or corporate philanthropy "embedded" in corporate governance at a later stage of development and consolidation. Be perfectly accurate, they are addressed in the last turn - is once up and running all the other business processes, there is a clear development strategy there is a reasonable expectation of profit, confidence in the future. But with all this we must pay tribute anonymous donors of the corporate world, "artisanal" charity (one-time, in no way ordered stock) existed for all that difficult for the Russian economy and society of time, starting from the moment of the first private enterprises, not even designed to as legal entities.

Surprising is the fact that the culture of philanthropy in Russia existed before the formation of the USSR. Patronage involved many merchants and traders, putting their money into the arts, culture and education. With the advent of the Soviet charity was forgotten and reborn only in the nineties of the last century, when it started to be felt blowing west, where among successful people was fixed trend transfer funds to a worthy cause to increase its credibility. But this was not the only reason, because in the U.S., the most favorable conditions for charity: The companies do not pay tax on the amount of donations, and earlier does allow lower income tax. And, apparently, under the influence of the American experience in Russia in the mid-nineties, began to develop a way of saving money in the guise of civic impulse. In 1995, Russia adopted the Federal Law № 135 "On Charity and Charitable Organizations", which referred to the ability of organizations, businesses, and citizens to provide financial assistance to those in need and to receive benefits for these actions.

The law was far imperfect, and this by many educated people in matters of taxation. [4]. In the early 2000s, the government began to deal with this state of affairs as a result of the abolition of many benefits for donors. If, before a period of directing up to 5 percent of their income to charity, deduct as a whole, this legislation establishes that the donation firms and organizations can only occur at the expense of net profit. The Ministry of Finance has decided that the companies providing charitable activities through the provision of free services or delivery of goods are exempt from VAT, but payments to the state treasury is not reduced. In order to avoid the transfer of funds through bogus charities against government charity was introduced double taxation. According to the Tax Code of the Russian Federation donation recipients have to pay income tax, but people can avoid it if they get the grant in the field of education, science, culture and art of one of the seventy-two organizations included in the list, which was mentioned earlier.

World experience shows that full protection from financial fraud and abuse, including in the field of charity, does not exist. But now, in Russia it is necessary to overcome the negative tone that has emerged



as an echo precisely the period. And despite public alertness, Russian companies, common sense and pragmatic, yet currently developing its charitable programs.

Over the last five to seven years, corporate philanthropy discourse has undergone significant qualitative changes. First of all, the concept of "charity" was clearly separate from the "sponsorship" that we should not take for granted the statute. Then, from 2001-2003, the Russian practice were "imported" the concept of "corporate social responsibility (KCO)», «Corporate Citizenship", "Code of Ethics" ("code of good practice") that define a common framework for business and charities as part of the overall business strategy. To business in a new important questions arose: should the company public anything other than taxes paid, in what is voluntary participation in charity, how to charity programs for maximum effect, what amounts should be calculated, what the role of the state in promoting the development of charity, to which it should spend corporate funds - and many other questions to fill charity new content.

The modern practice of CSR in Russia as a whole retains its charitable focus, but it becomes more strategic in terms of own business interests of companies. So, first of all, to consider the interests of companies in the policy retention, expansion into new markets and enhance reputation, the underlying trend is reflected in the use of the skills and expertise of the staff, along with the traditional forms of charity. Company programs are increasingly used as a tool to establish relations with the authorities, suppliers and consumers. A growing trend links between the characteristics of individual industries and social investment (for example, aimed at reducing greenhouse gas emissions).

Today large companies in Russia, social and welfare programs are a significant part of their corporate strategy, as no company can be isolated from the society and work only for the benefit of its shareholders. Active in the community, to create the conditions for its prosperity, the company thus creates the conditions for its own long-term success. Charity work is one of the major social policies for many companies. The charitable activities of Russian companies is the need to overcome many obstacles, firstly, the low reputation and a bad image of charitable organizations, and secondly, the indifferent attitude of the state and inflexible to charitable organizations, and thirdly, the high taxes that must be paid not only donor, but the recipient. [5] The main difference relating to corporate philanthropy, between Russia and the West is in the area of taxation. In Russia, the company donates to various social projects, there are no benefits, ie All programs are paid out of net profits. However, the lack of tax benefits, apparently, is not the main problem. The big problem is the lack of infrastructure charity, professional partners among non-profit organizations in the region. Another problem of Russian charity is a very low level of activity of individuals. [6] The reason for this in a rather low awareness of the citizens of the state and the media about the charitable activities of the company, a negative image of the charity as a whole, the loss of traditions, spiritual emptiness and indifference of the considerable mass of the population. All of this should be attributed to the relatively low efficiency of services of public relations.

In modern Russia, charitable organizations do not trust since many of them, especially in the early to mid-1990s. Became actively created and actually be used for tax evasion, and money to the Foundation, often spent inappropriately. Today the situation has changed for the better, but public opinion has not changed. But while the company - philanthropists are trying to reverse the attitude of the society the state does not promote it. Pressure, it is often local and federal authorities in the company in order to get them to donate to certain things and the organization has been around for a long time. Social responsibility of business - an attribute developed corporate structure that is interested in the strict implementation of the requirements and standards of tax, labor, environmental law, to maintain a flexible and balanced relations between staff and owners, investing in human capital and the reproduction of having clear development strategy. Therefore really ensure social responsibility that can only business that external pressure to invest in social programs, in fact, are not charities, and seems to individual researchers - theoreticians and practitioners - in business. Thus, charity characterizes qualitatively higher stage in the development of businesses. In the U.S., most of the funds from corporations to social projects come from non-profit



organizations. These funds come mainly from companies directly (about 75% of cases) or through a legally independent company funds created by, for example, large companies for the selection of recipients and allocation of resources.

Nonprofit sector, "digest" coming charity has enormous size. The contribution of the nonprofit sector in the U.S. economy in 1997 was the third largest after the retail and wholesale trade to almost \$ 350 billion, far outpacing the banking sector and high technology. From 1993 to 1998, the non-profit sector grew by 2% faster than the entire U.S. economy, and given the fact that since the mid 90's public support of many social benefits was reduced by 18%, the role of this sector will continue to grow. Charitable activity of Russian business today is more of a "return" character - in most cases the initiative in the request for assistance comes from individuals and organizations in need. Enterprising charities business practices occur less often. Now obvious serious infrastructure deficiencies in charitable activities associated with not regulated communications business and NGOs, their mutual incomprehension.

And, often misunderstanding between businesses and NGOs is manifested not in the course of charity, but at the stage of establishing relationships or altogether composed correspondence (51% of businesses today do not have the experience of interaction with NGOs). This once again proves the relevance of this problem of the institutional environment in charitable activities as the establishment of a developed system of communication and information exchange between business and NGOs. Today many companies do not see the ways in which it would be possible effectively with NGOs and NPOs see "odd man out" unnecessary link in the chain of interactions between benefactor and beneficiary. In addition, the commercial sector, there are concerns of control and misuse of funds that go to a charitable assistance through NGO channels. In turn, many NGOs have a low charitable activity and unresponsive business, distrust of commercial companies to NGOs.

Established to date in Russia practice of charity business structures are though very active, but sporadic, haphazard, "point" character, lack of planning and are not aimed at a comprehensive solution of the problems. Therefore, estimates business representatives, NGOs and beneficiaries themselves effective charity although positive, but very reserved. The problems addressed by the charity today are solved, the general view in the main only partially. Among the reasons for the effectiveness of the charity business, there is objective and insurmountable circumstances. These include, above all, the lack of a significant part of the business structures of funds to carry out charitable activities, the lack of tradition, experience, and professionalism in providing the necessary support for the charity.

At the same time, there are a number of barriers related to institutional and infrastructural features in the organization of charity. These include, first, the imperfection relevant legal framework, lack of legal provisions in the laws of the federal and regional levels. The existing taxation "eats" a significant portion of the funds going to the charity, which was emphasized in the survey not only the representatives of business organizations and NGOs, but especially the beneficiaries. Considerably complicate the implementation of charity as excessive bureaucracy, the complexity of the procedures and their financial clearance. According to various studies, the Corporation sent mainly in three sectors: Social programs, arts and culture, science and education. Most often the objects of charitable support from commercial companies are organizations and agencies working with poorly protected sections of the population. This is, first of all: children's homes and shelters; nursing homes, public organization of veterans and the disabled, youth and children's groups, medical institutions, which have a lack of funding from the local budget and other sources of resources. Decision to provide charitable assistance to commercial companies is accepted in most cases on the basis of citizens and organizations in need of support themselves from businesses charity initiative came at a substantially lower.

Treatment by the NCB is the basis for the provision of charity care companies only in 5% of cases. The most popular and convenient for businesses form of charity is the direct financial assistance.



Those companies that are engaged in trade and procurement activities (markets, recreation, shopping, etc.), using natural forms of support for those in need, such as food. Such forms of charity, as the provision of professional services, vehicles, facilities, information support used commercial organizations is rare, because, first, these services are not in demand, and secondly, it is more convenient to businesses to support directly the money. Representatives of the Russian business community, identify "problem field" region, where their charitable activities would be relevant and effective, especially with focus on vulnerable groups. And such layers are not only groups traditionally identified as vulnerable (disabled, orphans), but also young families, students, etc.

Company with extensive experience in the implementation of charitable activities generally match the direction of the support of the company's strategy and take into account the most problematic area for themselves. Thus, the tobacco companies are supporting sporting events, car companies - environmental programs, companies in the field of high technologies - advanced research and development. As a rule, a charitable activity is concentrated in the area where the business is located. This is entirely consistent with the concept of the public about the right strategy of social activity: 59% of U.S. consumers believe that businesses should decide

social problems in the region, and 26% believe that, nationally, only 9% - in the international. An important trend in recent years has been the formalization of the mechanisms for selecting recipients. From more recent common situation where the decision on the choice made by the head of the object support on the basis of personal preferences, companies are moving to transparent selection criteria for support. Through the creation of independent corporate actors involved in charity work and is working on a clear regulation, sensation disappears bias, released-time leaders. In the emerging corporate philanthropy in Russia the company is certainly not act spontaneously. On the one hand, they take into account the interests of society, on the other - trying to benefit itself. If a business is considering charity as part of their strategy in the concept of KCO, it will identify and support the most effective projects.

The continued success of companies in the field of corporate philanthropy, strengthen public confidence in charitable projects by the business, of which its chief can: creating an enabling environment, including investment for entrepreneurs, the growth of transparency and information openness, support for culture of charity on the part of the media; It should be noted that most of the companies involved in charitable projects mainstream units, and most often it is for them a kind of social work. This fact leads to the cold attitude of managers to the process of implementation of such projects - and, as a rule, their rather low efficiency. Even when it comes to quite a logical part in the realization of local, charitable projects, departments and public relations, here there are problems. These units are usually trying to solve, the project is also the best of their functional tasks, forgetting the main thing - to continuously interact with the media. As a result of the charity is not in mass media because they do not see this as a significant cause of information. And to ensure that the media saw this importance, public relations department to identify and publicly declare: a clearly stated goal of charity; successful and completed projects, which would be the hallmark of the philanthropist, clear and transparent reporting to specific actions and figures.

## CONCLUSION

Over the long history of corporate philanthropy and the phenomenon itself, and attitudes on the part of stakeholders and society, and the forms in which it is carried out, many times have changed. Let's start with the fact that the charity is generally not directly related to the main economic activity of the company. This explains the contradictory attitude to charity on the part of the business community. Focused exclusively on the profit of the company believe that business should not spend money on non-core (and also difficult to analyze in terms of the final result) activity. Others take the position "to live in society and be free from society can not." Corporate responsibility attempted to provide answers to the



basic questions: What is this, and how it fits into the business goals. However, given that no one has by figures show a beneficial effect on the charity business in this part of the argument is not very convincing. Some progress in the economic justification of corporate philanthropy exists due to the appearance of social investment ideas. Russian companies prefer to help especially the elderly, orphans, the disabled, single mothers, large families, and support programs against drug abuse and AIDS, environmental projects, the organization of care for seriously ill, programs for the rehabilitation and education of young people. [7] Some companies provide to help, not money, have their services. [8]

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Firuz S Madrakhimova DBA student at UONA 25471 Potomac Twain Terrace Chantilly, VA 20152 571-230-4281 [feruza.madrakhimova@gmail.com](mailto:feruza.madrakhimova@gmail.com)



# PERFORMANCE AUDIT IN BUDGETARY ENTITIES

Tatiana Antipova, Institute of Certified Specialists

## ABSTRACT

*Public sector all over the world is now facing the challenge of demonstrating better performance in managing budgetary resources. Performance audit seeks to answer how effective budget funding to spend on public sector organisations. In this paper, we consider performance audit as part of the government audit. In Russia the analogue of the government audit is the state financial control. All control procedures of state financial control in Russia are performed by inspectors, not auditors. Based on data from current official documents, other secondary information available as well as a survey of inspectors, we describe and analyze several tensions revealed in the course of performance audit in a public sector organization. The paper acquaints the reader with practice auditing in the public sector. Research materials for this paper came from various public sector organizations which audited of the Accounts Chamber and Federal Service of Financial and Budgetary Oversight (Rosfinnadzor). In the paper the scheme of performance audit in a public sector organisations are presented. Problem situations, order of reflection and the control of operations in practice of performance audit are considered. The method of performance audit, coordinated to system of key performance indicators of public sector is offered.*

**KEYWORDS:** Budgetary entities, performance audit, key performance indicators, public sector.

## INTRODUCTION

Public sector all over the world is now facing the challenge of demonstrating better performance in managing budgetary resources. Taxpayers of all countries need to know where the money is spent, they pay out of pocket to the budget. If the budget presentation or audit report doesn't respond to the citizens' interests, they are not going to pay attention, but their lack of interest doesn't justify poor content. Admiraal M. (2009) points: «Public sector users are especially interested in nonfinancial information, which reflects the results and effects of government policy. Therefore, the reliability and relevance of this information are highly important». We need to go from the telephone directory or accounting model of budgeting to a political model of accountability that builds public trust. In addition, only budgets that are accountable and transparent have a chance of reducing political corruption, which flourishes in the shadows. This study is important because it increases the awareness of foreign researchers and investors about the unique problems and dynamic issues facing performance audit in a transition economy such as Russia. In particular, it sheds light on the process through which people's democracy evolves and the interaction between the development of democratic politics and government auditing.

The research have based on studying of Annual Reports of Accounts Chamber and Rosfinnadzor for period 2005 - 2011. Also a large number of official documents relevant to this study have been collected and analysed. More than 100 conclusions of Russian state financial control were analysed such a result own author's 6-years experience as a Rosfinnadzor's inspector (1999-2005) and as a trainer of professional public sector accountants and inspectors. The informal discussions with participants of seminars on improvement inspectors' professional skills have been used as the data for the analysis as well. The discussions took place in 13 groups (373 inspectors) from all over Russia, where the author had lead training seminars for the certificates relating to the improvement of professional skills 2005 - 2011. The semi-structured interviews with open-ended questions provided free-flowing discussions with participants of the seminars were very useful because they represent attempts to capture the views of participants of the seminars in their "natural settings".



### Performance Audit In Public Sector "As Is"

In Russia the analogue of the government audit is the state financial control in spite of the fact that the terminology of that control process is not approved by law and in different laws is referred to differently. But in the Budget Code, the basic law regulating the budget process in Russia, the term 'state financial control' is used, although there is not a definition for this concept. This term is does not defines neither who in the government or banks has the power to control budgeting issues, what the order of control is. There are no common standards by state level. All control procedures of state financial control in Russia are performed by inspectors, not auditors. State financial control is leading two main bodies at state level: the Accounts Chamber of the Russian Federation (hereinafter – Accounts Chamber) and Federal Service of Financial and Budgetary Oversight (hereinafter – Rosfinnadzor). Accounts Chamber is the authority of the legislature, and Rosfinnadzor - executive branch of government. The structure of these bodies is different. Accounts Chamber has no branches or subsidiaries in the Russian Federation. This organization is located in Moscow in the own large buildings while Rosfinnadzor does not have its own building. The Rosfinnadzor's main office in Moscow and regional offices have rented space from other organizations. Rosfinnadzor has 78 regional offices in the Russian Federation. Actually, they both checked the federal budget, which they themselves feed. This is a kind of a "self-contained machine."

Accordingly, performance audit is lead only by Accounts Chamber inspectors. In Rosfinnadzor's activity performance audit is not required. Although, Rosfinnadzor has leading some elements of performance audit. For instance, they have incriminated financial mistake (failures) such inefficient using of budgetary funds. It is going on according to Russian Budget Code, where is written: *'The principle of effectiveness and efficiency of the budget means that the budget management of the budget process within the established budgetary authority they should proceed from the need to achieve the desired results with the least amount of money, or get the best results using a certain amount of budget funds'* (Budget Code of Russian Federation, art. 34.) The total sum of inefficient using of budgetary funds for fiscal year is formed by addition of all similarly failures that recorded in inspector's conclusion. Figures of this are really expressive. The structure of failures easiest to analyze from Rosfinnadzor annual reports because Accounts Chamber does not show it. The ratio between total failures mentioned in Table 1 and inefficient using of budgetary funds (money and material resources, [www.rosfinnadzor.ru](http://www.rosfinnadzor.ru)) in period 2005-2011 is presented in the follow table (see Table 2)

Table 1: Percentage of Inefficient Use Budget Money and Material Resources, Revealed Rosfinnadzor For The Fiscal Year, Mln USD

Fiscal Year	The sum of detected failures Rosfinnadzor for fiscal year	Sum of Inefficient use budget money and material resources	Col.3/ Col.2, %
2005	5866	358	6,10
2006	7312	309	4,23
2007	8897	223	2,51
2008	16877	643	3,81
2009	42666	no data	
2010	25399	587	2,31
2011	16220	1451	8,95
2005	5866	358	6,10

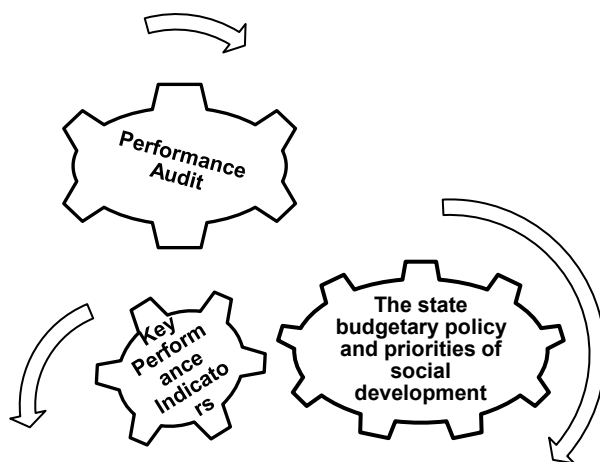
Thus, according to figures of table 2, the ratios of inefficient using of budgetary funds to the total sum of detected failures are from 2 to 9 %. In other words, we can see that element of performance audit (defining of inefficient using of budgetary fund) is just a part of state financial control in Russia.



## METHODOLOGY

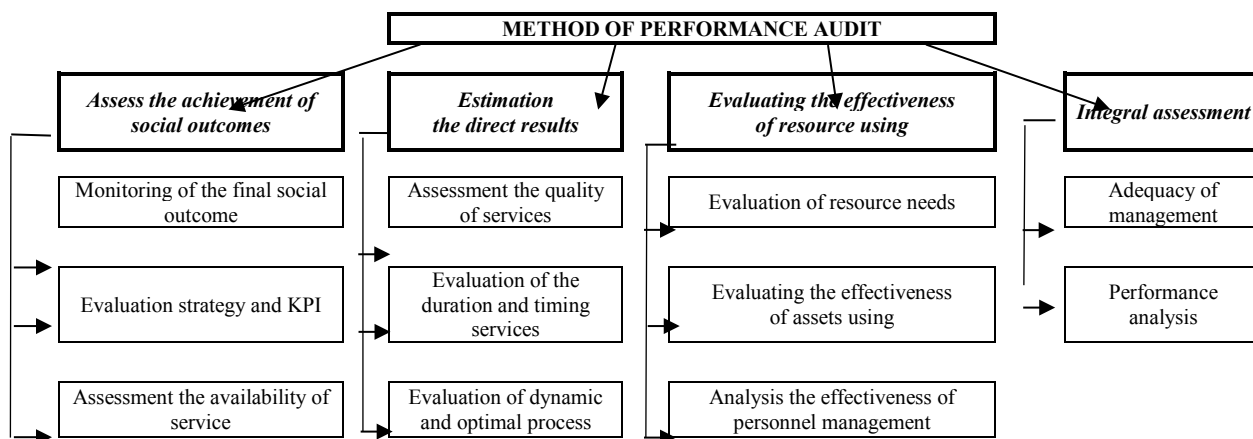
The most important part of the process of performance audit is the determination of its methodology. There is currently no methodology of performance audit at Russian federal level. At the control of public sector organizations' efficiency it is necessary to consider, firstly, conformity of the received result of the laid down social and economic aims, and also degree of this conformity; secondly, as object in view achievement is connected with level of the organisation of process of activity; and thirdly, as object in view achievement is connected with certain volumes of use of resources which are desirable for optimizing. The system of public sector organizations' KPI should be entered in model of an estimation of efficiency. The author's model of an estimation of efficiency allows to co-ordinate the purposes and priorities of the state budgetary policy, an evaluation of public sector organizations' activity and a performance audit methodology (see Figure 1).

Figure 1: Chart Flow



We propose a scheme of performance audit methodology (Antipova T. (2008a), p. 246), as shown in Figure 2. The main procedures of performance audit methodology should be linked to key strategic directions and corresponded to chart flow shown in Figure. 1.

Figure 2: Chart Show of Performance Audit Methods





In case the limitation of paper's volume, we do not represent the description of methodology.

## DISCUSSION AND CONCLUSIONS

Russian performance audit in the public sector has experienced reforms when new redaction of Budget Code was introduced. These reforms were inspired by “non-local” for Russia ideas found in different international auditing standards and promoted by international organizations through different cooperative projects with the Russian federal government. The reforms were supposed to bring changes to Russian public sector making it more transparent, efficient and accountable though unveiling power of performance audit in illuminating use of public sectors resources. In this process, the practicing inspectors were supposed to play along. However, after many years of reforms, Russia is still earlier in the stage of modernization of performance auditing practice.

Based on the state-of-the-art of performance audit in Russia, we can draw the following conclusions. In Russia there is a need to create a system of the terminology and methodology of the performance audit as part of state financial control. This system should be reflected in a complex of laws and the standards regulating control activity. Thus standards' provision must be fit current practical needs. In addition, this standard must be changed to improve readability, clarity of wording to ensure transparency of the actual movement of the budget and accountability of the federal government. The methodology of state financial control should be continuously improved. Technologies are constantly evolving, developing new programs. Taking into consideration the current situation the methodologies of state financial control should be updated and adapted in accordance with changing conditions of the control environment. Production of reliable financial statements should be viewed as a byproduct of effective business processes and financial management systems. The main goal is to improve the financial management system so that the financial information from these systems can be used to control the institutions more effectively and efficiently, day-to-day. Operating a well-designed an integrated financial management system will significantly reduce the cost and amount of financial reporting.

Each public sector organisation must be have own strategy and system of KPIs. All indicators must be correlated to the perspective in cause are also representative from a strategic viewpoint. Once the strategy and KPIs are seized, the public sector organization must then identify its crucial competences, essential to the development and the improvement of the processes relative to its strategic success. And then performance audit must to make an evaluation the amount of achievement these KPIs. Increasing meaning of performance audit linked to key strategic directions and key performance indicators. As it seems, reformers have not paid much attention to the role of professional inspectors because the role of “auditing curiosity” was marginal in the reform process. This means that auditing reforms cannot be fully materialized and translated into Russian public sector controlling practices until they are wholly known, sufficiently understood, and recognized by the organizational members.

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- Tatiana Antipova, Dr, Prof. at the Institute of Certified Specialists usvzvi@rambler.ru



# EVALUATION OF A FLIPPED CLASSROOM IN AN UNDERGRADUATE BUSINESS COURSE

Sandi Findlay-Thompson, Mount Saint Vincent University

Peter Mombourquette, Mount Saint Vincent University

## ABSTRACT

*This study examined the results of a flipped classroom trial conducted for Business 1112, an introductory business course at Mount Saint Vincent University in the Fall semester of 2012. Dr. Findlay-Thompson taught three sections of Business 1112 and used the flipped classroom style for one of the three sections and the traditional lecture-style teaching methodology for the other two. Post-term interviews were conducted with the students in the flipped classroom to gather information on their views of the learning environment in a flipped classroom. As well, a comparison of the quantitative results of the grades between the three sections was used to compare the academic outcomes between the two teaching methodologies. Student views on the flipped classroom were mixed and the academic outcomes were identical between the three classrooms. These findings are discussed in terms of how the flipped classroom teaching methodology needs to be implemented properly and whether or not it is an effective way to engage students in the learning process.*

**JEL:** A22, I21

**KEYWORDS:** Flipped Classroom, Effectiveness

## INTRODUCTION

Educators are continually challenged to find new strategies for engaging students in the classroom so as to increase the effectiveness of the learning process. A flipped classroom inverts the normal learning process. It “moves the lectures outside the classrooms and uses learning activities to move practice with concepts inside the classroom” (Strayer, 2012, p. 171). The use of technology is a key component in allowing lectures to be pre-recorded and made available to students outside of the classroom setting. The philosophy behind the flipped classroom teaching methodology is that it allows instructors to teach both content and process. Eric Mazur (2013), a professor of physics at Harvard University suggested that “Learning is a two-step process. First, you must have some transfer of information; second you must make sense of that information by connecting it to your own experiences and organizing the information in your brain” (Campus Technology, p. 34).

The flipped classroom is designed to create a classroom experience that inspires lifelong learning and meets the objectives of Mazur’s reference to a two-step process. Despite the recent accolades being extolled to the flipped classroom, there are also cautions about the need for both teachers and students to be properly trained in how to use and teach a flipped class. The remainder of this paper will review the relevant literature and how it integrates with the findings in this study. We will examine the data from actual results of a flipped classroom based on an experiment where the same professor taught an identical undergraduate business course to three sections using the flipped classroom methodology in one and traditional lecture-style teaching in the other two. The results will then be presented and the paper will close with some concluding comments.



## LITERATURE REVIEW

In 2008, Jonathan Bergmann and Aaron Sams, two chemistry teachers at Woodland Park High School in Colorado's Pike Peak, were finding it difficult to find the time to reteach lessons for absent students. They used their own money and bought software that allowed them to record lessons and they posted them online. The results were unexpected – they found that even students who had not missed class were watching the recordings because it helped them review and reinforce classroom lessons. This led to Bergmann and Sams rethinking how they used class time and the subsequent concept of a flipped classroom (Tucker, 2012). A flipped classroom is most commonly described as a reversed teaching model where the teacher uses various forms of technology such as videos to record the normal classroom lectures and students are required to view these recorded lectures outside the regularly scheduled classroom time. This allows for the homework portion, or other interactive activities, to be completed within the classroom setting. The intent is to create a more collaborative learning environment where students are focused on working through problems with both the guidance of their teachers and the support of their peers. According to Tucker (2012) teachers that use the flipped classroom model universally agree that viewing the recorded videos outside class time are not enough to make the model successful. Rather, it is how teachers integrate these instructional videos into an overall approach that makes the difference. Mark Frydenberg (2012) is a senior lecturer in computer information systems and involved with a company that produces software for the flipped classroom, CIS Sandbox.

He cautions that although the flipped classroom premise is very simple and it is an effective way to engage students in learning it is not a “one size fits all” model. On the teaching side, he suggests that many instructors find it difficult to put their egos aside as they make the shift from being the “sage on the stage” to becoming the “guide on the side” and that many “students need an incentive to watch videos at home just like they need to be motivated to read their textbooks and do their homework” (Frydenberg (2012). He also suggests that not all students have access to the same technology such as smart phones or laptops, especially at home, and points out that there could be a digital divide against the flipped classroom methodology. In schools where the flipped classroom has been used, the results appear to be positive. Carolyn Durley is a biology teacher at Okanagan Mission Secondary School in Kelowna, British Columbia, and adopted the flipped classroom in the 2011-2012 school year. She had noticed changes over the previous four years as to how students learned and recognized that she was losing her connection with them, something she had always relied upon in more than 20 years of teaching. She noted that students could get their biology from looking it up on YouTube or their phones and they “weren't buying into me spouting off – you know, the fountain of knowledge – anymore” (Pearson, 2012). She was not overly technology-savvy but realized she had to change and the flipped classroom gave her the ability to connect in what she considers an extremely powerful way.

She noted that the first time she used the flipped classroom there were struggles with her understanding of how to teach a flipped class and that the students were not ready to leap into a whole class of self-directed time. In her second semester, she structured the class differently, focusing in on the lessons learned from her first semester using the flipped classroom methodology. She has not yet measured academic progress by way of empirical data but feedback from students has been positive and she believes that her relationships with the students have strengthened. Durley stated that while empirical evidence is one way of measuring the effectiveness of the flipped classroom it can take many years of comparison to fully determine it from a quantitative approach. She concluded that there are many other benefits that although not measurable are positive signs that this particular pedagogical approach to teaching is effective.

Harvard university professor Eric Mazur was an early adopter of the flipped classroom model and states that “if you were to step into one of my classrooms, you'd think I was teaching a kindergarten class, not a physics class” (Demski, 2013). He insists that the pandemonium is a wonderful thing because students are actively engaging in the material rather than blindly sitting in a classroom and either ignoring or



writing down the words said by the professor. According to Chris Millet, assistant director of Education Technology Services at Penn State University the simplicity of technology allows the flipped classroom to be easily created. He states further “there are drop-dead simple technologies that keep the flow of idea generation and exchange moving inside the classroom to support active learning” (Demski, 2013, p. 33).

The academic literature is extremely limited on actual quantitative studies on the effectiveness of the flipped classroom. Three studies were found and are reported next. The first article was by Alvarez (2012) who reported on the students at Clintondale High School in Clinton Township, Michigan. In 2009, more than 50% of freshmen students failed English and school leaders had 736 discipline cases for 165 students. The school determined that a flipped classroom would offer students more time to prepare for class especially as many lived as far as 12 miles from the school and busing was not always reliable. A year after implementing the flipped classroom educators in the school saw the percentage of students failing fell from 52% to 19%; in math, a drop from 44% to 13%; in science, it declined from 41% to 19%; and in social studies, fewer than 10% of students failed, compared with nearly a third the previous year. The conclusions at Clintondale High School were that “the flip approach holds the golden key for students because educators can control and eliminate learning obstacles, and it allows teachers to give their best presentations and share resources” (Alvarez, 2012).

The second academic study was conducted by Jeremy Strayer (2012) on his own work with a flipped classroom. The research took place in two different introductory statistics classrooms taught by Strayer at an unidentified U.S. university. The typical student in his class was a middle-class white American from the Midwest. He structured one classroom to be a flipped and the other to be a traditional lecture-homework format. He did not compare the grade results between the two classes. Rather he used the College and University Classroom Environment Inventory (CUCEI) to assess the perceptions of the learning environment (both what they preferred and what they actually experienced). There were seven scale items, personalization, innovation, student cohesion, task orientation, cooperation, individualization, and equity. Students as a whole felt that their actual learning environment was not measuring up to their preferred environment. When comparing responses between students in the flipped class and students in the traditional class, students in the flipped class preferred an environment with greater Innovation and Cooperation but there was no evidence of a difference in preferences for the other scales.

The limitation of this study was that Strayer had control over final grades and he administered the test prior to the end of the semester. The third academic study was conducted by Ferreri and O'Connor (2013) on the redesign of a large self-care course previously delivered in a traditional lecture format to a small-group case-based course. The UNC Eshelman School of Pharmacy wanted to redesign a course to the flipped classroom style because application, analysis, and evaluation rather than knowledge of nonprescription products was the outcome required for the course. Instead of a content-delivery method which forced students to memorize information, they spent time gathering patient information and applying the information to patient self-care scenarios. To accommodate this shift in teaching style, classes were redesigned to a small-group discussion rather than a large lecture hall style course.

The results reported by Ferreri and O'Connor were that students in the smaller-class format reported a preference for working in teams and achieved significantly better academic grades with the new course format. There is always pedagogical debate by educators between content knowledge and skills acquisition. Although Jonathan Bergmann and Aaron Sams are often credited with formalizing the model and are successfully rolling out the flipped class model into the mainstream, the ideas behind flipping are not entirely new. The National Center for Academic Transformation (NCAT) has experimented with similar ideas over the past decade across a multitude of disciplines. Carol Twigg, NCATs president and CEO stated that redesigning courses offers an opportunity to reengage students and to improve their motivation but she dismisses pedagogical extremes by stating “If you don’t have basic math skills, you can’t do an interesting physics project” (Tucker, 2012).



There are other noted issues with the flipped classroom that limit some of the accolades it has received. Firstly, it has been argued that this type of teaching methodology could create a greater chasm between high-income and low-income students so it is only effective with a specific student population base. Secondly, not everyone has access to the internet especially in rural areas. Thirdly, schools generally have to have access to software that might be too costly and not a reality in educational budgets (Techsmith; Knewton). Fourthly, teachers have to be trained on how to use the software and how to properly structure a flipped classroom which is time consuming and requires a commitment on the part of the teacher. Finally, students must overcome their reliance on traditional classroom teaching and be willing to accept the responsibility for self-learning that comes with a flipped class.

## METHODOLOGY

Three sections of Business 1112, Introduction to Business Administration, were taught by Dr. Sandi Findlay-Thompson, an Assistant Professor at Mount Saint Vincent University and one of the co-authors of this paper, in the Fall 2012 semester. Section (01) was taught using the flipped classroom methodology and classes were held on Mondays and Wednesdays from 11:05 am – 12:20 pm. There were 30 students registered in this section and 28 were in the age category of 18-24 years. Section (02) was taught using a regular lecture-style methodology and classes were held on Mondays and Wednesdays from 3:05 – 4:20 pm. There were 42 students registered in this section and 37 were in the age category of 18-24 years. Section (05) was taught using a regular lecture-style methodology and classes were held on Tuesdays from 6:05 – 8:35 pm. There were 36 students registered in this section and 28 were in the age category of 18-24. Students were given the same course outline in each section including assignments, quizzes, and exams with identical weightings for each activity.

After the semester was completed and final grades had been published, students were interviewed relating to their experience in the flipped classroom. Case study interviews were deemed appropriate as Flyvbjerg (2006) and Zikmund (2003) agreed that case studies, specifically interviews with participants, are useful in gaining a better understanding of a phenomenon. Interviews also allow for the greatest depth and detail of information compared to other methods (Cooper & Schindler (1998). Further, Yin (1994) stated that case study interviews can provide insight into research problems, while Marshall and Rossman (1985) noted that interviewing was a better method of obtaining quality data. In this study, open-ended questions were used to inquire about the students' experience with a flipped classroom. Open-ended questions were used because they encourage respondents to answer freely (Zikmund, 2003), respond in their own words (Crano & Brewer, 2002), result in unanticipated answers (Zikmund, 2003), and often provide richer data compared to closed questions (Minichiello, Aroni, Timewell & Alexander, 1995).

While the general consensus among researchers was that there was no specific number of cases that should be used (Cooper & Schinder, 2001; Zikmund, 2003), some researchers have suggested upper and lower limits (Eisenhardt, 1989). Seven out of a potential 30 students were selected to be interviewed as the number fell between the range suggested by Eisenhardt (1989) and the results from this study will be considered and interpreted along with the students' final grades. The seven participants for the study were selected using a judgment sample. Cooper and Schindler (2001) and Tull and Hawkins (1997) both stated that judgment samples are appropriate for exploratory research. Furthermore, the researchers wanted to ensure participants had different academic backgrounds and the diversity in the classroom was represented in the sample. Flyvbjerg (2006) noted that this practice of judgment samples ensures a richer base of information for the researcher than random sampling.

The interviews ranged in length from 35-70 minutes and open-ended questions were recorded verbatim. The information from the interviews was then recorded using Excel spreadsheets to see patterns which



emerged in the research. Organizing data into sections with a matrix-like structure is acknowledged as a practical method for facilitating pattern matching of qualitative data (Yin 1994).

## RESULTS AND DISCUSSIONS

As noted above, the seven participants for the study were selected using a judgment sample. Table two shows the breakdown of type of student, number interviewed for each type of student, and the code used to represent the type of student.

Table 2: Students Interviewed

Type of Student	Number Interviewed	Coded
Traditional (direct from high school)	4	A,B,C,D
Mature	1	E
International (2 different countries)	2	F,G

*This table shows the number of students interviewed and the type of each student. They have been coded as Students A through G for discussion purposes in this study.*

Students were asked a number of questions including whether or not they would enroll in another flipped class if given the opportunity, allowing the researchers to gain insight into their opinion of a flipped classroom compared to a traditional classroom. Student's overall opinion on the flipped classroom was mixed. Students A, C, F and G spoke positively to somewhat positively about the experience and the opportunity to complete work normally assigned for homework in class. Student A stated: *"I enjoyed the flipped classroom. I liked going to class knowing I would get things accomplished which impacted my grades. I also enjoyed the convenience of accessing recorded lectures when I wanted to watch them."* Students F and G both felt the flipped classroom allowed them to access assistance from their professor enabling them to do better on assignments. The sentiment is perhaps best expressed by Student F who stated *"...it is easier to talk to your professor in the class. In other classes, we (students) sit and listen.*

*I do not like interrupting or asking questions. In our class, we could ask questions all the time. I did better because of this."* Students B and D, while offering some positive comments on aspects of the flipped classroom, such as the interaction with their peers and their professor, preferred a more traditional learning environment. Student B stated, *"I liked being able to interact with others in the room. I didn't like watching the videos at home and felt the lectures should be in the classroom."* Student D echoed this concern saying, *"... it (flipped classroom) seemed like more work. We had to watch the videos and do the work in class. I know in other classes we are supposed to read chapters and prepare for class. But this is my choice. In a flipped classroom I had to watch the video and had to complete the assignments."* Student E, the one mature student, was strongly opposed to the notion of a flipped classroom with a strong preference for traditional learning. *"I didn't enjoy the class. I want to come to class and learn the material from the professor. This way if I don't understand something I can stop and ask her. In this class, I had to watch lectures and if I was confused I had to email questions or remember to ask in class."*

The majority of students did express interest in enrolling in another flipped class with Students A, F and G all stating they would do so if given the opportunity. All of these students said the flipped classroom allowed them to complete assignments in the classroom which helped them meet deadlines, access immediate help from their professor and in their opinion helped improve their grades. Student A noted *"...the classroom set up was good for me. I could complete my assignments in class and if I needed help I could easily ask one of my friends or the prof."* Students F and G expressed similar sentiment that being able to ask their peers for assistance improved the experience and resulted in better grades.

Students B, C and D would consider enrolling in another flipped class. These students spoke positively about the classroom environment, interaction with their peers and professor but were somewhat



concerned that the flipped classroom resulted in more work with no impact on their grades. Student B said *“I don’t think it impacted my grades one way or the other. It was interesting to try and I would probably try another. If I felt it really improved my grades, sure I would be more open to it (flipped classroom), but after this I am not sure if it matters to my marks.”* Students C and D openly spoke about the extra work involved and their sentiment is likely best captured by Student D who stated *“... the class was more work. I liked the prof and my friends but I had to do more and my grades weren’t very different. I would take another course like this but I don’t have a strong preference.”* Student E would not enroll in a flipped classroom again preferring a traditional classroom experience.

It is interesting that the mature student was the individual opposed to the flipped classroom. Given the significant increase and popularity of distance learning and the numbers of mature students who are taking educational programs in this manner, we would have expected the reverse to be true. It is not possible to draw conjecture as to why this mature student did not have a positive experience or if he or she was simply an anomaly. Additional information would be required to draw any conclusions and it would necessitate a separate study comparing a controlled group of mature learners against a controlled group of younger learners to ascertain if there is resistance to the flipped classroom from this group set as a whole. The majority of comments from the student interviews concurred with the literature review findings. The results were a mixture of positive and negative responses to the flipped classroom style. It is not surprising that students found the workloads heavier because homework outside of the classroom is generally an option, whereas watching the videos outside of the classroom is mandatory because testing of material requires the students at some point to watch the lectures if they want to learn the material. For students in the flipped classroom in this study, they had a quiz at the start of the class immediately following the due date that the lecture had to be viewed.

Table 2: Grade Results Between Flipped Classroom and Non-Flipped Classrooms

Section	Exam 1 - 15	Exam 2 - 15	Exam 3- 15	Quizzes- 5	Video -10	Debate - 10	Networking -15	Case Study 15	Final Grade
Flipped Section (01)	10.62	10.62	10.51	3.94	9.10	7.05	12.36	10.87	75.09
Non- flipped Section (02)	10.40	10.53	10.61	3.25	8.97	8.08	10.97	10.94	73.80
Non- Flipped Section (05)	10.66	11.12	11.27	3.23	8.76	8.26	12.52	10.56	76.42

*This table shows the grade results for Business 1112, breaking down the sections between flipped classroom which was sections (01) and the non-flipped classrooms which were sections (02) and (05) for an actual course held in the Fall of 2012.*

Of interest, some of the students that were interviewed mentioned they believed they had earned better grades because of the flipped classroom. A comparison of the average grades between the flipped classroom (which was the course that the interviewed students came from) and two additional sections of the same course that were taught in a traditional lecture-style methodology are found in Table 2. In comparing the three sections of Business 1112 the average student scored in a “B” range (between 73-76) in all three sections. There were no grade differences when comparing the flipped classroom with the two other traditional-lecture style classes.

This does not invalidate the students’ belief that they did better in the flipped classroom but there is no evidence to support their claims other than their own perceptions of the learning experience. There was an expectation that grades would be higher in the flipped classroom for two reasons. The first was that quizzes were held the day following the due date for each video lecture. And as noted in Table 2 although the quiz scores were slightly higher for the flipped classroom section than for the other two



sections where they did not watch the videos, the overall major exam grades were comparatively similar to the other two non-flipped sections. It could lead to the conclusion that short-term memory was at play in the flipped-classroom quiz results. The second reason was that the in-class activities were designed to promote deeper learning of the course materials with the students doing more hands-on research and taking over more responsibility for the learning process. As noted by the interview responses, the majority of the students felt they had more opportunity in-class to ask questions of the professor or their fellow students and to work on projects but the grade results were not higher than those in the non-flipped classroom. A reason for this could be the inexperience of the professor teaching this flipped classroom. It was her first attempt at this style of teaching and it would be interesting to do a follow-up project with her when she has finished more flipped-classrooms and becomes more competent in the teaching methodology.

## CONCLUSIONS

This study was informative and confirmed that the flipped classroom to date has yielded both positive and negative outcomes. It appears that in order for the flipped classroom to be an effective teaching methodology, a number of processes must be in place. Firstly, student understanding of the purpose of the flipped classroom must be properly communicated and students given the opportunity to express concerns about their responsibilities to this new style of learning. Secondly, student buy-in must be gained so they will be committed to the learning process. Thirdly, the instructor must be willing to let go of traditional teaching practices and be fully trained in how to effectively implement a flipped classroom as it is not as simple as recording a video and letting students do homework in the class. If the conditions are properly set, the flipped classroom should have the potential to be an extremely effective learning style.

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## BIOGRAPHY

Sandi Findlay-Thompson is an Assistant Professor at Mount Saint Vincent University in the Department of Business and Tourism. She joined academia after spending more than 20 years in management at two of Canada's leading banking institutions. Her research appears in journals such as *International Journal of Gender and Entrepreneurship* and *Journal of Human Resources in Hospitality and Tourism*. She can be reached at Mount Saint Vincent University, 166 Bedford Highway, Halifax, Nova Scotia, B3M 2J2, [sandi.findlay@msvu.ca](mailto:sandi.findlay@msvu.ca)

Peter Mombourquette is an Associate Professor and Chair of the Department of Business and Tourism at Mount Saint Vincent University. His research interests include entrepreneurship, small business, teaching and learning, student success and engagement, and information technology. Dr. Mombourquette is currently finalizing his 6<sup>th</sup> book for publication and over the course of the last 13 years has published and given presentations on various topics related to his research areas of interest.



## AN EVALUATION OF TOURISTS' TRAVEL MOTIVATIONS: CASE OF MAURITIUS

Vanessa Seebaluck, Lecturer, University Of Technology, Mauritius

Perunjodi Naidoo, Lecturer, University Of Technology, Mauritius

Prabha Ramseook-Munhurrin, Lecturer, University Of Technology, Mauritius

Sameer Mungur, University Of Technology, Mauritius

### ABSTRACT

*Island destinations have long been seen as the prime destinations for vacations. This paper evaluates the motives for tourists to choose Mauritius as their holiday destination. Key tourist attractions within Mauritius were chosen, namely popular beaches such as Flic en Flac, Pereybere, Grand Bay, Blue Bay and Belle Mare, to collect data using a self-administered questionnaire. The main findings reveal that tourists travel to Mauritius for its warm weather and beaches, however, they also visited the destination to discover a different culture. An important travel motive was also that the destination had to be of value for money.*

**KEYWORDS:** Travel, tourism, motivation, Mauritius

### INTRODUCTION

It is natural for individuals to travel from one place to another for the quest of power, amusement, knowledge, networking and making money (Kertwal, 2008). Nowadays, one of the most important reasons for travelling is for pleasure and hedonist tourists often a remote island with sun, sand and clear blue sea, and the smell of exotic fruits apart from a good bed to sleep in. Exotic is a powerful word that conveys equally powerful images (Prideux et al., 2004). The same authors define exotic as images that differentiate a place that is far removed from a person's normal physical and social reality and is normally able to experience this through the act of undertaking a journey. Exotic destinations, such as islands, are popular mainly because of its concept of the 3S namely the Sun, Sea and Sand. Islands have always been eye-catching tourism destinations because of its unique characteristics and as pointed by Walker and Bellingham (2011), islands' features include distance, geographic finiteness, cultural and environmental insularity, and its remoteness as compared to other developed countries.

Yoon & Uysal (2005) emphasize that, successful marketing of tourist destinations are backed by an extensive analysis of tourist motivation. Motivation has been defined *as the need that drives an individual to act in a certain way to achieve a desired satisfaction* (Beerli & Martin, 2004). Motivation is an important factor for travel. It is important to understand travel motivations to understand to understand how to enhance a destination's attractiveness and gain competitive advantage. Many studies have attempted to identify motivational factors (Crompton, 1979; Jang & Wu, 2006; Yuan & McDonald's 1990; Uysal & Jurowski 1993; Oh et al., 1995. A study carried out by Scrogin et al. (2010), showed that analysis of tourist motivation is very important for destinations to understand leisure tourist destination choice. As Yousefi & Marzuki (2012) suggested, the motivation of the individual person to travel, to look outside for what he cannot find inside have been largely created by society and shaped by everyday life. If a destination wants to attract tourism, it is very important for the stakeholders to understand the driving motivational forces that urge a traveller to choose or not to choose a destination for their holidays and what are their reactions about the visited placed and this can help them for product development according to their needs and wants and do promotional activities (Jang & Wu, 2006;



Sangpikul, 2008). Therefore this study attempts to identify the motives of tourist to travel to Mauritius.

## LITERATURE REVIEW

*Motivation:* Motivation is related to the psychological factors that drive the needs, wants, and goals of individuals, it is considered to be a dynamic process within human kind that guides behaviour (Correia, 2000; Chan & Baum, 2007). Motivation directs *why we want, what we want?; and why we do, what we do?* (Reeve, 2005; Backman et al. 1995). To better understand this motivational behaviour, its context (environment, individual and culture) needs to be taken into account. Furthermore, people are normally triggered to do, purchase or want something as a search to achieve some kind of stability also known as homeostasis (Crompton, 1979; Goosens 2000) and only becomes aware of it when this homeostasis is disrupted hence setting the scene for motivation in order to fill that gap (Gnoth, 1997). When it comes to tourist travel it is the same motivation that dictates behavioral intention of tourist to visit a particular destination (McCabe, 2000), the activities they endeavor into and their level of satisfaction (Prebensen, 2006; Yoon & Uysal, 2005). Personal motives known as push motives and the characteristics of the tourism destination known as pull motives determine perceptions and guides choice of tourist to travel to a destination (Mohammad & Som, 2010). These motives interact in a dynamic and evolving context (Correia, 2000), and the tourist motivation is seen as a multidimensional concept that explains tourist decision (McCabe, 2000).

*Push Factor:* The push factors are considered to be the socio-physiological motivations that urge people to travel to a certain destination. Most of the push factors are the intangible and intrinsic motivations of the individual travellers such as the desire for escape, rest and relaxation, health and fitness, adventure, prestige and social interaction (Mohamad & Som, 2010). Socio- physiological motives (as one of drivers) are the intrinsic motivations that push one to travel (Kotler, 1982). This theory also joins Maslow's (1943) pyramid of needs where an individual has five elements of behaviours, which comprise namely the basic needs, safety needs, social needs, esteem and self actualization (Mayo & Jarvis, 1981). In his nine motives for travel, Crompton (1979), proposed seven as socio physiological or push motives and two classified as cultural or pull motives. The push factors were *Escape* from a perceived mundane environment (McLean & Hurd 2011), *Exploration* and evaluation of self, *Relaxation* (Mohamad & Som 2010; Kumar, 2010; Jones 2011), *Prestige* (Baker, 2011; Woodside & Martin, 2008; Gilbert & Morris, 1995; Swarbrooke et al., 2012), *Enhancement* of kinship relationships (Swarbrooke et al., 2012; Berns, 2009), and *Facilitation* of social interaction (McLean & Hurd 2011). Awaritefe (2004) further classified the push motives as Foreign and has found that the elements that also push people to travel are, Cultural/Educational needs, Need for environment change, Self actualization and Belonging/love. These elements have also been examined in the studies made by Jang & Wu (2006). In addition to the above propositions, Awaritefe (2004), also showed that people are motivated in their choice of a destination, show self-improvement in an appreciative cultural or educational context and Leisure/ recreational pursuits. Thus, push factors are factors that can make one want to travel in order to satisfy one's needs.

*Pull Factor:* The pull factor is thought to be useful in explaining the actual destination choice. Pull factors are the destination attributes that serve as an attraction for the tourist and this plays an important role in destination choice (Crompton 1979; Awaritefe, 2004). Pull factors are those that emerge as a result of the attractiveness of the destination. They include tangible resources such as beaches, coral reefs, rivers, sea and landscape, biodiversity, intangible and tangible heritage. Beaches are considered as one of the major attraction of the industry (Philips & House, 2009). Prayag & Ryan (2011) conclude that beaches are one of the most important motivator for tourists to visit islands. Leisure and recreational facilities is another pull factor for travellers to visit an exotic destination they may be attracted by the sea based and land base activities (Cave, 2009). Historic resources and as well as travelers' perceptions and expectations such as novelty, benefit expectations, marketed image of the destination are all considered as pull factors. The



pull factors also refer to man-made attractions, which include infrastructure and superstructure, natural attractions, historical sites, beaches and climate (Sirakaya et al., 1996). Furthermore, Awaritefe (2004) classified pull motives as the domestic with emphasis on favorable location, facilities/amenities and access to centre, cost satisfaction, quality services and good accommodation. Attraction is a very important motivator for tourists to visit a region as without attractions there is no tourism (Lew et al., 2008). Furthermore, Graham & Lenon (2002) propose that leisure and recreational activities comprise of cultural attractions, including museums, heritage sites and parks. Infrastructure is an important element when people are planning to engage to travel to a particular destination (Ritchie & Crouch, 2000). Tourist accommodation caters both for the needs and wants of domestic and as well as international tourism (Backer, 2010). It is an important element in the tourism industry as it contributes to the tourism system and also raises the image of the destinations in the worldwide market (Suntikul et al., 2010).

*Tourist Topology:* The term ‘tourist topology’ is used to describe the forms of tourist consumer behaviour and motivation (Plog, 1987). Motivation in itself does not suffice for a destination to understand why people travel to a particular destination (George et al., 2010). The topologies explain the tourist motivations, interests and style of travel and are based on asking tourists about their general ‘lifestyles’ or value systems by conducting interviews (Sharma, 2007). Plog (1987) pointed out that this type of research helps to examine tourist motivations as well as attitudes to particular destinations and modes of travel (Sharma, 1995). Two types of topologies were initially proposed by Gray (1970) and further developed by Plog (1987): Sunlusts and Wanderlusts. Sunlust is related to resort based tourists where factors such as sea and sun are the motivating factors. On the other hand, wanderlust is more about the desire to exchange the known for the unknown, to leave things that are familiar and go and see different places such as learn about other cultures and people.

## METHODOLOGY

This study adopts a quantitative approach which involved the development of a questionnaire for the collection of data. The research targeted a population of tourists coming to Mauritius for vacations and a sample size of 250 respondents was chosen. Convenience sampling technique was used to identify tourists in prime tourist areas such as Flic en Flac, Pereybere, Grand Bay, Blue Bay and Belle Mare regions. The questionnaire comprised of questions set to identify why tourists to take a decision to come to Mauritius, referred to as Push Factors (Pearce & Lee, 2005; Jang & Wu, 2006) and the pull factors that attracted them to the destination. Tourists were asked to rate their responses on a Likert- Scale (1 strongly disagree – 5 strongly agree). The next part of the questionnaire focused on the sunlust factors and the wanderlust factors as motivating factors in choosing Mauritius as a holiday destination. The next part focuses on the results and discussion.

## RESULTS AND DISCUSSION

For this study, the push factors were categorized into nine dimensions; the pull factors into eight dimensions. Furthermore the study looks at assessing the types of tourist that travel to Mauritius, whether they are more of the Sunlust or Wanderlust category. Looking into the factors identified as push attributes, the findings revealed that experiencing new and different cultures are important for tourists with a mean score of 4.46, followed by exploring the unknown with a score of 4.43 (Table 1). These two attributes firmly support the work of McLean & Hurd (2011), Mohammad and Som (2010) and Awaritefe (2004). The lowest mean was obtained for the statement *I want to show others that I can travel to remote and luxurious destination* with a mean of 2.23 reflecting that exotic island characteristics are not the main factors motivating tourists to travel. It also shows that tourist are much motivated by the prestige side of the destination (Baker, 2011; Woodside & Martin, 2008; Gilbert & Morris, 1995; Swarbrooke et al., 2012) but that they were for other reasons such as they get away from their daily routine.



Table 1: Push Motivators

Statement	Mean	Standard deviation
1- When I travel experiencing new and different cultures are important to me	4.46	0.789
2- When travelling the relationship between my companion / family/ friends and me is important	4.12	1.100
3- When I travel I like to do things in my own way	4.38	0.861
4- Travelling is a way for me to explore the unknown	4.43	0.668
5- I travel to develop my personal interest	4.30	0.814
6- I gain self-confidence when I travel	4.17	0.918
7- When I travel I want to please my companion	3.89	1.248
8- I want to show others that I can travel to remote and luxurious destination	2.23	1.078
9- I travel because I wanted to get away from my daily routine	4.10	1.130

The pull factors that were identified for this particular study were based on the following attributes; the facilities offered at the destination in terms of accommodation; the relative cost of travelling to the destination; quality of goods and services; the attractions and leisure and recreational activities.

Table 2: Pull Motivators

Statements	Mean	Standard deviation
1- I prefer to travel to countries where they have the same tourism infrastructure as in my country	1.0	0.921
2- I prefer to travel in countries where there are international hotels	2.35	1.352
3- I prefer countries where hotels offer comfort and good service	1.83	1.219
4- I prefer to travel to countries where I can visit numerous local attractions (museums, historical sites, and beaches)	4.74	0.647
5- When I travel the price of air ticket is very important for me	4.42	1.111
6- When I travel the price of accommodation is very important	4.38	1.138
7- I prefer travelling to countries where there are activities that are not available in my home country	4.04	0.939
8- I travel to countries where I can get value for money	4.89	0.445

The major pull factors, for Mauritius was that it was categorized as a destination that offered value for money with a mean score of 4.89. This is congruent with the study of Awartifie (2004), who found that people are also motivated for value for money. The second major pull factor to Mauritius is the attractions that Mauritius has to offer which scored a mean of 4.74. As per Law et al. (2008), attractions at a destination remain one of the most common denominators for a tourist to make his choice of destination to travel to. Here in Mauritius local attractions are merged with recreational activities. It was also clear that tourists were not much interested to visit destinations which were similar to their home countries as the following statement only received a mean value of 1: I prefer to travel to countries where they have the same tourism infrastructure as in my country.

The study also assessed repeat intentions of customers and 77.1% of the respondents confirmed that they would return to Mauritius as the island met their expectations. Taking these results into consideration, it can be said that the likelihood to have repeat customers tends to be very high. Moreover, due to their positive experience, 78.4% of the tourist surveyed would highly recommend the destination to other people, hence bringing positive word of mouth for the destination.

As mentioned by George et al. (2010), analyzing motivation in itself is insufficient for marketers to understand why people travel to a particular destination. This is why this study also used Plog's (1987) Sunlust and Wanderlust attributes to characterize the tourists that visit Mauritius. Table 3 provides the mean scores obtained for Sunlust and Wanderlust factors. The highest mean of 4.74 was obtained for the statement *I prefer to relax and sunbath in warm places with lots of Sun, Sea and Sand* showing that tourists visiting Mauritius are mostly Sunlust visiting an exotic beach resort destination. However,



Wanderlusts characteristics were also observed through the mean scores of 4.48 for the statement of *I prefer to make friends with local people when travelling in a foreign destination* and 4.44 for *I am mostly interested in meeting local people, trying local food and speaking the local language*.

Table 3: Sunlust And Wanderlust Motivators

Statement	Mean	Standard deviation
I prefer to relax and sunbath in warm places with lots of Sun, Sea and Sand	4.74	0.661
I am mostly interested in meeting local people, trying local food and speaking the local language	4.44	0.955
I prefer to remain active, engaged in my favorite sports	4.23	1.082
I prefer to make friends with local people when travelling in a foreign destination	4.48	0.931
I prefer to have as much personal contact with the local people as possible when travelling to a foreign country	4.40	0.976
I prefer to travel to countries where the culture is similar to mine	1.81	1.115
I prefer to travel to countries where people are of different ethnic group as me	4.21	1.072

## CONCLUSION

The study clearly confirms that the factors that motivate tourists to visit the destination Mauritius are its exotic island characteristics such as Sun, Sea and Sand. However, the study does not confirm that tourists should be grouped in either Sunlust of Wanderlust categories. On the other hand, tourists visiting Mauritius show a combination of both attributes where travel motives encompass the warm weather and beaches as well as appreciating a new culture. Therefore tourists visit Mauritius because it is an exotic island destination with a tropical island but also of its unique socio-cultural fabric which contributes to destination attractiveness. However, the destination needs to ensure that the destination offers value for money. It is important for the government to take precautions to preserve the beaches and marine life since these are key travel motivators. Carrying capacity should be managed as well as preservation of beaches and lagoons. Moreover, authenticity should be maintained and promoted through local cuisine, handicraft and other activities which give value to local products and culture. As the tourism industry is highly competitive, it is a must for destination managers to understand the travel motivations of tourists before developing and marketing products and services.

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# PARALLEL MARKETS FOR ENVIRONMENTAL EXTERNALITIES

Giani Grădinaru, Bucharest Academy of Economic Studies, Romania

## ABSTRACT

*Biodiversity loss is a symptom of a system that is not sensitive to changes that occur in its environment. Recognizing infinite value of ecosystems and biodiversity is a plus, but it is not enough. After several decades of environmental policy and specific arrangements for biodiversity conservation, increased funding, more research and tools becoming more efficient, the rate of biodiversity loss has not diminished. PES (payments for ecosystem services) is a global priority today, born from the conjunction of the two environmental front's interests - climate change and biodiversity. The paper deals with PES economy, detailing the economic rationale underlying PES. Thus, ecosystems provide not only goods for which there is a market, but also services with ecological contributions that occur at different scales. Ecosystem services are public goods, as externalities for which no markets, beneficiaries do not pay. In this case, market failure is usually the case and the society is provided with increasingly less services. The last part of the paper address national and/or local PES schemes, being applied in various forms in many countries, using national and regional systems.*

**JEL:** Q57, M21

**KEYWORDS:** payments for ecosystem services, biodiversity loss, economic approach

## INTRODUCTION

This relatively new concept of PES was clarified in 2007, in Heredia (Costa Rica), by the homonymous statement. Farley and Costanza (2010) analyzed the declaration, valued the results of a scientific workshop, organized by the Gunt Institute for Ecological Economics, and developed a set of ten principles for the use of PES systems: measurement, creating packages, agreeing scales, property rights, distribution, continuity of financing, adaptive management, education and policies, participation, political coherence. PES schemes should be a priority for irreplaceable ecosystem services, especially those that offer fails to meet the basic needs. Level of payments should be determined based on the cost of providing and not based on monetary estimate of benefits. However, the inclination to pay plays a role, but should be interpreted as a measure of viability and not of their value.

## LITERATURE REVIEW

The economic rationale underlying PES is relatively simple. Thus, ecosystems provide not only goods for which there is a market, but also services with ecological contributions that occur at different scales. Because ecosystem services are public goods, i.e. externalities for which no markets, beneficiaries do not pay, market failure is usually the case and the society is provided with increasingly less services. (Pagiola and al., 2002). Economic characteristics of ecosystem services determine the feasibility of using PES. The combination of rivalry and exclusion determines the type of goods represented by the ecosystem services and, based on this, if the introduction of PES will induce the supply at the desired level of society. Rivalry is a property that cannot be changed by policies and regulations. Ecosystem services often falls in the category of non-rival goods, so that the most effective method for delivering is their unique payment by a monopsonist. Exclusion is created by policies and regulations. An ecosystem service is non-excludable when it is impossible to create property rights or implementation costs are too high. For example, it is impossible to exclude anyone from the benefits of regulating climate.



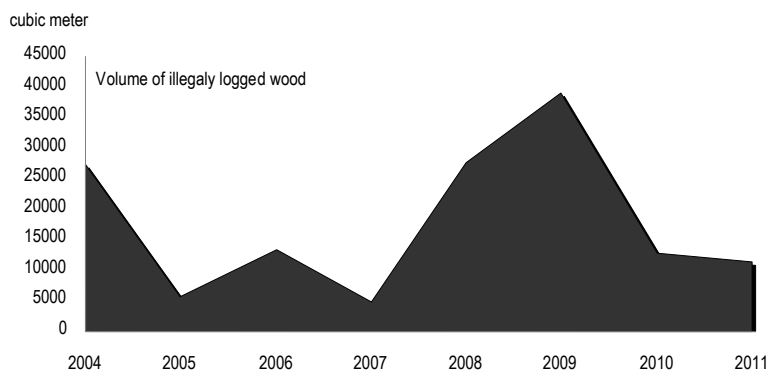
Farmers and foresters obtain less private benefits from land uses that correspond to ecological and social requirements (forest conservation, friendly agrotechnics from the biodiversity perspective). However, these uses are not competitive with the environmentally sensitive uses, which bring much higher private benefits (Engel and al., 2008). Market failure resulting from this is considered the main cause of irrational use of resources and environmental degradation (Pearce and Turner, 1990; Richards, 2000). PES seeks to create a compromise between conservation and use of natural resources by transferring management from the state to private actors who respond to monetary incentives (McAfee and Shapiro, 2008).

PES is trying to implement Coase theorem, which states that problems caused by the external effects can be overcome under certain conditions through private negotiations between affected parties. This develops the argument that PES avoids "punishing" non-organic farmers' behavior, replacing it with payment for "good behavior" by the beneficiaries. If the benefits are felt by society, then it must pay for them. Since not all social actors participate equally to these benefits of ecosystem services, those categories that have higher benefits should be identified, and then, mechanisms that ensure service levels correlate with the payments should be developed. Payments will generate the necessary funds for protection.

## DATA AND METHODOLOGY

By using PES, social costs of nature deterioration will be reduced due to avoidance of negative processes that could be produced. At the same time, social actors managing ecosystems that provide services can be rewarded and motivated to conserve ecosystems rather than exploit them. In Romania, Suceava County, the main motivation of illegal cutting is the resulted income by selling round wood or timber. Forest owners, who have recently acquired this status, faced with major new costs related to the management and protection of forests. They were not cleared by the new revenue, so cutting forest turned into a new source of income. The power of this motivation is illustrated by the evolution of illegally harvested wood volume (Figure 1).

Figure 1: Evolution of Illegally Harvested Wood Volume In Suceava County, 2004 Trough 2011



In Romania, there are many similar cases. Property rights were associated with a benefit of the new owners to be exploited. Their lack of respect is the effect of their lack of long-term benefits' knowledge, political uncertainty, associated with the possibility of losing the new properties and lack of alternative sources of income. In addition, wood traders use to offer generous proposals that pushed owners beyond legal obligations. Assuming that these offers were made by the representatives of PES schemes, owners would obtain these revenues and would have continued to be forests' owners and not of deforested areas.



In applying PES, the "polluter-pays" principle used to correct negative externalities is replaced by the "beneficiary-pays" principle, interpreted as "supplier-receives", since it is about positive externalities. Direct payments may ensure economic premise for optimizing efficiency in the case of insufficient resources for conservation (Ferraro and Simpson, 2002), based on the fact that land users know the cost of providing ecosystem services and seeks to reduce them, or focus on situations with better benefits. Thus, PES has the side effect of increasing local incomes, poverty reduction being considered one of the most important side effects (Grieg-Gran and al., 2005).

### Discussion

PES is applied in various forms in many countries, using national and regional systems. Latin America has been extremely receptive to the approach of the program, highlighting countries like Colombia, Nicaragua, Costa Rica, Ecuador, El Salvador and Mexico. Most programs focus on forests, but there are many initiatives that address agricultural ecosystems. In Mexico, *Scolec Te* project pays farmers for carbon sequestration services. Water supply is the service approached by most of PES programs, due to the urgent need to address water supply and ease with which water service users can be identified. In *Costa Rica* such a system was implemented since 1997. Services covered are: carbon sequestration, watershed protection, biodiversity and landscape conservation. The system covers 640 000 hectares of forest and forest plantations owned by 8000 owners.

The scheme includes direct payments of 64 USD/ha/year or 816 USD/ha/10 years. Funds to make these payments are grants by the World Bank, the Global Environment Facility (GEF) and the German Aid Agency, in addition to the collected revenues of carbon tax and individual agreements with water users. Assessments to date consider that system illustrates the functional potential of this mechanism. However, there are opinions that the system is not sufficiently effective in slowing deforestation.

*Nicaragua*: applies Silvopastoral program which aims not only internalize forest externalities, but also those of agriculture. To enter the program, farmers must undertake a series of actions such as planting trees, feeding on the leaves of trees, using hedges etc. Payments received by them vary from 180 USD/ha for grassland improvement to 400 USD/ha for high density planting trees on land previously used for grazing. To ensure a better matching of payments with provided ecosystem services, an Environmental Services Index (ESI) was developed. Annual payments are granted for four years under contracts which sets the ESI points to be gained by farmers. This element differentiates from other PES program where payments were represented by subsidizing additional costs necessary to protect ecosystems practices.

*Japan*: has implemented a PES in Kochi Prefecture in 2003. It was designed as a "*forest environmental tax*" or "*fee for water and forest management*". Each prefecture charged 5.10 USD per capita and 100 - 800 USD per enterprise to finance the restoration and improvement of ecosystem services (excluding the production of timber). An important feature is that forest owners are rewarded only if their effort is shown, respectively after they maintain the forest for at least ten years.

*New York* : depends on filtering services of natural ecosystems to maintain water quality of the reserves used by the city. Agro-techniques applied by farmers within the catchment area compromised water quality, so that the municipality had to find solutions to ensure the provision of safe drinking water. Decision alternatives consisted of building a treatment plant or applying good agricultural practices within the catchment area. Comparing the costs of the two options, the municipality decided in the favor of the second choice which is actually a PES program. Collection mechanism was established by charging consumers extra. In this case, the New York Water Authority worked as a monopsony, representing the city's water users.



*In Romania:* the World Wide Fund for Nature (WWF) launched the project "Promoting Payments for environmental services and sustainable financing schemes for the Danube Basin" in 2010. It aims to demonstrate PES functionality and has a total value of about 2.3 million USD, being financed by UNEP through GEF and supported by EU. The assigned price of a service has a range between a maximum, which demand is willing to pay, and a minimum represented by the supplier's cost. WWF is involved to raise the maximum, launching information campaigns and determining awareness.

## CONCLUDING COMMENTS

Under certain conditions, PES can create parallel markets for environmental externalities which may be traded, and their functioning is more efficient than other forms of government intervention. In practice, national and international actors, public or semi-public (governments, donors, development agencies, NGOs) and local government (municipalities, community organizations) are often obliged to organize payments and set prices, replacing unexpressed and less organized demand of market ecosystem services. Therefore, it is rather about the creation of quasi-markets than the markets themselves.

Involving more actors on quasi-markets for ecosystem services generates transaction costs, these include: technical studies to establish the link between ecosystem structure and services they provide; creating an organization to manage, monitor and support the program; strengthening institutional capacity to enforce the law, especially property rights; and current operating costs for monitoring and renegotiating contracts, other costs related to seeking buyers and sellers, conduct negotiations and establish agreements and certification. Reducing transaction costs is considered an important condition for the success of these programs. One way is by creating monopsony and reducing monopoly power in organizing payments. The necessary institution to create a monopsony and allowing capture of benefits depends on the spatial distribution and characteristics of ecosystem services. Monopsony must be made on a scale that reflects the manifestation of benefits from ecosystem services.

When a person or entity has monopsony power because it is the only beneficiary and potential buyer of a service, propensity to pay can be calculated on the basis of its welfare service. The existence of monopsony determines the avoidance of non paying beneficiaries (free-rider) of a public good. Direct payments for ecosystem services are justified when the marginal cost of ecosystem damage and the opportunity cost of supply are low. If these conditions are met, the formation of a monopsony should be ensured by institutions operating at the scale at which ecosystem services manifest.

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### **BIOGRAPHY**

Giani Gradinaru is an Associate Professor of the Statistics and Econometrics Department, Academy of Economic Studies Bucharest. Giani held didactic activity both undergraduate and post graduate level. Giani received the title of doctor in cybernetics and economic statistics in 2004. Postdoctoral scientific research aimed environmental statistics field, objectifying in books, articles and scientific communications (work paper). He is an expert evaluator and research project manager.



# BUILDING A NATIONAL ACCOUNTING MATRIX WITH ENVIRONMENTAL ACCOUNTS

Laia Pié Dols, Universidad Rovira i Virgili

## ABSTRACT

*The objective of this paper is to construct a social and environmental accounting matrix. A NAMEA (National Accounting Matrix using Environmental Accounts) is simply a double-entry table in which the rows contain the origins of the economic resources and the columns show the uses that economic agents give to the resources concerned. In a NAMEA, this information is linked to the environmental consequences of economic activity such as pollution and the use of natural resources. A NAMEA, therefore, enables to visualize the network of direct interconnections found in the economy and in society, i.e. between branches of activity and institutional sectors, and between the former and the environment.*

**JEL:** M40, Q50.

**KEYWORDS:** Social and environmental accounting, greenhouse emissions, regional income.

## INTRODUCTION

The escalation of the greenhouse effect and consequent warming of the planet have generated great concern. This is reflected in the number and scale of scientific projects and international conferences that have been carried out since the 1980s to analyse the problem and propose solutions. For example, the Toronto Conference on the Changing Atmosphere was held in 1988. This was the first high-level meeting where scientists and politicians debated measures to be taken to fight climate change. In 1990, the Second World Climate Conference was held in Geneva (Switzerland).

At the Rio Summit in 1992, the United Nations Framework Convention on Climate Change was drawn up. By signing this treaty, the developed countries (which are responsible for approximately 60% of the world's annual carbon dioxide emissions) promised to reduce their greenhouse gas emissions to their pre-1990 levels by 2010. Despite this breakthrough, it became evident that a stricter agreement was needed. In 1997, a legally binding protocol was reached in Kyoto in which the developed countries promised to reduce by 5.2% their collective emissions of six greenhouse gases, three of which were of human origin (carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O)), and three of industrial origin (hydrofluorocarbons (HFC), perfluorocarbons (PFCs) and sulphur hexafluoride (SF<sub>6</sub>)). They were to do this between 2008 and 2012, taking the 1990 levels as a reference.

This document, known as the Kyoto Protocol, came into effect on 16<sup>th</sup> February 2005, after it had been ratified by Russia. But the Kyoto Protocol expires at the end of 2012. At the 18th Summit of the UN Climate held in Doha on climate change, in which nearly 200 countries, they agreed to extend the 2020 Kyoto Protocol. However, the second phase covers only 15% of global emissions after Canada, Japan, New Zealand and Russia withdrew. United States has never acceded to the pact in part because neither is China and other developing nations and rapid growth. Countries try to adopt in 2015 a broader pact that would apply to all nations and take effect upon expiry of the extension of the Kyoto Protocol.

The rest of the paper is organised as follows. The next section describes the literature review. Section 3 presents the structure of a SAM. Section 4 describes the structure of a NAMEA. The paper ends with a conclusions section.



## LITERATURE REVIEW

Economic activities use natural resources and generate pollutant emissions, which mean that economic and environmental information need to be analysed jointly. For this to be done, in 1993 the United Nations published its System of National Accounts (United Nations, 1993). For the first time, this handbook formulated an accounting framework for assessing national accounts and environmental statistics, which determined how economic and environmental information was to be integrated but did not define a comprehensive method for doing so. In 1998, this integrated system was revised and published in a handbook (United Nations, 2003). The common framework described for economic and environmental information enabled the environment's contribution to the economy and the economy's impact on the environment to be consistently analysed.

In addition to the efforts by the United Nations to integrate economic and environmental accounts, several studies have analysed the interaction of economic and environmental information. Studies on incorporating pollution emissions and environmental impacts into the social accounting matrix (SAM) framework were first made in the 1990s. For example, Keuning (1992, 1993 and 1994) proposed a national accounting matrix that would include environmental accounts (that is, an environmentally extended SAM system). It would include both economic variables and pollution information, and economic variables would be expressed in monetary terms and environmental ones in physical terms. Pollution originating from production, consumption or import activities would appear in an emissions account.

Xie (1995) constructed an environmental SAM for China that took into consideration polluting emissions (liquid waste, solid waste and suspended dust). The SAM considered the dejection activities of different sectors, payments to avoid emissions, taxes paid for emissions, subsidies for controlling emissions, and industrial environmental investment (waste treatment plants and control teams). These activities were differentiated by production type, and resulted in a consistent database with which to initially calibrate a model with dejection activities. This SAM was therefore able to use real data on dejection costs to evaluate environmental policies.

The first pilot National Accounting Matrix that included Environmental Accounts (NAMEA) developed for the Netherlands (de Haan and Keuning, 1996) was an attempt to embed indicators for economic and environmental performance into one information system. The first NAMEA showed the environmental stress of production and consumption in a consistent format with the economic figures in the national accounts, by extending the national accounts matrix with environmental accounts expressed in physical units. Keuning, Dalen and De Haan (1999) described an aggregated NAMEA and compared the contribution of economic activities to economic indicators with their contribution to environmental indicators, both based on the information in the NAMEA. The cumulative contribution of economic activities to economic and environmental indicators is also given, thus taking into account the relations between production activities. Finally, they described a number of recent applications and extensions of the NAMEA in the Netherlands.

Ike (1999) described a NAMEA for Japan which provides a comprehensive and consistent picture of the interrelationship between the economy and the natural environment, a basis for applying cost-benefit analysis and the necessary information for policy planning. It not only gave environmental pressures from domestic pollutant emissions and transboundary flows from the rest of East Asia, but also focused on pollutant emissions in East Asia in relation to future growth potential. On the other hand, Vaze (1999) described the background to the work carried out on environmental accounts in the UK and explained how these accounts were calculated. Results from the pilot accounts were reproduced in a NAMEA framework, so that they could be compared with the NAMEAs constructed by other countries.



Xie and Saltzman (2000) constructed a numerical version of the environmentally extended SAM using Chinese data from 1990. Multiplier and structural-path analyses were applied to this database to assess environmental impacts of pollution-related economic policies. Xie (2000) then extended the SAM to capture the relationships among economic activities, pollution abatement activities, and pollution emissions. The author presented a numerical example of the environmentally extended social accounting matrix (ESAM) using Chinese data from 1990. The multiplier and structural path analyses were applied to the ESAM to assess the environmental impacts of pollution-related economic policies. The results showed that an ESAM can be a useful tool for environmental policy analysis.

De Hann and Keuning (2001) showed how environmental issues can be incorporated into macroeconomic accounting by constructing and using a National Accounting Matrix that includes Environmental Accounts (NAMEA) for the Netherlands. The paper firstly elaborated a number of conceptual issues on the harmonisation of environmental statistics and national accounts. Specific attention was given to the consistent allocation of pollution to production and consumption activities and the importance of aggregated environmental indicators.

Manresa and Sancho (2004) conducted the first example of integrated economic and environmental analysis for Catalonia, taking 1987 as the base year. The paper analysed the sectorial power intensity of the Catalan economy using a regional SAM that differentiated between polluting emissions originating from production and those originating from final consumption. The authors observed that the energy sectors themselves use energy sources with the greatest intensity. On the other hand, Rodríguez, Llanes and Cardenete (2007) showed that a SAM with environmental accounts can be used to analyse economic and environmental efficiency. They used a database with Spanish data from the year 2000, and applied it to water resources and greenhouse gas emissions. The matrix was used as a database for a multisectoral model of economic and environmental performance, which made it possible to calculate the domestic multipliers and their decomposition into direct, indirect and induced effects. These multipliers were used to evaluate the economic and environmental efficiency of the Spanish economy. The study demonstrated that there is no causal interrelation between those sectors with greater backward economic linkages and those with greater environmental deterioration.

Finally, Flores and Sánchez (2007) analysed and assessed the major environmental impacts on the economy of Aragon, relating the main economic dimensions to the uses of resources and levels of pollution. To carry out this analysis, they first constructed a SAM for Aragon for 1999. With this SAM, they then constructed a Social Accounting Matrix including Environmental Accounts (SAMEA) for 1999, which included water resources and several types of aquatic and atmospheric pollution. Using these matrices, they constructed an open Leontief model that revealed the association of water and pollution with to final demands, and the role these demands play in the exploitation of water resources and the generation of pollution. The imported flows of resources and pollution are also estimated.

## **STRUCTURE ACCOUNTING OF A SAM**

A SAM can be defined generically as a database that shows all transactions made between the agents of a specific economic system and the interrelation between income distribution, consumer patterns and production structure. It reflects how income is obtained and how all economic agents spend their money by representing the full circular flow of income. Databases of this sort provide a considerable amount of numerical information, which makes them very useful for economic modelling.

SAMs were proposed in the pioneering papers of Stone (1978) and Pyatt and Round (1979). Subsequently, Pyatt and Round (1985), Pyatt (1988) and Keuning and Ruijter (1988) systematised their structure and accounting definitions. In the late 1970s and throughout the 1980s, SAMs were constructed for an increasing number of countries, but it was not until 1993 that they were grouped together by the



United Nations System of National Accounts and in 1995 by the European System of Integrated National Accounts.

A SAM reflects all the economic transactions and monetary flows between economic agents during a period of time, generally a year. It presents the accounts in rows and columns in a square matrix. Each cell simultaneously represents the monetary income (in rows) and the payments or expenditure (in columns) of agents and institutions. The equilibrium between income and expenditure means that the total value of each row must be the same as the total value of the corresponding column. Economically, this implies that total saving is the same as total investment that expenditure is the same as income, and that demand is the same as supply.

## **STRUCTURE ACCOUNTING OF A NAMEA**

A NAMEA can be represented as a set of matrices containing data from national accounts (SAM) and environmental accounts. These accounts are linked to the measurement of environmental problems such as air pollution, water pollution and waste generation; they describe the pressures and flows that economic activity exerts on the environment (emissions), use of physical natural resources (environmental inputs) and steps taken by society to reduce or eliminate such pressures (recycling, reuse or depuration). Thus, environmental accounts are statistical data matrices with relations to certain environmental aspects, assessed in monetary terms and/or physical units; the only requirement is that the information take into account the established definitions and classification standards from economic statistics.

The SAM expresses the flows associated with the economic sphere in monetary units; in other words, it shows how flows are related to production and consumption activities, and subsequent income distribution and redistribution. In contrast, environmental accounts are represented in flow matrices expressed in physical units, which in turn are broken down into submatrices that show flows of natural resources used as inputs by the productive system, flows of atmospheric emissions, etc. The data included in NAMEA databases are not unique, as they may concern atmospheric emissions, waste, woodland surface area, active ingredients of subsoil, use of energy and consumption of natural resources. They may also include energy balances and product flows. Methods involving material and energy balance sheets have been developed for the physical accounting of product flows and have already been applied in some countries. These methods use physical input-output tables, extractions of environmental resources, the transformation of these materials within the economy, and waste generation from production and consumption activities (excluding transformations that occur in the natural environment). For example, see Stahmer et al. (1997) and Strassert (2000).

## **CONCLUSIONS**

The starting point of this paper was the construction of a social accounting matrix for. This matrix enables the interdependence between agents and sectors to be understood by providing a complete representation of the circular flow of income. However, we must bear in mind that SAMs include neither environmental variables (such as emissions of air, water or soil pollutants, toxic waste etc.) nor natural resources or environmental quality. For this reason, in order to have a more detailed database of the interconnections between branches of activity and institutional sectors and, in turn, between these and the environment, we have added environmental information to a SAM (which contains economic information) in order to obtain a Social Accounting Matrix with Environmental Accounts. A NAMEA is simply a double entrance table in which the origin of the resources in the national or regional economy can be observed in the rows and the uses of these resources made by economic agents can be seen in the columns.



Table 1. Structure accounting of a NAMEA with emissions accounts

		DOMESTIC ECONOMY							Total	ENVIRONMENT					
		Firms	Labour	Capital	Consumption	Public Sector	Saving-Investment	Foreign Sector		CH <sub>4</sub> (t)	CO <sub>2</sub> (kt)	N <sub>2</sub> O	SF <sub>6</sub> (kg)	HFC (kg)	PFC (kg)
		<i>A</i>	<i>0</i>	<i>0</i>	<i>C</i>	<i>G</i>	<i>I</i>	<i>X</i>		<i>E<sub>P</sub></i>	<i>E<sup>P</sup></i>	<i>E<sup>P</sup></i>	<i>E<sup>P</sup></i>	<i>E<sup>P</sup></i>	<i>E<sup>P</sup></i>
DOMESTIC ECONOMY	PRODUCTION	Firms	<i>A</i>	<i>0</i>	<i>0</i>	<i>C</i>	<i>G</i>	<i>I</i>	<i>X</i>	Total uses	<i>E<sub>P</sub></i>	<i>E<sup>P</sup></i>	<i>E<sup>P</sup></i>	<i>E<sup>P</sup></i>	<i>E<sup>P</sup></i>
		Labour	<i>W</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	Total earned income	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
		Capital	$\Pi$	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	Total profit income	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
		Consumption	<i>0</i>	<i>W</i>	$\Pi$	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	Total private income	<i>E<sub>C</sub></i>	<i>E<sup>C</sup></i>	<i>E<sup>C</sup></i>	<i>E<sup>C</sup></i>	<i>E<sup>C</sup></i>
	INSTITUTIONS	Public Sector	<i>T<sub>1</sub></i>	<i>0</i>	<i>0</i>	<i>T<sub>2</sub></i>	<i>0</i>	<i>0</i>	<i>0</i>	Total public revenue	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
		Saving-Investment	<i>0</i>	<i>0</i>	<i>0</i>	<i>S</i>	<i>D</i>	<i>0</i>	<i>-F</i>	Total saving	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
REST OF THE WORLD	Foreign Sector	<i>M</i>	<i>M</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	Foreign payments	<i>T<sub>m</sub></i>	<i>T<sup>m</sup></i>	<i>T<sup>m</sup></i>	<i>T<sup>m</sup></i>	<i>T<sup>m</sup></i>	<i>T<sup>m</sup></i>
TOTAL		Total resources	Total earned income	Total profit income	Total private expenditure	Total public expenditure	Total investment	Income from foreign sources							

This table shows the structure of a NAMEA database that represents only pollutant emissions. The table shows six greenhouse gases, but could perfectly show other emissions. The six gases we analysed are those that must follow the guidelines of the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrogen monoxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF<sub>6</sub>). *A* is intermediate consumption, *C* is private consumption, *I* is gross capital investment, *G* is public expenditure, and *X* is sectorial exports. Additionally, *W* is the payment of earned income,  $\Pi$  is gross operating surplus or profit income, *S* is private saving, *D* is public sector deficit, *F* is trade balance, *T<sub>1</sub>* are net taxes on production, *T<sub>2</sub>* are direct taxes and, finally, *M* are sectorial imports of equivalent products.



*Note that the units of measurements are not unique and depend on the type of gas. In our example, they are tons, kilotons, and kilograms. In the environmental account of Table 2, the first row contains the column vectors  $E^p$  that show the emissions of each gas made by sectors of production. Similarly,  $E^c$  are column vectors of physical emissions made by private agents, and  $T^m$  are the emissions due to the external relations of the economy. Source: Alcántara (2003).*

A NAMEA has been used because it allows information about monetary flows stemming from the regional or national accounts to be integrated with the physical measuring of various polluting gases emitted into the atmosphere. The inter-connections between economic accounts and environmental accounts are thus revealed, and clear insight is provided as to whether or not there is a causal relation between activities of greater economic influence and those which cause greater harm to the environment.

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# AUDITING TECHNOLOGICAL INNOVATION IN DEVELOPING COUNTRIES

Duha S. Alsanad, Arabian Gulf University, Bahrain  
Refaat H. Abdel-Razek, Arabian Gulf University, Bahrain

## ABSTRACT

*Most Arab countries fall far behind developed countries in terms of technology and innovation and there is little current published literature that evaluates innovation and suggests ways to improve it in these countries. The objective of this paper is to audit innovation management in one of the largest Saudi petrochemical companies in order to identify the company's strengths and weaknesses from an innovation perspective. An audit survey was carried out. The results showed that there is top management commitment and support for innovation; learning is very well managed; the company is committed to the development of its employees worldwide; the innovation system is flexible enough to allow specified small projects to be fast-tracked and the linkages and innovation process ranked in the middle. On the other hand, the innovative organization and strategy ranked lowest; the strategy is impacted negatively by the company's inadequate analysis of new technological and market developments; completing innovative projects on time and within budget also received a lower rank and the company's structure does not make provision for rapid decision-making. The audit results were compared with those of companies in Brazil and China. This comparison supported the audit results. Carrying out regular auditing and responding appropriately to the findings should progressively improve the company's innovation capabilities.*

**KEYWORDS:** Developing Countries, Technological Innovation, Innovation Audit, Innovation assessment.

## INTRODUCTION

A World Bank Institute report described the innovation climates in developing countries as problematic, characterized by poor business and governance conditions, low educational levels, bureaucratic climate and mediocre infrastructure (Aubert, 2004). The World Bank (2010) recommended that governments need to pay attention to innovation, particularly in the developing world, because innovation is the key driver of economic development and it is the main tool to cope with major global challenges. A report made by UNESCO (2010) stated that even oil-rich-Arab states like Saudi Arabia need innovation. Despite the need for innovation, literature shows that Saudi Arabia lags far behind developed countries in terms of Science and Technology (Sanyal & Varghese, 2006; UNESCO, 2010) and there are few published works that evaluate technological innovation in Saudi Arabia. The objective of this paper is to audit innovation in one of the largest petrochemical company in Saudi Arabia in order to analyze and evaluate how well the company manages innovation.

### Innovation Measurement And Auditing

In the modern business world, innovation is considered an engine of growth, but surprisingly many companies still don't measure their innovation performance and look at the innovation process as something that is mysterious and difficult to master (Skarzynski & Gibson, 2008). Wetter (2010) categorized the main measurable characteristics of innovation into hard and soft. Hard measures refer to the ones that are linked directly to the innovation process such as the number of patents. Soft measures, like productivity improvements, may be direct but are less clear due to their influence by other factors such as managerial factors. Innovation could also be categorized according to the scope and place to be measured. It could be measured at the company level, sector level and even country level. Each has its own characteristics and calls for different types of metrics. Another categorization of innovation measurement is by using quantitative measures such as the input output model or qualitative measures by using an innovation audit. Innovation audit is defined as "a tool that can be used to reflect on how the



innovation is managed in a firm” (Lima, 2011). Innovation audit is different from financial audits, which are based on quantitative measures (Goffin & Mitchell, 2005). Innovation audit is a significant breakthrough in the area of technological innovation management (Liao et al. 2011). There are several tools and frameworks to audit innovation management. Blankley et al. (2006) explained two examples of innovation audits. One framework was suggested to audit innovation against a core process model which consisted of concept generation, product development, process innovation and technology acquisition (Chiesa et al., 1996). Another framework, "inventory for organization innovativeness", was proposed by Tang (1999) and intended to measure organizational effectiveness in innovation. Mentz (1999) developed what he called a "competence audit for technological innovation", the aim was to check the organization's abilities relative to best practices in innovation. Radnor and Noke (2002) presented a self-diagnostic tool referred to as the "innovation compass" to pinpoint gaps between current and desired performance of organizations regarding innovation. Another innovation audit framework was suggested by Goffin and Mitchell (2005) for identifying strengths and weaknesses using the "Pentathlon Framework". A recent audit tool was presented by Tidd and Bessant (2009) who have identified the factors that influence the success and failure of innovation and used these factors to develop an audit tool for assessing innovation performance in organizations. It focuses attention on five key areas of innovation management: strategy, process, organization, linkages and learning.

## AUDITING TECHNOLOGICAL INNOVATION

This study is implemented in a large public petrochemical company based in Riyadh, Saudi Arabia. Its main manufacturing facilities are located in two industrial cities: Al Jubail on the east coast and Yanbu on the red sea coast of Saudi Arabia. It is counted among one of the pillar of the Saudi Arabia economy (Oxford Business Group, 2009). Today, it operates in more than forty countries with more than thirty three thousand employees across the world and is composed of six business units. These are: Chemicals, Polymers, Performance Chemicals, Fertilizers, Metals and Innovative Plastics. It has seven technology centers distributed around the globe. The company has ownership rights or licenses to about 3,760 active patents and 3,394 pending patent applications around the world and received many awards for its innovativeness. One of these awards was from the European Polycarbonate Sheet Extruders (EPSE). As petrochemicals play a vital role in economics and also in our everyday lives, the demand on it grows day after day making it one of the most competitive and innovative industries.

### The Audit Tool

The selected tool to audit innovation was developed by Tidd and Bessant (2009). It was used in different studies such as Duin (2006), Ye and Zhou (2009), Pang and Qu (2010), Lima (2011) and Karlsson et al. (2011). The questionnaire composed of five audit dimensions: strategy, learning, linkages, processes and innovative organization. It consists of forty statements which describe "the way we do things around here". For each statement, a score between 1 to 7 is determined. The scores determine the respondents' degree of agreement or disagreement that the statements are true. Strongly agree has a value of 7, agree 6, somewhat agree 5, undecided 4, somewhat disagree 3, disagree 2 and strongly disagree 1.

### The Participants

All fifty employees from one of the company's technology centers that is the closest to innovation activities were surveyed using the audit questionnaire. Two thousand audit statements were answered by all the 50 employees in the Technical Services Lab, a part of the company's Technology Center in Riyadh, Saudi Arabia. The surveyed employees were categorized according to their job title as shown in Table 1. The table shows that the highest percentage of participants are engineers (36%), followed by scientists (20%), followed by both administrators and technicians with (22%) each. Employees were also categorized into four levels according to their educational qualifications. Table 2 shows that four of the respondents (8%) are Ph.D. holders, eight (16%) are Master degrees holders, eleven (22%) are Post Graduate Diploma holders and twenty seven (54%) are Bachelor degree holders.



Table 1: Participants' Job Titles

Job Role	No of Employees	No of Participants	Percentage	Response Rate
Scientists	10	10	20%	100%
Engineers	18	18	36%	100%
Administrators	11	11	22%	100%
Technicians	11	11	22%	100%
Total	50	50	100%	100%

*This table shows the categories of the surveyed employees according to their job title.*

Table 2: Respondents' Educational Qualifications

Degree	No of Respondents	Percentage
Ph.D.	4	8%
Master's	8	16%
Bachelor	27	54%
Diploma	11	22%
Total	50	100%

*This table classifies the surveyed employees according to their qualifications.*

## DATA ANALYSIS AND RESULTS

### Overall Auditing Results

The data were collected and analyzed. The average scores given by the respondents to each of the auditing statement of the five audit dimensions are summarized in Table 3. The results showed that the average score of the learning dimension is the highest, 5.04, which indicates that the employees are satisfied and agree that the company is managing the learning aspect very well. The linkages and process dimensions ranked in the middle while the innovative organization and strategy aspects received the lowest scores, as shown in Table 3.

Table 3: The Company's Audit Results By All Employees

Strategy		Process		Innovative Organization		Linkages		Learning	
Statement No.	Mean	No.	Mean	No.	Mean	No.	Mean	No.	Mean
1	4.46	2	4.54	3	4.58	4	5.68	5	4.84
6	4.30	7	4.30	8	4.64	9	4.82	10	5.38
11	4.42	12	4.58	13	4.48	14	3.86	15	5.86
16	4.48	17	4.36	18	3.98	19	4.78	20	5.22
21	4.34	22	4.94	23	4.38	24	4.22	25	4.92
26	5.10	27	4.32	28	4.96	29	4.84	30	4.62
31	4.22	32	4.40	33	4.16	34	4.46	35	4.82
36	4.82	37	5.12	38	5.04	39	5.04	40	4.62
Total	36.14	Total	36.56	Total	36.22	Total	37.70	Total	40.28
Score	4.52	Score	4.57	Score	4.53	Score	4.71	Score	5.04
Rank	5	Rank	3	Rank	4	Rank	2	Rank	1

*This table summarizes the respondents' scores to auditing statements.*

**Learning:** This dimension stands out as the highest ranking among the five dimensions of the audit as shown in Table 3. The results showed that the company has established itself as a learning organization. An in-house teaching structure has been established which focuses on learning the real, day-to-day challenges that managers and teams face in order to develop new skills which allow them to reach their full potentials. The average score of 5.04 out of 7 signifies that the employees agree that the company is managing the learning aspects well. Among all of the 40 audit statements, statement number 15: "We learn from our mistakes" received the highest score. The results also showed that the company works closely with its customers and end-user. Statement number 10: "We are good at understanding the needs of our customers/end-users" received a relatively high score of 5.38.

**Strategy:** Strategy received the lowest average score of 4.52 among the five dimensions of innovation



audit and was ranked the fifth and last. This indicated that strategy could be considered one of the company's weaknesses from an innovation audit view. Statement 31 of the strategy dimension: "We have processes in place to review new technological or market developments and what they mean for our firm's strategy", received the lowest score of 4.22 among all the eight strategy statements. This showed that employees think that there is a lack of processes to analyze new technological or market developments which affects the firm's strategy negatively. However, the results also showed that the participants mostly agree that there is top management commitment and support for innovation, as statement number 26: "There is top management commitment and support for innovation" received the highest score of 5.1 among the eight strategy statement.

Process: The process ranked third out of the five dimensions with an average score of 4.57. Statement 37 of the survey: "There is sufficient flexibility in our system for product development to allow small 'fast-track' projects to happen", received the highest score of 5.12 among the eight statements that are concerned with the process dimension. Therefore, the positive element in this aspect is that the company has flexibility in their innovation system. However, statement number 7: "Our innovation projects are usually completed on time and within budget", received the lowest score of 4.3 which implies that there are some flaws in the process.

Innovative Organization: The innovative organization dimension ranked fourth out of the five innovation audit dimensions, with a 4.53 score. Table 3 shows that the highest score in the eight statements of the organization dimension was 5.04 and was given to statement number 38: "We work well in teams" (5.04). The lowest score was 3.98 and was given to the statements number 18: "Our structure helps us to take decisions rapidly". This lowest score statement is linked to deficiency and problems in the innovation organizational structure which doesn't allow, among other things, taking decision rapidly. The second lowest score was 4.16 and was given to statement number 33: "We have a supportive climate for new ideas – people don't have to leave the organization to make them.

Linkages: This dimension ranked second among the five audit dimensions. It implies that this dimension is managed relatively well. The highest score in this dimension was 4.7 and was given to statement number 4: "There is a strong commitment to training and development of people". This score and other statements scores showed that the company is committed to training its employees. The organization invests in its employees worldwide in terms of training and education, both in-house and in partnership with academic institutions in order to achieve its vision. However, the lowest score was 3.86 and was given to statement number 14: "We work well with universities and other research centers to help us develop our knowledge". This problem is more emphasized by knowing that this statement was given the lowest score among all forty statements in the 5 dimensions. This is most probably due to the fear of leaking their projects to others.

#### Innovation Audit by Job Titles

The Technical Services Lab (TSL) employees were classified according to their job titles: scientists, engineers, administrators and technicians. The results showed that scientists are the most satisfied group with how well the company manages innovation. They gave the highest scores in matters related to strategy, process and learning, with average scores of 5.03, 4.93 and 5.48 out of 7 respectively. Engineers are the second most pleased group about how well the company manages innovation. They gave the highest score to the innovative organization dimension among the four employee groups with a score of 4.78. Administrators gave the highest score of 4.86 for linkages dimension, their view to the strategy dimension is better than engineers and technicians. Technicians on the other hand, are the least satisfied group with the way the organization manages innovation. They gave the lowest score among the four groups in strategy, innovative organization and learning.

#### Comparing the Company's Innovation with Chinese and Brazilian Companies



The audit tool (Tidd and Bessant, 2009) was implemented in some organizations in different countries. Ye and Zhou (2009) and Pang and Qu (2010) applied the questionnaire on Chinese firms. Lima (2011) also used the questionnaire for auditing Brazilian firms. The scores given by the Saudi company are compared to the ones received by companies in China and in Brazil because according to the International Monetary Fund's (2012) report, Saudi Arabia, China and Brazil are considered developing economies. Table 4 shows the scores given by the Saudi company, two Chinese companies (Huangong Tools Company and Guizhou YiBai Pharmaceutical Co. Ltd) and two Brazilian companies (Poly Easy and Arinos).

The comparison is made in order to examine how well the Saudi company manages innovation in relation to other companies based in other developing countries such as China and Brazil. The comparison showed that the Saudi company is not managing innovation as well as the other overseas companies. It didn't score highest in any of the innovation dimensions. Among the five companies, it ranked the lowest in the strategy and innovative organization dimensions. It ranked forth out of the five companies in process, linkages and learning. The Brazilian company Poly Easy is doing best in strategy, linkages and learning dimensions, while the Chinese company Huangong Tools is leading in the process and innovative organization dimensions. The percentage differences between the Saudi company's score and each of the foreign companies' was also calculated for each of the five dimensions and are given in Table 4.

The results revealed that the largest difference was between the Saudi company and "Huangong Tools" with a difference of 25.79% in the process aspect. The smallest difference on the other hand, was between the Saudi company and the Brazilian company Arinos in the process dimension by 0.43%. The Saudi company however was doing better than some companies in various aspects as indicated by the negative sign in the difference Difference between the Saudi Company and Guizhou YiBai in the process dimension and Difference between the Saudi Company and Arinos in the linkages and learning aspects. Its score was higher than Arinos by 10% in the linkages aspect and by 0.57% in the learning aspect. It also obtained 6.7% higher score than Guizhou YiBai Pharmaceutical Co. in the process aspect.

Table 4: Percentage Differences Between Innovation in the Company and Four Other Companies

Company	Strategy	Processes	Innovative Organization	Linkages	Learning
The Saudi Company	4.52	4.57	4.53	4.71	5.04
Score as a percentage (%)	64.57	65.29	64.71	67.29	72.00
Huangong Tools Company (Chinese firm)	4.75	6.38	5.50	5.18	5.32
Score as a percentage (%)	67.86	91.07	78.57	74.00	76.02
Difference between the Saudi Company and Huangong Tools (%)	3.29	25.79	13.86	6.71	4.02
Guizhou YiBai Pharmaceutical Co. Ltd (Chinese firm)	4.90	4.10	5.10	5.40	5.30
Score as a percentage (%)	70.00	58.57	72.86	77.14	75.71
Difference between the Saudi Company and Guizhou YiBai (%)	5.43	-6.71	8.14	9.86	3.71
Poly Easy (Brazilian firm)	5.60	5.50	5.30	5.50	5.60
Score as a percentage (%)	80.00	78.57	75.71	78.57	80.00
Difference between the Saudi Company and Poly Easy (%)	15.43	13.29	11.00	11.29	8.00
Arinos (Brazilian firm)	5.50	4.60	4.90	4.00	5.00
Score as a percentage (%)	78.57	65.71	70.00	57.14	71.43
Difference between the Saudi Company and Arinos (%)	14.00	0.43	5.29	-10.14	-0.57

*This table shows the percentage differences between the Saudi company's score and each of the foreign companies' for each of the five dimensions.*

The average scores of the two Chinese companies and the average scores of the two Brazilian companies are calculated and compared with the Saudi company's scores as shown in Table 5. The comparisons showed that the Chinese companies have the highest scores in processes, innovative organization, linkages and learning dimensions whereas the Brazilian companies received the highest score in the strategy dimension. The Saudi company, on the other hand, ranked lowest in all dimensions. The percentage differences between the Saudi company score and the Chinese and Brazilian scores were also calculated for each of the five dimensions and are also given in Table 5. The results showed that the differences are small and range between 0.57% and 14.71%. The comparison between the Saudi and



Brazilian companies showed that the greatest gap of 14.71% was in the strategy dimension. Whereas, the smallest gap of 0.57% occurred in the linkages dimension. The comparison between the Saudi and Chinese companies was also analyzed and showed that the greatest gap of 11.04% was in the strategy dimension. Whereas, the smallest gap of 3.87% occurred in the linkages dimension. The results also revealed the Saudi company has similar strengths and weaknesses as the average of the Chinese firms. They both showed strength in learning and weakness in strategy. While the Brazilian firms show strength in the strategy and weakness in the linkages dimensions.

Table 5: Comparison Between The Company's Innovation And The Averages Of The Chinese And Brazilian Companies

Company	Strategy	Processes	Innovative Organization	Linkages	Learning
Saudi Company	4.52	4.57	4.53	4.71	5.04
Score as a percentage (%)	64.57%	65.29%	64.67%	67.29%	72.00%
Average of Chinese Firms	4.83	5.24	5.30	5.29	5.31
Score as a percentage (%)	68.93%	74.82%	75.71%	75.57%	75.87%
Average of Brazilian Firms	5.55	5.05	5.10	4.75	5.30
Score as a percentage (%)	79.29%	72.14%	72.86%	67.86%	75.71%
Average difference (Saudi and Chinese firms)	4.36%	9.54%	11.04%	8.29%	3.87%
Average difference (Saudi and Brazilian firms)	14.71%	6.86%	8.19%	0.57%	3.71%

*This table summarizes the percentage differences between the Saudi company score and the Chinese and Brazilian scores.*

## CONCLUSIONS

The objective of this paper is to audit the management of innovation in one of the largest Saudi petrochemical companies. An audit survey was carried out which consisted of five dimensions: strategy, processes, innovative organization, linkages and learning. The results showed that those most satisfied with the company's innovation management are researchers, while technicians are the least content. The results further revealed that there is top management commitment and support for innovation. One of the auditing dimensions, learning, is well managed and stands out as the highest ranking among the five dimensions. The company is committed to the development of its employees worldwide. In addition, the innovation system is flexible enough to allow specified small projects to be fast-tracked.

On the other hand, the innovative organization and strategy dimensions ranked lowest. The strategy dimension is impacted negatively by the company's inadequate analysis of new technological and market developments. Completing innovative projects on time and within budget also received a lower rank. Moreover, the company's structure does not make provision for rapid decision-making. The audit results of the Saudi company were compared with 2 companies in Brazil and 2 in China, it was revealed that the Saudi company lags behind the foreign companies regarding the way it manages innovation. Special attention is needed in aspects related to strategy and innovative organization dimensions. However, some of the gaps between the Saudi company and the Chinese firms and the Brazilian firms could easily be closed. For example, the Saudi company's results are almost equal to the average of the two Brazilian firms regarding the linkages dimension with only 0.57% difference.

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**BIOGRAPHY**

Dr Refaat Abdel-Razek is Professor and Director of the Technology Management Program, College of Graduate Studies, Arabian Gulf University, Bahrain. He obtained his PhD in Engineering Management from Loughborough University, UK. He has more than sixty five papers published in several prestigious international journals and conferences; some are on the Top Ten download lists of the Social Science Research Network (SSRN) <http://ssrn.com/abstract=2148065>.. He is also a reviewer in some of these journals, and a consultant to a number of international organizations. He has supervised and accomplished more than fifty PhD and MSc theses. He can be contacted at Arabian Gulf University, email: [refaathar@agu.edu.bh](mailto:refaathar@agu.edu.bh)

Doha AlSanad obtained her MSc in Technology Management from the Arabian Gulf University and is currently working in ARAMCO, Saudi Arabia. She can be contacted at Arabian Gulf University, email: [dohass@agu.edu.bh](mailto:dohass@agu.edu.bh)



# MAPPING TECHNOLOGICAL INNOVATION: METHODOLOGY AND IMPLEMENTATION

Refaat H. Abdel-Razek, Arabian Gulf University, Bahrain

Duha S. Alsanad, Arabian Gulf University, Bahrain.

## ABSTRACT

*Technological innovation is the underlying driving force of economic development, both in a nation's economy and in an organization's competitiveness. The first objective of this paper is to map the innovation space available in the Saudi Arabian Basic Industries Corporation, one of the largest petrochemical companies in the Middle East. The second is to suggest modifications to an innovation mapping tool and apply the modified tool to the same company. First, data were collected over a three-year period. They were analyzed and mapped using the 4Ps innovation mapping model. Second, modifications were suggested to eliminate the weaknesses associated with this model. The results showed that the company introduced a total of forty four innovations that were all incremental; the majority fell in the product and process. The implementation process of the 4Ps model showed that it has deficiencies in some cases, due to not having clear dividing lines between pure and combined innovations. It does not allow for mapping innovations that combine product-with-process or position-with-paradigm innovations; furthermore, radical and incremental innovations cannot always be clearly positioned. A modified model was developed that overcomes these weaknesses. A modified model was developed and successfully implemented to map the innovation space in the same company.*

**KEYWORDS:** Innovation Management, Innovation Assessment, Innovation Measurement, Mapping Innovation, Modeling Innovation.

## INTRODUCTION

Over the past few years, technological innovation management has become one of the most attractive and promising areas of studies. Nieto (2004) confirmed this fact as the number of academics who oriented their research towards this field of study has increased, the number of new scientific journals concentrating on the study of innovation has also increased and every year there is consolidation of different academic associations concentrating on innovation. Governments need to pay attention to innovation, particularly in the developing world, because it is the key driver of economic development and is the key instrument in overcoming major global challenges. In spite of the relatively high expenditure on education in some Arab countries such as Saudi Arabia, whose expenditure on education as a percentage of GDP was 5.6% in 2008 (UIS, 2009), the literature shows that Saudi Arabia lags far behind developed countries in terms of science and technology (S&T): most S&T indicators reveal weak performance (Nour, 2005).

Moreover, a UNESCO report (2010) noted that there is weak co-ordination between public and private funding for R&D in the Arab states and there is often insufficient capacity within the R&D system to absorb fresh graduates seeking to work in the research fields, especially female graduates. Funding for research and development in the Arab countries remains far below that of most other regions (UNESCO, 2010). Table 1 demonstrates the expenditure on R&D as a percentage of their GDP in some Arab states and other countries from 2007 to 2009 (The World Bank, 2012). It shows that in 2009 expenditure on R&D as a percentage of GDP in Saudi Arabia and Egypt was 0.08 and 0.21 respectively, while in Israel and Finland it was 4.27 and 3.96 respectively. The first objective of this paper is to map innovation space in one of the largest petrochemical companies in Saudi Arabia in order to determine the dominant types of technological innovation produced by the company and to make recommendations for improving innovation. The second objective is to modify and improve a current model for mapping innovation.



Table 2: R&amp;D Expenditure as Percentage of GDP In Selected Countries (The World Bank, 2012)

Country	2007	2008	2009
Egypt, Arab Rep.	0.26	0.27	0.21
Finland	3.47	3.72	3.96
France	2.08	2.12	2.23
Israel	4.80	4.66	4.27
Saudi Arabia	0.05	0.05	0.08
Sweden	3.40	3.70	3.62

*This table shows R&D expenditure as percentage of GDP in some selected countries*

## INNOVATION CLASSIFICATIONS

Innovation is classified according to its degree of novelty, continuity, form and many other characteristics. There are different degrees of novelty associated with innovation. Previous studies (Dosi, 1982; Dewar & Dutton, 1986) divided innovation into two categories, radical and incremental. Radical innovation is extremely risky and uncertain, which is why it is harder to explore; it is, however, seen as a source of long term growth. Incremental innovation on the other hand is easier as it is a continual process of making additional improvements. Dosi (1982) and Tushman & Anderson (1986) distinguished between innovations according to whether they affect existing ways of doing things (continuous) or develop new products, services or processes, individually or in combination (discontinuous). Continuous innovations happen in stable routines under clear rules, whereas discontinuous innovations are competence-destroying and very ambiguous. Innovation is also classified according to its form (OECD & Eurostat, 2005; Tidd & Bessant, 2009). Both publications classified innovation into four primary forms. They both named two of the forms as ‘product’ and ‘process’ innovations; the other two forms differ, the former categorized them as organizational and marketing, and the latter as position and paradigm.

### Mapping Innovation

Mapping is defined as “a graphic pictorial tool to arrange key concepts” (Bradshaw & Lowenstein, 2007). Bailey and Martin (2009) state that visual models help visualize how something functions within the real world by providing some graphic or visual outputs. The literature has several tools with different objectives that are used to map innovation. Some of these tools are used to check the state of innovation across the world such as (McKinsey, 2009; O’Rourke, 2007); some are used to analyze innovation performance, such as the one proposed by Cutter (2012), while others are used to determine the dominant types of innovations presented by organizations, like the tool proposed by Sniukas (2010) and Tidd & Bessant (2009). Francis & Bessant (2005) introduced an approach to identify innovation types.

They suggested a diamond shape model to map innovation space which classifies innovation into four types that all start with a “P” and called them the 4Ps of innovation, these are: Product, Process, Position and Paradigm. Francis and Bessant (2005) tested the framework in five different companies in the pharmaceutical industry and found that it was useful. As the diamond shape model only allowed mapping innovation activities under a steady state of “do what we do, but better”, Tidd, Bessant & Pavitt (2005) changed its shape into a circular model to show the degree of novelty of an innovation in addition to the 4Ps classification. The mixture of the degree of novelty with the 4Ps of innovation resulted in a map of innovation space. The area indicated by the circle in Figure 1 is the potential innovation space within which an organization can explore. The model helps organizations identify where they currently have innovations and where they might move in the future. It also helps explore different types of innovation instead of focusing on only one or two types. Another useful way to apply this concept is by comparing maps for different organizations competing in the same market, to determine where they might find innovation opportunities by looking at unexplored spaces. The framework has since been mentioned in several books and studies.



## Mapping Innovation in the Saudi Arabian Basic Industries Corporation

### Petrochemical Industry in Saudi Arabia

Petrochemicals are making their impact worldwide as they are an essential part of our everyday lives. There is a wide range of petrochemicals products, such as cables, book covers, rubber, plastic and a multitude of everyday items. Two decades ago, Saudi Arabia appeared an unlikely location for a major industrialization drive (Ramady, 2010). Today the Saudi economy is controlled by two key sectors, oil and petrochemical (AlRajhi Capital, 2010). A report published by the Oxford Business Group (2007) stated that Saudi Arabia is one of the largest petrochemical-producing countries in the world, and that in recent years it has managed an output almost equal to China's. Another report stated that Saudi Arabia is supplying over one hundred countries and accounting for about seven percent of the worldwide supply of basic petrochemical products (SAMBA Financial Group, 2009). An AlRajhi Capital report (2010) declared that, nowadays, the petrochemical industry is a crucial driver in the Saudi market as it accounts for 5% of Saudi GDP and 34% of the value of the stock market.

Figure 1: Mapping Innovation Model 4Ps (Tidd & Bessant, 2009)

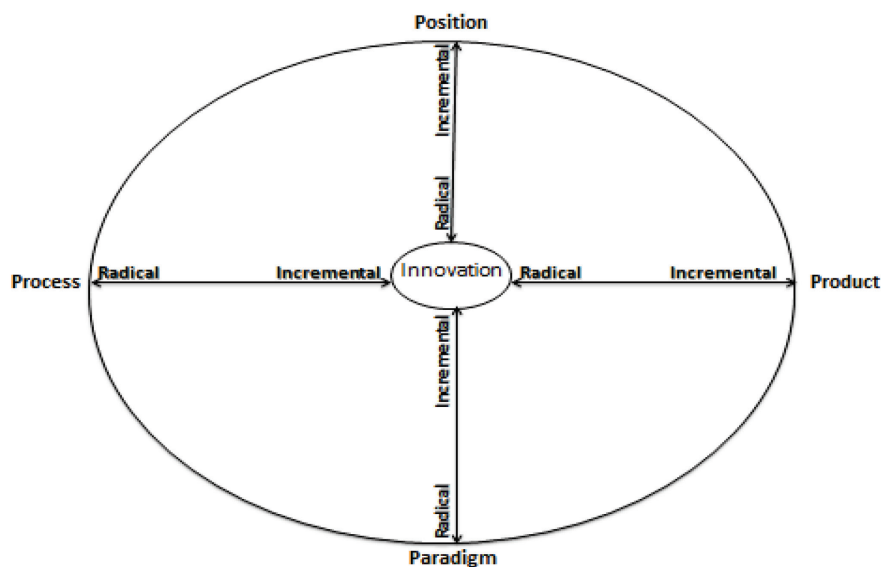


Figure 1 shows the traditional illustration of the potential innovation space within which an organization can explore.

### Saudi Arabian Basic Industries Corporation (Sabic)

SABIC is a public company based in Riyadh and was established in September 1976 to produce commodities such as chemicals, polymers and fertilizers for export, in order to create new industries to help Saudi Arabia to diversify and develop. The Saudi Arabian government owns 70% of its shares, and the remaining 30% are held by private investors in Saudi Arabia and other countries of the Gulf Cooperation Council (SABIC, 2011). The company's main manufacturing facilities in Saudi Arabia are located in two industrial cities: Al Jubail on the east coast and Yanbu on the Red Sea coast. According to a report by Oxford Business Group (2007), SABIC is often called the second pillar of the Saudi Arabian economy, after Saudi Aramco. It is now a regular on the Fortune Global 500, Fortune Magazine's list of the 500 largest world corporations by revenue, and ranked 210<sup>th</sup> in 2011, with revenue equal to around \$41 billion (Cable News Network, 2011). A report by SAMBA Financial Group (2009) indicated that SABIC is the largest listed company in the Middle East. Another report stated that SABIC alone represents 21.6% of the market capitalization of the Saudi stock market and 64% of the market value of the petrochemicals sector (AlRajhi Capital, 2010). Today, the company operates in more than 40 countries with more than 33,000 employees across the world. It has ownership rights or licenses to about 3,760



active patents, and 3,394 pending patent applications around the world. In one year it has submitted more than 18 papers for publications or to be presented in conferences (SABIC, 2009). SABIC has received many awards for its innovativeness. One of these was from the European Polycarbonate Sheet Extruders (EPSE), which honored SABIC Innovative Plastics with its 2009 Best Project and Innovation Award for the contribution of SABIC's technology to Dublin's Aviva Stadium.

#### Data Collection

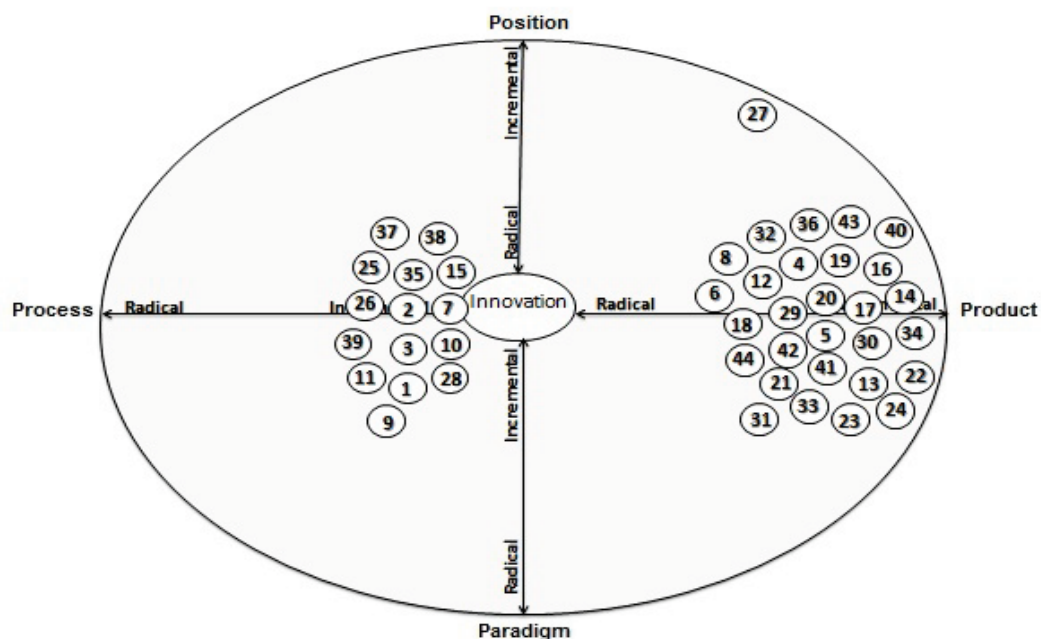
The company consists of six Strategic Business Units (SBUs) organized by products: Chemicals, Performance Chemicals, Polymers, Innovative Plastics, Fertilizer and Metal. The data needed for the mapping model for each of the SBUs for three years, from 2008 to 2010, were gathered from the company's website and from primary sources such as the company's reports and accounts (SABIC, 2008, 2009, 2010 and 2012). The data were then analyzed and categorized into the four forms of innovation for the company and for each SBU. This was done for each of the three years from 2008 to 2010 (AlSanad, 2012).

#### Mapping Overall Company Innovation

The innovations by all the six SBUs, from 2008 until 2010 are mapped in the 4Ps model in Figure 2. The total number of innovations is forty four. The model shows that the company's focal area was in products, with twenty nine out of forty four innovations. Point number (27) is both a product and a position innovation, which is why it was positioned in the area between them. Likewise, point 7 is both a process and a product innovation, but it was positioned in the process area because the model does not have an area that combines these two types. It is clear from Figure 2 that all the innovations made by the company are incremental, which indicates that the company lacks the necessary capabilities to undertake radical and revolutionary innovations that are risky, yet can change the rules of the game and are a source for long term growth. The trend of the company's innovations was also investigated. The results showed that the number of innovations increased by 100% from 2008 to 2009, and by only 25% from 2009 to 2010. The breakdown of all innovations was analyzed. The results indicated that the strength of the company lies in product and process innovations, as 64% of its innovations are in the product area, 32% in the process area, 2% fall in the area between product and process, and the remaining 2% are a combination of product and position innovations. There are, however, weaknesses in the position and paradigm innovation, as none of the innovations fell into these areas.



Figure 2: Mapping SABIC Innovation (2008 To 2010)



*This figure shows the mapping of the innovations by all the six SBUs, from 2008 until 2010 in the original 4Ps model.*

### Mapping Innovations of the Company's SBUs

The innovations by each of the company's six SBUs were analyzed and mapped. The results showed that most of the innovations were produced by the two units which specialize in plastics, Polymers and Innovative Plastic. These two SBUs each produced around 36% of the company's total innovations. Product innovations dominated, followed by process. The Chemicals Unit ranked third in producing innovations, with a total of five during the three years; 80% of its innovations fell in the process area, and 20% fell in the area between product and position. The Metals Unit came slightly behind the Chemicals Unit, producing only three innovations that all fell in the product area. The Performance Chemicals and Fertilizers Units produced the least number of innovations, with only four in the three years. The innovations of the Performance Chemicals were in the process area, whereas the Fertilizers produced one in product and the other in process innovation. The innovation trend was assessed for each SBU in each of the three years from 2008 to 2010. The results showed a steady increase in the performance of both the Chemicals and Polymers Units. The Innovative Plastic Unit ranked best among the six units in the first two years in terms of the number of innovations produced. However, the number of its innovations decreased in the following year. The Metals Unit performance was stable during the three years, as it presented one innovation each year. The SBUs with the weakest performance were the Performance Chemicals and Fertilizers, as they only produced two innovations each during the three years. The Performance Chemicals contributed to the company's innovation portfolio with one innovation in 2009 and another in 2010, while the Fertilizers presented two in 2008 and none in 2009 and 2010.

### Suggested Modified Model For Mapping Innovation

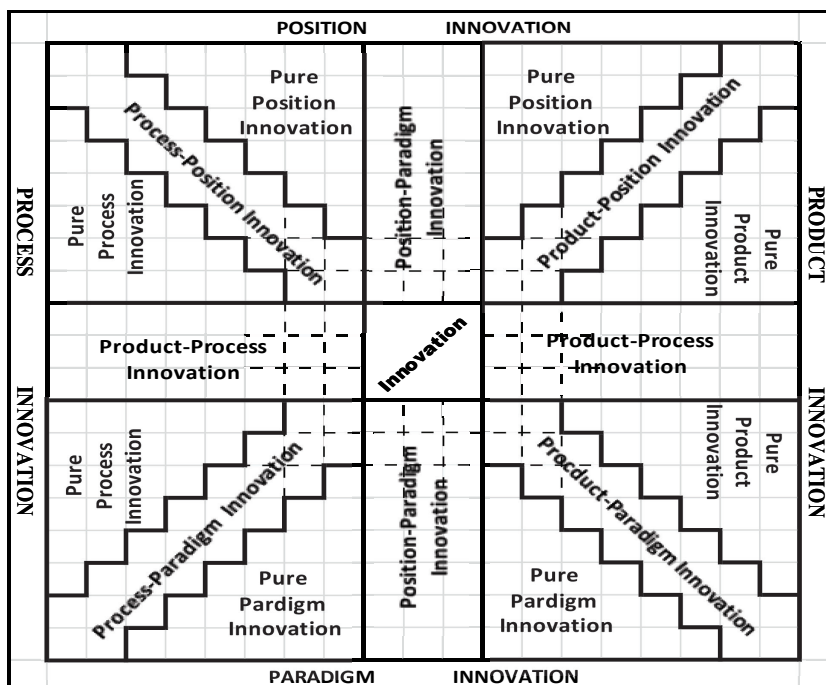
The original 4Ps model has some weaknesses that were revealed in the process of the mapping explained above. For example, with reference to Figure 1, the innovation presented as point number 7 is both a process and a product innovation, but it was positioned in the process area because there is no location for these types of innovation and the model does not have an area that combines these two types. Likewise, point 27 is both a product and a position innovation, so it was placed between them since there is no defined location for these types of innovation on the model. The modified model is used to map the innovation of SABIC using the same data collected during the three years 2008-2010. A square-shaped



model was designed using Excel. It is divided into ten areas and called 10Ps. It has four pure types of innovation: Product, Process, Position and Paradigm. In addition, six clearly defined areas were created, each representing a combination of two types of innovation: Product-Process, Product-Position, Product-Paradigm, Process-Position, Process-Paradigm and Position-Paradigm.

Figure 2 illustrates the 10Ps areas of innovation. The 10Ps modified model overcomes the shortcomings of the original one by having the following three features. First, it is easy to apply, as it is used through a simple computer program that asks users to enter the innovation, its number and type into a table and then automatically places them in their matching spaces on the model. Second, the 10Ps model allows mapping a combination of Product-Process innovations and Position-Paradigm innovations. The 4Ps does not enable the user to map Product-Process or Position-Paradigm innovations. The 4Ps model does not have an area that combines these two types while the 10Ps model does. Third, in the modified 10Ps model, it is easy to distinguish the degree of novelty of an innovation by looking at its background color instead of looking at the axis. If the color is black it is radical, otherwise it is incremental. Note that the confusion regarding the degree of novelty that might arise in some cases when using the 4Ps model is overcome.

Figure 2: The Modified 10ps Mapping Model



*This figure illustrates the modified model (!)P with ten areas of innovations.*

## CONCLUSIONS

An innovation mapping model, known as the 4Ps, was used to map innovation in one of the largest Saudi petrochemical companies (SABIC). The implementation process of the 4Ps model showed that it has deficiencies in some cases, due to not having clear dividing lines between pure and combined innovations. It is weakened by the fact that it does not allow for mapping innovations that are combined product-with-process or position-with-paradigm innovations; furthermore, radical and incremental innovations cannot always be clearly positioned. A modified model was developed that overcomes these weaknesses and makes the implementation easier with the help of a computer program. The modified model was tested and used to map the innovation space in the same company. It succeeded in eliminating



the confusion caused by the deficiencies of the original model. It is concluded that the modified mapping tool is valid, successful and useful.

The results showed that the company produced a total of forty four innovations, mainly in the areas of product and process, with 60% and 35% of total innovations respectively. However, the company has neglected position and paradigm innovations. Furthermore, all innovations fall in the incremental area with none in the radical. A major increase in the number innovations occurred in 2009, as total innovations increased by 100% of what they were in 2008. However, the number decreased by 25% in 2010 compared to 2009. Mapping of innovations was also done for each of the Company's six SBU's. The results revealed that the most innovative SBUs were the Polymers and Innovative Plastic. Together they contributed over 70% of total innovations. The Chemicals and Metals units participated with 11% and 6.82% of total innovations respectively. The Performance Chemicals and Fertilizers units produced together less than 10% of the total innovations. Product innovations were dominant as they accounted for 63%, 82% and 100% of the Polymers, Innovative Plastic and Metals SBUs' innovations respectively. The Chemicals and Performance Chemicals SBUs focused on process innovation, which accounted for 80% and 100% of their total innovations respectively.

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Dr Refaat Abdel-Razek is Professor and Director of the Technology Management Program, College of Graduate Studies, Arabian Gulf University, Bahrain. He obtained his PhD in Engineering Management from Loughborough University, UK. He has more than sixty five papers published in several prestigious international journals and conferences; some are on the Top Ten download lists of the Social Science Research Network (SSRN) <http://ssrn.com/abstract=2148065>. He is also a reviewer in some of these journals, and a consultant to a number of international organizations. He has supervised and accomplished more than fifty PhD and MSc theses. He can be contacted at Arabian Gulf University, email: [refaathar@agu.edu.bh](mailto:refaathar@agu.edu.bh)

Doha AlSanad obtained her MSc in Technology Management from the Arabian Gulf University and is currently working in ARAMCO, Saudi Arabia. She can be contacted at Arabian Gulf University, email: [dohass@agu.edu.bh](mailto:dohass@agu.edu.bh)



# **EXPLORING ENTREPRENEURSHIP IN AFRICA: KENYA AND NAMIBIA**

Wilfred Isak April, University of Namibia

## **ABSTRACT**

### **INTRODUCTION AND HISTORICAL BACKGROUND**

Africa seems to be poised for continuing growth, predicated at 5.25 percent, faring better than Europe, but it has one chief enemy in conflict and fragility. This is the view of the International Monetary Fund. The IMF Chief Christine Lagarde said in early January 2013, that emerging economies such as Ivory Coast “are the engine drivers for world economic growth”. However, security seems to be too fragile in a number of African countries, especially in West Africa. African nations are faced with instability due to conflict, and if this continues people will not have the confidence or courage to invest in their own future, neither will the foreign investors.

Despite the issues mentioned above, there is still hope for this continent, and the authors of this paper deemed it critical to explore the entrepreneurial initiatives in East and Southern Africa, namely between Kenya and Namibia respectively. This paper will first look into the historical background of Kenya and Namibia; thereafter the changing way of life amongst indigenous people and what entrepreneurship means in the indigenous context. Thereafter the justification and the key research problems will be discussed; followed by the review of related literature, methodology and conclusions.

#### Changing Way Of Life Among Indigenous Communities

For centuries, some indigenous people of Kenya and Namibia lived under a clan based communal system. During recent years indigenous people in these nations started to embrace private ownership of their own land resources. This is a significant change for African people as it affects their semi-nomadic way of life, which is very similar with the movement of livestock as seasons change. As we are aware land is costly and today it is divided into group ranches, schemes and also privately owned in small parcels. With independence of the African nations there are new land management laws and these laws restrict the movement of indigenous people; which they were able to do freely before land was owned privately.

Prior to privatization indigenous people were free to roam around throughout the land trying to find pasture. In the African tradition one cannot deny anyone access to natural resources such as grazing land and water. However, the introduction of the socialist approach to life often puts some African groups in conflict with their neighbors. It is the understanding of the African people, when Mother Nature takes away the rains; everyone is expected to understand the concept of caring and sharing, especially for protecting their wealth – livestock. At times Privatization of land resources in African cultures is seen as a source of all problems people who are wealthy seem to accumulate most resources, thus limiting access to water and grazing for less fortunate communities. Although the revenue generated from tourism is supposed to benefit communities, at times it fails it fails to trickle down to the bottom. If we carefully study the parks in Kenya and Namibia, priority is given to wild animals, thus reducing grazing for animals. For most indigenous farmers they have realized that it is difficult to keep livestock as a main source of income, and farmers are looking for ways to supplement their wealth. Most indigenous farmers both in Kenya and Namibia consider settings up their small micro-enterprises wither in retail or commercial farming, by selling milk or karakul pelts.



### Justification Of This Research

Both the Namibian and Kenyan governments places a lot of emphasis on the development of micro-enterprises as a tool that will enable the respective economies to eradicate poverty. Both governments are trying the best they can to roll out national development initiatives and programmes that could improve the livelihoods of the people through entrepreneurial initiatives. It is very important that the government of Kenya and Namibia always seek opportunities for their people; while ensuring that indigenous people remain intact with their cultures, as only through culture they can improve their livelihoods completely.

### The Key Problem

The burning problem facing the nations of Kenya and Namibia is poverty resulting from high levels of unemployment and development. The author can attest to this fact. As this study is been African nations are fearful about the outcome of the election results in Kenya. In southern Namibia is weekly faced with incidences of “passion killing”. People engage in activities because they fail to identify entrepreneurial opportunities, which will make them productive citizens of the main economy. Thus African people are in dire need of entrepreneurial education which will enable to take part fully into the global economy.

## **REVIEW OF RELATED LITERATURE**

According to Desta & Coppock (2003) the Maasai people of Kenya are perhaps the most studied pastoral group in East Africa. The transition from pastoralism to entrepreneurship has not really received the attention it deserves. It can be noticed that there are strong economic links between pastoral households and local towns, in the form of wage employment or petty trade, appeared to be limited and reflected in general isolation of the pastoralists from the development process.

## **METHODOLOGY**

This paper covered 15 (fifteen) rural Kenyan entrepreneurs in the Limuru region and 15 (fifteen) rural entrepreneurs in southern Namibia. This is an effort to understand indigenous enterprise characteristics in relation to what are considered normal attributes of Small and Micro Enterprises. A triangulation of methods will be applied for this paper name; in-depth interviews focus groups and questions.

## **RECOMMENDATIONS AND CONCLUSION**

This paper gave an introduction to Namibian and Kenyan entrepreneurs and their involvement in community. With advanced training and skills development initiatives the nations can become entrepreneurial nations.



# AN EMPIRICAL STUDY OF THE IMPACT OF LOCAL GOVERNMENT REGULATION ON ENTREPRENEURSHIP

Yi Sun, California State University San Marcos

## ABSTRACT

*The goal of this paper is to evaluate the differences of local government regulations of startup companies and their impact on entrepreneurship and propose a framework to improve public services to facilitate entrepreneurial activities. Currently, California's unemployment rate is 9.8 percent, ranking one of the highest in the U.S. One approach to help recovery in job market is to encourage startups to provide employment opportunities. However, aspiring entrepreneurs are often hampered by policy obstacles and regulation's ambiguities due to lack of resources for professional assistance and financial support. They are required to comply with various complicated government business regulations.*

*To start a new business, they have to study various regulations and visit multiple agencies to obtain permits and licenses, pay fees, prove insurance, verify certifications, conform to labor and health code, and etc. If they plan to provide contract services to local or state government, more compliances and screenings will be required. To make things worse, different cities and towns have different requirements and procedures in addition to those required by the state. Opening the same business in different cities may require going through different applications processes and meet different requirements unique to cities where the applications are filed. This create extra burden on the entrepreneurs to figure out the feasibilities of doing business in different municipalities. Government has been regulating startups largely through traditional venues, such as publications, telephone and in-person services.*

*Academic researchers and industry leaders have long been advocating for electronic-government solutions to simplify the approval process by offering most, if not all, transactions online. However, our earlier research indicated that state and local public information systems are especially lacking in this area. Their online presence is typically to catalog regulations and policies. When they do offer online transactions, these transactions are limited and buried in different websites from different agencies. Furthermore, many of their online services are generic and one-size-fits-all despite the fact that businesses in different industries need different processes to get approved. In addition, there is a lack of integration of the state and local information systems that afford a convenient, one-stop shopping experience for entrepreneurs. There have been many researches on the relationship between government policies and the entrepreneurship/small business activities. However, few focus on the differences of local regulations and information infrastructures and their impact on startups in different industries.*

*We will first identify the differing policies and licenses required for different business sectors in different municipalities. It will also evaluate the level of readiness of public information systems in helping entrepreneurs manage these complexities. In addition, it will investigate the differing local regulations and compliances to sustain the businesses once started. These data will be obtained through empirical studies may suggest that local governments have very different policies and regulations and their information systems are not ready to assist entrepreneurs to start business in their jurisdictions, as our preliminary investigation suggested, we will propose a framework of customized public services through electronic information systems to accommodate different policies and regulations in all local municipalities. They can be implemented to allow easy comparison of the public services and procedures in different municipalities.*



# THE CONTINUING CONGRESSIONAL CALENDAR EFFECT ON MARKET PERFORMANCE AND VOLATILITY

Kevin Krieger, University of West Florida  
R. Daniel Pace, University of West Florida

## ABSTRACT

This paper principally investigates if the effect of congress on stock returns has persisted since an association was noted in the popular press (Singer, 1992) and formally investigated (Lamb, Ma, Pace, Kennedy, 1997). We then further extend the study by testing the VIX, often referred to as the “fear index,” for congressional effects. We find evidence that the congressional calendar does indeed persist and is partially detectable in the VIX.

**JEL:** G14

**KEYWORDS:** Market Efficiency, Risk, Congressional Calendar

## INTRODUCTION

This paper principally investigates if the effect of congress on stock returns has persisted since an association was noted in the popular press (Singer, 1992) and formally investigated (Lamb, Ma, Pace, Kennedy, 1997). We then further extend the study by testing the VIX, often referred to as the “fear index,” for congressional effects. We find evidence that the congressional calendar does indeed persist and is partially detectable in the VIX.

## DATA AND METHODS

All data are from publicly available sources. S&P 500 data are from Yahoo! Finance. Congressional calendar data are from the Library of Congress. We consider our analyses separately for meetings of the United States House of Representatives (“House”) and the United States Senate (“Senate”). VIX data are from the CBOE website. Our sample period is from 1990-2011 as our study is partly focused on the link between Congressional sessions and the VIX volatility (or “fear”) index, and calculations of the VIX were first made in 1990. For portions of the analysis we consider the proportion of the next 30 calendar days that the House or Senate will meet as the VIX calculation is based on characteristics of options on the S&P 500 index which will expire in the next 30 days.

We first present summary statistics regarding Congressional meetings by session (year) and market performance relative to Congress’ status as either in session (open) or in recess (closed). Results are shown separately for the House and the Senate. We provide a variety of basic statistics for S&P 500 performance, as a proxy for the market, based on Congress’ status. We provide results for the entirety of observation days in our sample (5,547 days) as well as after we remove the top and bottom 1% of S&P 500 returns days from the sample. We next conduct regression analyses to determine whether evidence exists for the proposition that market returns are driven by the performance of the market when Congress is in session or in recess. We also acknowledge that Congress is often in recess for a large portion of the month of January, especially the opening trading days of the month which are commonly believed to drive the oft-mentioned “January Effect.”

Finally, we seek to determine whether the VIX index, which measures the anticipated volatility of the S&P 500 over the next 30 calendar days, is influenced by the proportion of those calendar days that Congress will be in session



Initial Results (tables 1, 2, 4, 5 Omitted For Conference Abstract)

Table 3: Market Return Regression Results For US House Sessions

Panel A: Relationship Between Annual Market Return and Returns in Recess		
$AnnRet_m =$	$\beta_1 OutRet +$	
where OutRet is the market return when House is in recess		
$AnnRet_m = 0.007$	$\beta_1$	$OutRet$
$(-0.24) \quad (2.31)$		
F-value = 5.33 p-value = 0.0318		
Panel B: Relationship Between Annual Market Return and Returns in Session		
$AnnRet_m =$	$\beta_1 InRet +$	
where InRet is the market return when House is in session		
$AnnRet_m = 0.032$	$\beta_1$	$InRet$
$(1.77) \quad (0.83)$		
F-value = 0.69 p-value = 0.416		

This table presents regression results linking truncated market returns (removing high and low 1% S&P 500 return days, each year) and periods where the US House is in and out of session. In Panel A we regress each year's annual return,  $AnnRet$ , on the year's return only on days where the House is in recess,  $OutRet$ . In Panel B we regress each year's annual return,  $AnnRet$ , on the year's return only on days where the House is in session,  $InRet$ . t-statistics are presented in parentheses. Market returns are those of the S&P 500. Only days with open US trading markets are considered.

Table 6: Explaining Volatility (Fear Index) With Upcoming Congressional Status

Panel A: Relationship between next 30-day House sessions and VIX	
$VIX = 19.98 + 0.71HouseProp$	
$(52.70) \quad (0.76)$	
Panel B: Relationship between next 30-day Senate sessions and VIX	
$VIX = 19.48 + 1.87SenateProp$	
$(49.31) \quad (2.07)$	

This table presents regression results linking the volatility index  $VIX$ 's level on a given day ( $VIX$ ) to the proportion of the next 30 days in which the House of Representatives ( $HouseProp$ ) or Senate ( $SenProp$ ) are in session. This proportion is utilized as  $VIX$  is constructed based on ratios of S&P 500 futures contracts prices over the next 30 days. Results are truncated to exclude  $VIX$  observations in the highest and lowest 1% of observations. Newey-West standard errors are utilized to control for the overlapping data problem inherent to using daily observations. The sample period is from 1990-2011. t-statistics are presented in parentheses. Only days with open US trading markets are considered as observations because  $VIX$  will change only when markets are open.  $VIX$ , however, is based on futures contracts covering the next 30 calendar days, not trading days, thus the appropriate independent variable is a proportion based on calendar days.

## CONCLUSIONS

Our initial findings confirm that the congressional effect continues as a detectable variable in US stock returns. Further we find evidence, at least for the Senate, that the congressional calendar is detectable in the  $VIX$ . At this time, we continue to find support that when congress is out of session there is a reduction in uncertainty, favoring market returns.

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## EXPORT CAPACITY: MULTI-CRITERIA-BASED PRIORIZATION USING FUZZY LOGIC

Jorge Aníbal Restrepo, Universidad Autónoma de las Américas

Santiago Medina Hurtado, Universidad Nacional

Juan Gabriel Vanegas, Universidad Nacional

### ABSTRACT

*Measure the firms export capacity and their potencial for approach to international markets is not an easy job. The globalization tendency and searching new markets currently have increased their concern and importance in order take decisions which improve the competitive position. This analysis sometimes is difficult to achieve because there are multiple factors interlinked represented by tangible and intangible factors, subjective or quantative variables and for lack data and measurements. In this sense, we propose a logical framework integrating different qualitative variables that define export capacity as human talent, infrastructure, innovation strategies, the free trade agreements, marketing strategies and finance. Then we propose a Fuzzy Inference System to modelling the determinants of export success considering the most relevant qualitative and quantitative variables within each of the components expressed. The model proposed has also been illustrated through a case study from the textile-clothing cluster in the city of Medellín, Colombia.*

**JEL:** G31, D22, D81

**KEYWORDS:** Fuzzy Logic, Export Capacity, International Trade, Empirical Analysis

### INTRODUCTION

Colombia is widely acknowledged for its significant strengths as producer of textiles and clothing. This industry represents 8% of industrial Gross Domestic Product (GDP) and 3% of national GDP, contributes with 13% of manufacturing exports, and generates 24% of sector employment. The textile and clothing industry comprises approximately ten thousand factories located in seven cities, especially in Medellín with about 40%, which puts it at the top of the textile industry in Colombia, generating more than 6% of sectoral GDP (Inexmoda, 2009). The poor effectiveness that the firms under review have achieved in their efforts of internationalization, create the need of rethink the business strategy under the light of empirical evidence of success critical factors, which permit support and drive the economic growth and welfare that might be achieved under new circumstances arisen from economic globalization, where the textile-clothing sector firms are facing further challenges and hard competition.

The methodology proposed in this paper, will allow to represent both economic and sectorial quantitative information as entrepreneurs' perception in order to create a assessing model of firms export capacity using a Fuzzy Inference Systems (FIS) as flexible approach analysis. FIS, has been proposed and reported in literature to take decisions analysis. The purpose of this proposal is perform an integral assessment of firms export capacity in a systematic way. The relations between explanatory variables are screened using expert criterium which take into account different information sources as, marketing, the logistic infrastructure, planning process, human and financial resources, in order to get a higher degree of objectivity in measurement. Each of these critical factors are evaluated by mean of specific variables whose relations are defined using the entrepreneurs' perception into the assessment system. We use FIS to modelling the explicit relationship between variables and adjust the system information in order to assess export capacity of small and medium-sized enterprises' (SMEs) in the textile manufacturing sector in the city of Medellín-Colombia. This paper was structured as follows: section 2 gives a literature review about the process of internationalization of FIRMS and the state of art on management issues addressed through the fuzzy logic perspective. Section 3 present the Fuzzy Inference System Methodology. Section



4 has a case study for the textile/clothing sector where this method was applied and section 5 presents conclusions.

## LITERATURE REVIEW

### Internationalization Background

The firm's internationalization process is neither linear nor unidirectional (Bell and McNaughton 2000, 179), with respect to this process, it can be viewed from several points of view. A first approach considers it as an incremental process, which moves initially within the domestic market and then explores new foreign markets sequentially (Vernon, 1966, Johanson and Vahlne, 1977). A second approach is concerned with optimum spotting of production looking economic advantages (Dunning, 1981). A third approach puts forward that export capacity is characterized and influenced by the existence of inter-organizational and social networks, which have been created around firms (Christensen, 1991). One last viewpoint suggests the existence of born-global companies, which reach international markets rapidly (Knight and Cavusgil, 1996). Maybe the process is impregnated by the combination of all viewpoints. In the first approach, this process follows a product's temporal development, in which the product is introduced to the local market and, after having reached a maturity phase, foreign markets are explored. On the other hand, the internationalization by steps, the product-cycle model and the Uppsala Internationalization Model (Johanson and Wiedersheim-Paul, 1975). suggests that the process of entering new markets by firms is more closely related with physical distance and such a process begins with those markets which perceived physically closer.

Besides, Dunning's eclectic paradigm provides a framework that integrates three theoretical approaches: industrial organization, costs transaction, and localization and international trade, to explain the existence of multinational firms. The Christensen's network approach intends to link the dynamic component of internationalization by incorporating business relationships by networks supporting decision-making from a strategic standpoint. That approach helps reduce reliance on small organizations' own resources, and thus can provide the leap towards internationalization. Seems that the globalisation trends involving further economic integration, changing production conditions, cost and quality, the emerging of new information and communication technologies, as well as a reduction in transport and communication costs which provide an appropriate operation setting for emerging companies with a comprehensive approach and with clearly identified niches in the global market are keys factors for a successful internationalization process of companies.

### Empirical Research

The empirical approach by Luostarinen et al. (1994), propose that the critical factors in internationalization are: ownership of relevant knowledge about foreign markets, handling techniques of international transactions, knowledge on how to conduct business in different countries, the funding, laboral aspects and marketing resources available. On the empirical level, Vazquez and Vazquez (2007) found that studies on internationalization exhibit six different approaches, namely: stages and a firm's life cycle, networks and relationships, strategies, resources, knowledge and information, culture and multinationality and economic conditions. Mintzberg et al. (1988) found, in the 90's, that companies with a global strategy can exhibit one of more of the following benefits: cost reductions, improved product quality and programs, increasing customers' preferences and competitive power.

Hitt et al. (2007) discussed the importance of an internationalization strategy as a source of strategic competitiveness and above-average returns, when a company decides to compete in the international arena must choose its strategy and select a way to entry to international markets.

Johnson et al. (2008) argue that the international diversification allows companies to access and develop resources and capabilities in a way that is not possible in their country of origin, and thus they improve



their competitive advantage and their position over competitors. Lugo (2007) has stated that a suitable export process is both a proof of success and a strategy to increase profitability and diversify market risk. As the export process can provide businesses with flexibility, learning and prestige. Martínez (2004) confirms the importance of having the export process carried out through cluster communities, when stating that the export process has moved from an individualistic rationale towards network membership that transcends borders, thus replacing the path to a direct international projection by new cooperation methods. Cruz (2010) shows how some authors argue that in the 21st century having access to global markets will be critical to establish a company's success or failure.

This includes the provision of a new paradigm, in the sense that companies are created and operate in interconnected markets where national boundaries are disappearing. According to this rationale, companies consider the world as a big market, and, therefore, their strategies would be deployed under this internationalization premise. Moreover of identify the relevant factors of internationalization, like was previously exposed for different researchers, another problem is related with measure level of internationalization process. The analysis of socio-economic phenomena, poses some difficulties, first many times there are no periodical records and second the character cualitative and subjetive of some explanatory variables. Then, ¿how we can develop indicators which permit measure the state of phenomena and include all available informations? Many problems with these characteristics, has been trated through artificial intelligence techniques as fuzzy logic (Medina, 2006).

Fuzzy Inference Systems are being used widely to modelling problems where the analyst have information vague, subjective and besides of cuantitative information as the medical diagnostic, pattern recognitions, decisions analisys, robotic control, risk evaluation and so on. The potential use of FIS has been extended to entire field of the social sciences (Kaufman 1990, Kulkarni 2001, Medina 2007, Glykas et al. 2004, Xirogiannis et al. 2008), it no mean that Fuzzy Logic may be able to replace the statistic methods analisys, but provide a rigorous theoretical scheme for the treatment of many socio-economics problems and support the decisions making. FIS could be an administrative tool that allows measuring the state of process and helps us to make better management. Currently, literature has not provided any methodological approach to assess the export capacity of cluster communities, even though there are approaches that identify and considering both quantitative and qualitative variables. However qualitative variables have been quantified using traditional logic methods, as:

- Statistics, which considers the probability of occurrence of certain events.
- Scoring models by items, such as Kaplan and Norton's balanced scorecard.
- Rating methods of factors by points and expert judgment.

In most cases, the variables explaining the export process are treated isolatedly, without any rigor or depth in the methodological aspects associated to the relationships of its structure and their quantification. The previous facts highlight the importance of advancing an export capacity measurement model through a fuzzy inference system in order to assess the critical success factors in export, taking into account the qualitative and quantitative most relevant variables inside each of the expressed components.

We use an advanced logical framework, which integrates different qualitative variables defining export capacity as human talent, infrastructure, innovation strategies, free trade agreements, marketing strategies, among others. Each of these factors are evaluated by mean of specific variables whose relations have been defined through expert knowledge, we use FIS to modelling the explicit relationship between variables in order to obtain an exportation capacity indicator.



## METHODOLOGY

### Design Of Research

The objectives of the study were limited to city Medellín's scenario as the leading producer of textiles as well as an international fashion center in Colombia. This is an analytical research with a qualitative-quantitative mix orientation, intended to measure export capabilities and resources of textile-clothing SMEs, from a set of endogenous variables, chosen through the Delphi method by a group of experts from the textile-clothing sector. Methodologically, the work was split in two stages:

1. Building an affinity diagram, focused on the capabilities of technological innovation, following conceptualizations by Yam et al. (2004), Cheng et al. (2006), and value chain dimensions exposed by Porter (1985).
2. Designing a Mamdani Fuzzy Inference System, based on works by Medina (2006) and proposed by Kosko (1994), Jang et al. (1997) and Kasavov (1998).

### Fuzzy Sets And Fuzzy Inference Systems

A fuzzy logic system, unlike what its name suggests, is a reasoning alternative to the classical logic seeking to describe fuzzy variables, was formalized by Zadeh in 1965 and it is based on Fuzzy Set theory. Permit describe facts that are not completely true or completely false, allows us use relative concepts of reality, defining the grades of membership and following the reasoning patterns similar to the human thought (Kosko, 1995). In the managerial environment, there is a broad knowledge dissonant with reality, that means, imprecise and vague knowledge, ambiguous and of uncertain or probabilistic nature. Thus, one of the main drawbacks arising from the poor capacity of expression by bipolar classical logic is the classification of membership to given analysis categories. The expression 'fuzzy' refers to a situation in which there are both ambiguity and vagueness (Bellman and Zadeh, 1970). The mathematical representation departs from a universal set of objects  $x$ ,  $U = \{x_1 . . . x_n\}$ , where a fuzzy set  $A$  is defined by equation ordered pairs (equation 1):

$$A = \{x, \mu_A(x)\}, \forall x \in U \quad (1)$$

Where  $\mu_A(x)$  is  $x$ 's membership degree to fuzzy set  $A$ , and  $\mu_A: U \rightarrow M$  is a membership function from  $U$  to space  $M$ , which is associated to a real number in the interval  $[0, 1]$ . Thus, a value close to the upper limit denotes the  $x$ 's highest degree of membership to  $A$  (Zadeh, 1965). The Mamdani Fuzzy Inference Systems FIS, (Mamdani, 1977, 1981) was the first system proven in a practical way as universal approximator of functions. Later Kosko and Wang (1992) formally settled that any relationship among input and output variables can be approximated by means of FIS, built in linguistic terms with a high grade of accuracy (universal approximator). The steps to build a FIS are indicated in Figure 1, a details of all development process can be found in Jang, 1997, Kosko, 1995 and Medina 2010:

*Fuzzyfication:* Define the inputs and outputs of system (linguistic variables), their linguistic terms (fuzzy sets) and their membership functions  $\mu_A(x)$ .

*Knowledge base:* Define the fuzzy rules If-then which specify the relationship among input and output of system.

*Composition operations:* Define operations of union, Intersection, Complementation, the Cartesian product and the Cartesian Co-products between fuzzy sets.

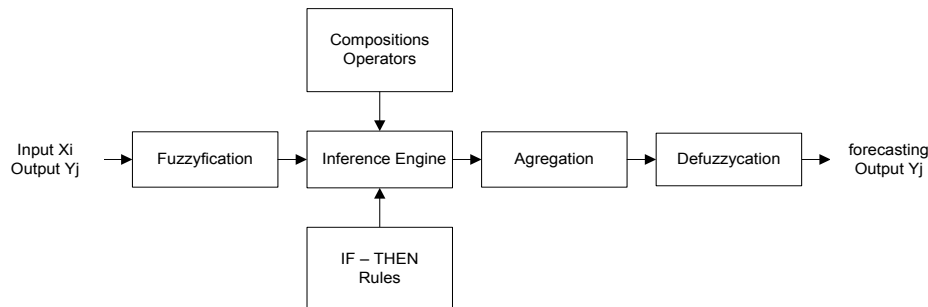
*Inference Mechanisms (Approximate Reasoning):* Define the procedure to derive conclusions from fuzzy rules type IF-THEN and values that take the inputs  $X_i$  of systems applying composition relationships.



*Aggregation:* Define the output fuzzy set as the aggregations of activation strength of each rule defined for the system.

*Defuzzification:* in the last step you get a crisp value from the output fuzzy set. Provides the solution, permit evaluate the system performance and decisions making.

Figure 1: Steps To Building A FIS



*This figure shows the steps to building a Fuzzy Logic Inference System.*

### Limitations of Fuzzy Systems

Rajendra et al. (2009), describe as limitations of fuzzy logic system the following:

The fuzzy logic systems lack the capabilities of machine learning, as well as a neural network-type memory and pattern recognition. Therefore, hybrid systems (e. g. , neurofuzzy systems) are becoming more popular for specific applications.

Determining exactly membership functions and fuzzy rules is a difficult task. The most cases is impossible to predict how many membership functions it required even after wide testing.

Validation and verification of a fuzzy knowledge-based system usually requires extensive testing with hardware in the loop. Sometimes this is an expensive affair.

System stability is an important concern for fuzzy control.

## **RESULTS AND DISCUSSIONS**

### Defining the Knowledge Base Or Fuzzy Rules

The exercise of the affinity diagram allowed to obtain five factors critical to measure export capacity: 1) marketing, 2) logistics, 3) planning, 4) human resources, and 5) finance. Then in brainstorming sessions with international trade experts, 18 sub-factors were found (Figure 2) which act as a proxy to explain SMEs' export capacity. The figure shows how each critical success factor ( $FCE_i$ ) with  $i = 1 \dots 5$ , will be explained by sub-factors  $F_{ji}$  with  $j = 1 \dots 18$ .

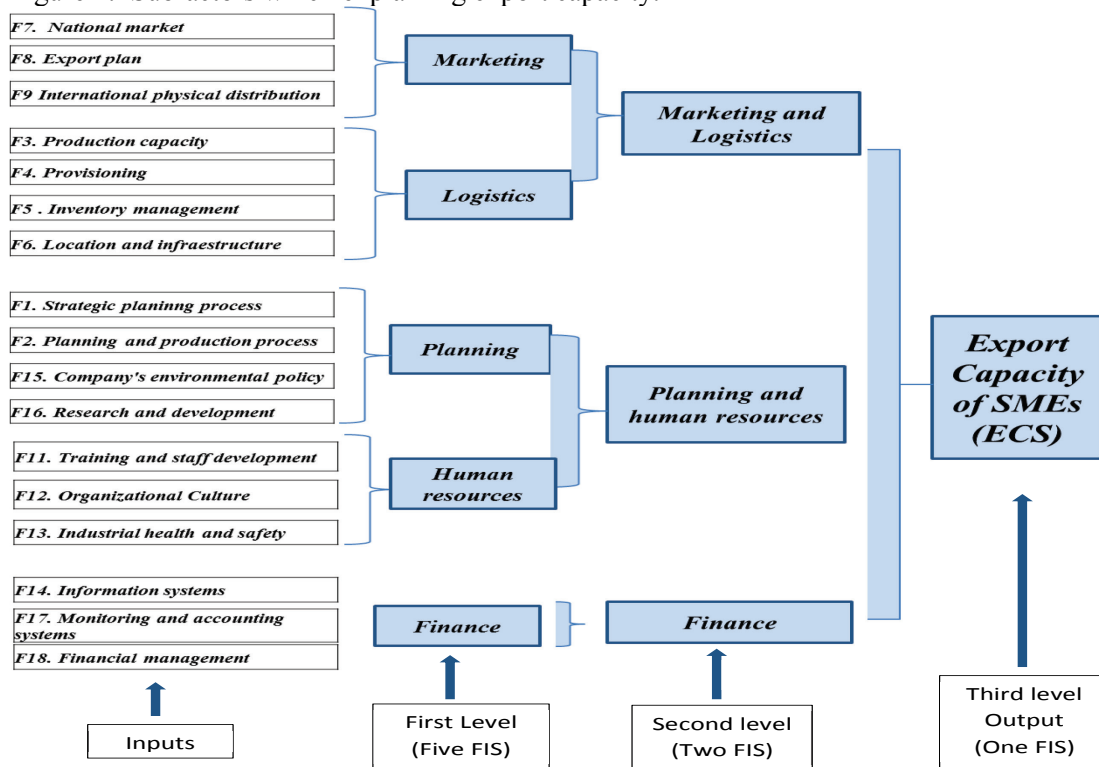
Subsequently, following the same rule of formation, each sub-factor  $F_{ji}$ ,  $j = 1 \dots 18$  can be explained by the set of variables  $V_{kji}$ ,  $k = 1 \dots 157$ , which are divided into each of the 18 factors in order to assessment the export capacity. It should be noted that those 157 explanatory variables arose from a comprehensive analysis and discussion by a team of expert, who after evaluating initial proposal of 250 variables obtained an end range of 157 variables. Such a large set of information has a highly imprecise component, so we should seek a solution through fuzzy sets.



The analysis was made through two steps: The first one we weighting these 157 initial explanatory variables ( $V_{kji}$ ) through assigned scores to each depending their level according to the experts assessment. This process get qualify the level of each sub-factors  $F_{ji}$  ( $j = 1 \dots 18$ ).

The second step used the previous qualification to develop an FIS in order to assessment the export capacity. The 18 inputs will be used to qualify each of five critical success factor: marketing, logistic infrastructure, planning process, human and financial resources and each represent a FIS, these are the first level of system. We must to develop five FIS and the outputs of these level are the inputs of the level following. Then these variables are aggregated into bigger level variables (second level: Marketing and Logistic, Planning and Human Resources, two FIS more) and the third level aggregate all information derived of previos systems. The total number of fuzzy systems developed is represented by eight FIS connected between them, represented in Figure 2 by the main variables (squares in Blue), in order to get an integral evaluation the Capacity of SMEs (ECS).

Figure 2. Subfactors which explaining export capacity.

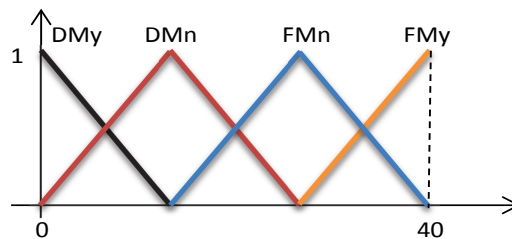


This figure shows the subfactors which explaining export capacity: 18 sub-factors which explain 5 factors determining export capacity.

The following four fuzzy sets were assigned to each inputs and outputs system: greater fortress (FMy), minor fortress (FMn), minor weakness (DMn) and greatest weakness (DMy), we selected a range for each variable between [0-40], as it be represented in Figure 3.



Figure 3. Fuzzy sets for input and output variables



This figure shows the fuzzy sets for input and output variables which were assigned to each inputs and outputs system.

To build the knowledge base or FIS's fuzzy rules, we apply the heuristic procedure indicated in Medina 2010, used in cases where we considering large number of input variables. A summary is present to following:

- i. The first step is pondering each input  $X_i$ , according to effect that each  $X_i$  has on output  $Y_j$ . Let  $P_i$  weights assign to each input (relative importance of the input variable).  $P_i \in [0, 1]$ .  $i=1, \dots, n$  and  $n =$  FIS input variables.  $j=1, \dots, m$   $m$  is fuzzy sets defined for input  $i$ .

$$\sum_{i=1}^n P_i = 1$$

- ii. Ponder the importance of each fuzzy set (linguistic label) assigned to each input "Xi". Then "Cij" is the weight assigned to each fuzzy set of the input  $X_i$ , and indicates the effect on the output  $Y_j$ .  
for all  $i=1, \dots, n$

- iii. The experts must qualify any scenarios of the knowledge matrix, that is, the experts should define a set of "reference rules", that allows to later, validate the FIS output. In general extreme and middle escenarios are evaluated easier for qualifying when the system is very big. The rules type Mamdani are expressed by:

If  $X_1$  is  $A_1$  and  $X_2$  is  $A_2$  and..... and  $X_k$  is  $A_k$  Then  $Y$  is  $B$

- iv. The score for each cell of matrix knowledge is calculated by the relationship following:

$$K_{ij} = \sum_{i=1}^n C_{ij} \cdot P_i \quad \text{for all } j=1, \dots, m$$

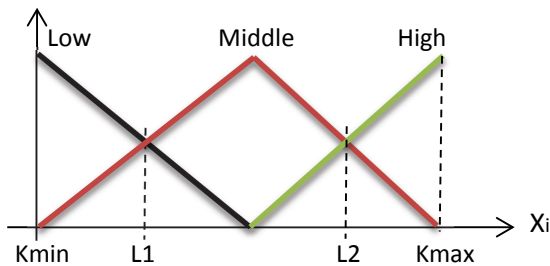
- v. The next step is correlating all scores in each cell of the score matrix with the fuzzy sets assign to output variable  $Y_j$ . This procedure is carried out by obtaining the maximum and minimum value of the scores matrix,  $K_{max}$  and  $K_{min}$  respectively.  $K_{max} - K_{min}$  determine the scores range that can take the output  $Y_j$ , therefore, the fuzzy sets must be assigned to this range. The score on the intersection of fuzzy sets ( $L_1$  and  $L_2$ ) determine the score from which is assigned a fuzzy set (low, middle, high) to each cells into the matrix.

The system response can be modified by changing the position of the limits  $L_1$  and  $L_2$  such that the system response is adjusted to the referenced fuzzy matrix, Figure 4 (Compared the score of each cell with the score on the intersection) rules qualified by the experts previously. This process permits us to obtain the fuzzy rules matrix.

- vi. Finally the validation should begin with the fuzzy rules matrix suggested on previous step to adjust the system. All cells are evaluated by experts, first it needs verified that the "reference rules" are obtained and then it needs to be verified that all other rules proposed are consistent, otherwise, the limits  $L_1$  and  $L_2$
- vii.  $L_2$  must be moved to adjust the system response After applied the procedure we obtained the fuzzy rules matrices of each fuzzy systems (eight FIS, eight rules matrices). The Table 1 shown the fuzzy rules matrix of third level which qualify the export capacity of SMEs and use as input variables: Marketing and Logistic, Planning and Human Resource and Finances with 64 rules ( $4 \times 4 \times 4$ ). The rules are expressed as:

IF "Marketing and Logistic" is "DMn" and "Planning and Human Resource" is "FMn" and "Finance" is "DMn" THEN "Export Capacity" is "DMn"



Figure 4. Triangular fuzzy set to output  $Y_j$ 

This figure compared the score of each cell with the score on the intersection and shows the rules qualified by the experts previously. This process permits us to obtain the fuzzy rules matrix.

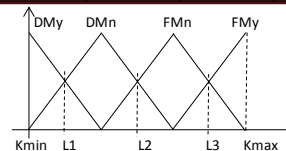
Table 1. Fuzzy rules matrix for qualify the export capacity of SMEs

$C_{1j}$	Marketing and Logistic $P_1=0.4$	$C_{2j}$	Planning and Human R $P_2=0.4$	$P_3=0.2$ Finances							
								DMy	DMn	FMn	FMy
				$C_{3j} = 10\%$	20%	30%	40%				
0.10	DMy	0.10	DMy	0.1	0.12	0.14	0.16	DMy	DMy	DMy	DMy
0.20	DMn	0.10	DMy	0.14	0.16	0.18	0.2	DMy	DMy	DMn	DMn
0.30	FMn	0.10	DMy	0.18	0.2	0.22	0.24	DMn	DMn	DMn	DMn
0.40	FMy	0.10	DMy	0.22	0.24	0.26	0.28	DMn	DMn	FMn	FMn
0.10	DMy	0.20	DMn	0.14	0.16	0.18	0.2	DMy	DMy	DMn	DMn
0.20	DMn	0.20	DMn	0.18	0.2	0.22	0.24	DMn	DMn	DMn	DMn
0.30	FMn	0.20	DMn	0.22	0.24	0.26	0.28	DMn	DMn	FMn	FMn
0.40	FMy	0.20	DMn	0.26	0.28	0.3	0.32	FMn	FMn	FMn	FMn
0.10	DMy	0.30	FMn	0.18	0.2	0.22	0.24	DMn	DMn	DMn	DMn
0.20	DMn	0.30	FMn	0.22	0.24	0.26	0.28	DMn	DMn	FMn	FMn
0.30	FMn	0.30	FMn	0.26	0.28	0.3	0.32	FMn	FMn	FMn	FMn
0.40	FMy	0.30	FMn	0.3	0.32	0.34	0.36	FMn	FMn	FMy	FMy
0.10	DMy	0.40	FMy	0.22	0.24	0.26	0.28	DMn	DMn	FMn	FMn
0.20	DMn	0.40	FMy	0.26	0.28	0.3	0.32	FMn	FMn	FMn	FMn
0.30	FMn	0.40	FMy	0.3	0.32	0.34	0.36	FMn	FMn	FMy	FMy
0.40	FMy	0.40	FMy	0.34	0.36	0.38	0.4	FMy	FMy	FMy	FMy

Export Capacity SMEs

$K_{max} = 0.4000$   
 $K_{min} = 0.1000$   
 amplitude = 0.0750

cut points  
 $L_1 = 0.1750$   
 $L_2 = 0.2500$   
 $L_3 = 0.3250$



The Table 1 shown the fuzzy rules matrix of third level which qualify the export capacity of SMEs and use as input variables: Marketing and Logistic, Planning and Human Resource and Finances with 64 rules (4x4x4).

### Validation Model

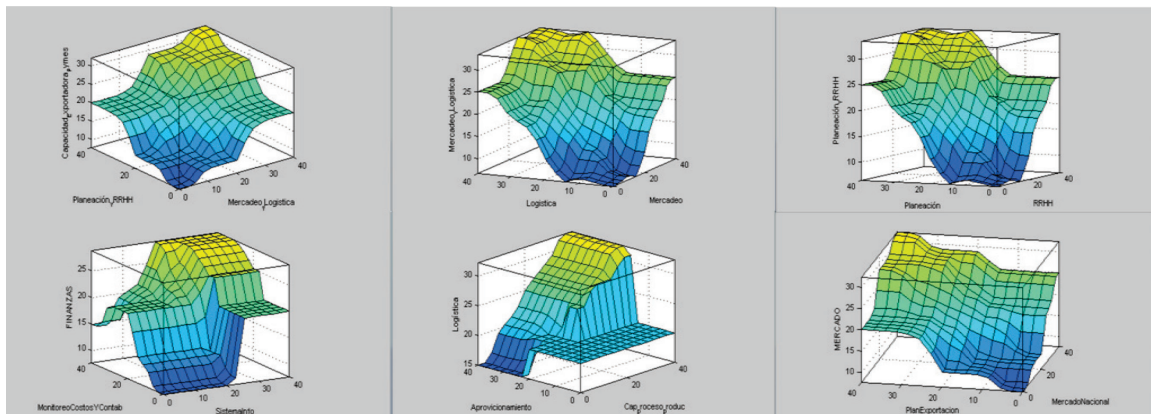
This section presents verification and consistency of the developed model realized through experts work sessions. We contrast expert judgment versus the simulating model, verifying their functionality compared with projected results. Three focal groups were taken account, sorted as optimistic, normal and pessimistic escenarios by experts. We checking that the systems output was congruent in each scenario.

The FIS adjustment process, modify basically both, IF-THEN rules and change the fuzzy sets position in the defined ranges, looking a consistent output with the expert judgment about the export capacity of SMEs (ECS). The entrepreneurs or expert group consultants, are members of Colombian Association of Small Industries (ACOPI) with expertise in international markets, which were interviewed and helped us in all standardization process.

Another validation process uses the fuzzy surfaces, which shows relationships and consistency between input and output. An example of a fuzzy surface is shown in Figure 5. If the behaviors are not consistent we review the rules, suggest the use of another fuzzy set to the input or output variables or move the fuzzy sets in the variable range of each variable. The surface are rough when the qualification is better and indicate no lineal relationship between variables also. The application was developed in Matlab.



Figure 5. Surface charts for variables at level I. (Matlab toolbox)



This figure shows the surface charts for variables at level i. It was building un Matlab toolbox.

Figure 6 shows the rules editor and fuzzy surfaces to evaluate the export capacity of the SMEs company, the surfaces indicate no lineal relationship between variables, when the inputs increase their qualification (planning and HHRR, Marketing and Logistic and finances), then improves the export capacity of company. The evaluation allows identify which aspect must be improved, where administrative action must be taken to accomplish a better export capacity. The qualifications for Planning and HHRR=27.6, Marketing and Logistic=28.7, and finances=28.1; qualify the export capacity in 26.7 which is equivalent to “Minor Fortress” (FMn) qualification. We obtained this qualification after of evaluate the previous fuzzy systems (first and second system level).

After verifying the algorithm’s consistency and validity, an experimental application and adjustment was carried out with the methodology proposed. This application was carried out in 13 pilot companies members to ACOPI (Colombian Association of Small Industries) Table 2. The interviewees identified several benefits in this instrument for the diagnosis of ECS, as well as the relevance of its implementation in any manufacturing sector company. Consequently, an approach and acceptance of the model was observed among respondents, along with its subsequent learning and awareness that textile-clothing companies need design and implement programs, projects and strategies to strengthen compete capacity and achieve success in region Innovation processes.

Figure 6. Rules Viewer and Fuzzy surface of export capacity

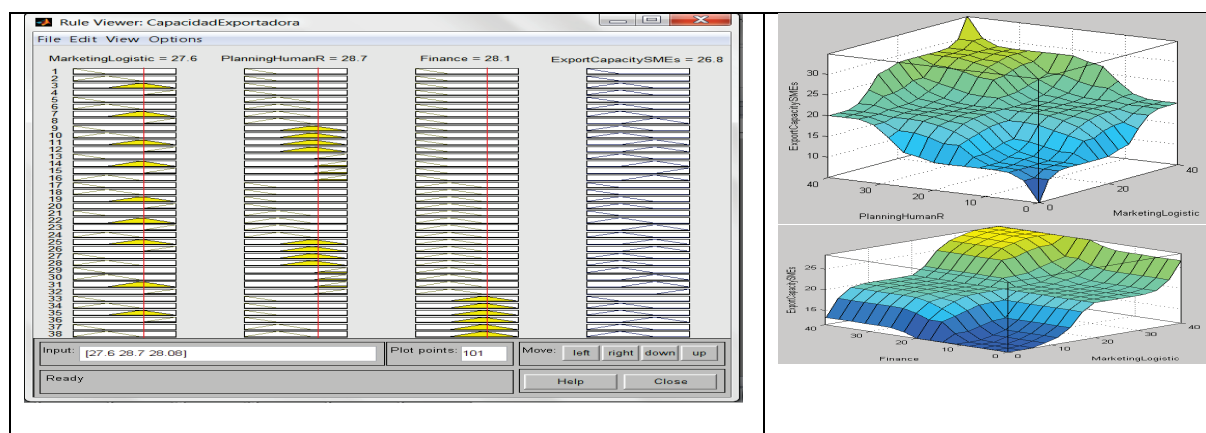


Figure 6 shows the rules editor and fuzzy surfaces to evaluate the export capacity of the SMEs company, the surfaces indicate a no lineal relationship between variables



## CONCLUSIONS

The application of methodology in textile-clothing cluster was found to have a particular value of 29.5 in their export capabilities. The above result reflects weaknesses on factors like R&D, logistics, finance and marketing, and strengths in factors as production, environmental management, information systems and human resources.

Acopi's managers, owners and experts identified some attributes to determine the export capacity of SMEs and advantages to apply the model in different companies and manufacturing sectors, due to the flexibility and wide treatment of the variables evaluated. On the other hand, the model produced some concern among participants about the economics relevance and priority of SMEs and the effects that would have the launch of a free trade agreement - FTA with the U.S., to formulate and implement programs, projects and strategies to strengthen their export capacity and manage to introduce themselves successfully in the globalization processes and its dynamics of innovation.

The SMEs, as those found in the city of Medellin, need to leverage their export processes, making inroad into scientific and technical aspects by making alliances with the national R&D network. The methodology proposed in this paper provides a flexible and simple way to measure and assess their internal position in order to undertake export processes. Also, to learn which factors demand intervention, change or the improvement of skills and resources in order to promote an internal organizational environment making possible to compete on the international sphere decently.

Table 2, shows pilot testing from 13 ACOPI's companies, every expert proceeded to qualifying those five factors that comprise export capacity of SMEs. Evaluations are weighted according the weighting given to each factor, then proceed to calculate average value and export capacity. Columns 3 through 13 present experts' evaluation, column 16 presents average scores and column 17 weight for each factor. The Marketing value factor is 28, results from the weighted sum of every subfactor as follows:  $30.4 \cdot 30 + 26.4 \cdot 35 + 25.2 \cdot 35 = 28$ , which correspond with a "Minor Fortress (FMn)" at experts judgement. If we repeats the process for every factor, we get 28.2 as a final qualification of export capacity corresponding with a "Minor Fortress (FMn)" also. This result are congruent with FIS model results, figure 6.

Table 2. Export capacity results of level III.

		Evaluation Matrix the Export Capacity for SMEs																				
28.2	The Export Capacity for SMEs		Expert's Evaluation													Score	Weight	10	20	30	40	
	Inputs		E1	E2	E3	E4	E5	E6	E7	E8	E9	E10	E11	E12	E13	27.2	100%				FMn	
Marketing	National Market		30	32	29	31	34	28	31	30	29	31	31	31	28	30.4	30%	FMy	0.24	0.76		
	Export Plan		27	28	27	25	24	26	25	27	28	27	26	26	27	26.4	35%	FMn	0.12	0.88		
	International physical distribution		25	26	27	24	25	23	27	24	23	24	26	27	26	25.2	35%	FMn	0.16	0.84		
																28	100%	OK				FMn
Human Resources	Structure and Organization		30	32	29	31	31	28	31	30	29	31	31	31	29	30.2	25%	FMy	0.24	0.76		
	Training and staff development		27	28	27	25	27	26	25	27	28	27	26	26	27	26.6	35%	FMn	0.11	0.89		
	Organizational Culture		25	29	28	30	29	27	29	26	27	29	28	27	28	27.8	20%	FMn	0.07	0.93		
	Industrial health and safety		30	32	29	31	34	28	31	30	29	31	31	31	25	30.2	20%	FMy	0.25	0.75		
																29.2	100%	OK				FMn
Planning	Strategic Planning process		30	32	25	31	32	27	31	30	29	31	33	31	27	29.9	25%	FMn	0.00	1.00		
	Planning and production process		27	28	27	25	24	26	25	27	28	27	26	26	28	26.5	25%	FMn	0.12	0.88		
	Company's Environmental policy		25	32	29	31	34	28	31	30	29	31	31	31	29	30.1	25%	FMy	0.25	0.75		
	Research and development		30	32	29	31	34	28	31	30	29	31	31	31	28	30.4	25%	FMy	0.24	0.76		
																28.2	100%	OK				FMn
Logistic	Production Capacity		30	33	29	31	34	26	31	30	29	31	32	34	28	30.6	25%	FMY	0.23	0.77		
	Provisioning		27	28	27	25	24	26	25	27	28	27	26	26	26	26.3	25%	FMn	0.12	0.88		
	Inventory Management		29	32	29	31	34	28	31	30	29	31	31	31	28	30.3	25%	FMY	0.24	0.76		
	Location and Infrastructure		25	24	23	29	26	27	24	28	26	25	27	24	22	25.4	25%	FMn	0.15	0.85		
																28	100%	OK				FMn
Finance	Information System		30	33	29	31	34	31	31	30	29	31	31	32	26	30.6	40%	FMY	0.23	0.77		
	Monitoring and accounting system		27	28	27	25	24	29	25	27	28	27	26	29	25	26.7	35%	FMn	0.11	0.89		
	Financial Management		25	24	23	24	26	27	26	27	24	23	27	26	28	25.4	25%	FMn	0.15	0.85		

This table shows pilot testing from 13 ACOPI's companies, every expert proceeded to qualifying those five factors that comprise export capacity of SMEs.



Methodology emerges as an innovative management tool, linked to internal organizational spheres and their different abilities. A set of strategic variables were incorporated and identified screened with technical and methodological rigor: on the one hand, by reviewing literature and on the other hand by consulting experts, in order to assess SMEs export capacity. The selected variables were passed through various filters suggested by consultants, entrepreneurs and experts in the sector. The variables explaining export capacity, which were examined in this paper, are of linguistic type, with highly inaccurate quantitative and qualitative dimensions, and very difficult to quantify. Given this, the Fuzzy Logic theory proves to be a clear tool to face this kind of events, since it allows to address—with an indeterminate linguistic statements focus—the classification of information on actual events in an infinite value scale in the interval  $[0,1]$ , representing the functions of membership and solving the bipolarity in the classical logic. One of constraints identified in use the fuzzy inference systems lies on the difficulty of identify the relationship between the input and output variables, this process take time and it is based on the experts work and it is more difficult when the number of input increase. The graphic analysis is a good form to see the relationship between variables but is limited to 3D, the Fuzzy inference systems are multidimensional.

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## BIOGRAPHY

Jorge Aníbal Restrepo is an associate professor in the Administrative and Economics Sciences Faculty, Tecnológico de Antioquia at Medellín. Mr. Restrepo is a Ph.D. student in Management at Universidad San Pablo CEU, Madrid, Spain. He has a B.S. in Management Engineering from “Universidad Nacional de Colombia”, Medellín, Colombia, and a M.Sc. in Management from Universidad Eafit, Medellín. His research interests are: Decision Analysis, Project Management, Financial Analysis and Competitiveness.

Santiago Medina Hurtado is associate professor of Minas Faculty of National University of Colombia. Director of research group GIFIG and researcher of Tecnológico de Antioquia at Medellín. Mr. Medina is Industrial Engineer, finances and project evaluation specialist and Ph.D. in statistic from Sciences Economics and Enterprises Faculty of Complutense University of Madrid. His research areas are the uncertainty modeling, the risk quantification and forecasting applied in enterprises problems.

Juan Gabriel Vanegas is a professor in the Administrative and Economics Sciences Faculty, Tecnológico de Antioquia at Medellín. Formerly he was a researcher at Instituto Tecnológico Metropolitano and Universidad de Antioquia, at Medellín, Colombia. Mr. Vanegas has a B.S. in Economics and M.Sc. in Economics from “Universidad de Antioquia” Medellín, Colombia. His research interests are: Energy Efficiency, Decision Analysis, Local Economic Development, Competitiveness and Foreign Trade.

Jorge Anibal Restrepo, M.Sc. Ph.D (c). [jrestrepo@tdea.edu.co](mailto:jrestrepo@tdea.edu.co)

Santiago Medina Hurtado, PhD. [smedina@unal.edu.co](mailto:smedina@unal.edu.co)

Juan Gabriel Vanegas, M.Sc. [jg.tecnologico@gmail.com](mailto:jg.tecnologico@gmail.com)



# EVENT MANAGEMENT: A STUDY OF PROBLEMS AND PROSPECTS

Sunita Dakle, Annasaheb Magar College Hadapsar

## ABSTRACT

*Events have long played an important role in human society. The tedium of daily life, with its constant toil and effort, was broken up by events of all kinds. In most societies, the slightest excuse could be found for a good celebration. India has roughly 5000 fairs and festivals. Adding to the tally are the numerous weddings, parties, engagements and other personal events that are a part and parcel in the life of an average Indian. Traditionally these events were organized by the host but with the increasing scale and demands of events the need for professional event management has crept in. Event managers can supervise diverse corporate events, such as product launches, press conferences, corporate anniversary parties, meetings, conferences, and marketing programs such as road shows and grand opening events. The professionals working in the relatively recent field of Event Management face a number of problems in their day to day workings. The researcher through this research article aims to highlight some of the key problems faced by event management professionals and give a few suggestions to solve the same.*

## INTRODUCTION

The world 'event' is derived from the Latin word 'eventus' and was originally used to describe big happening out of the ordinary. Today the concept of events includes a large variety of social gatherings, meet-ups, sports, shows and performances. One of the most important things about events is that it often plays an important role in the image building of an individual/organization/country. This occasion cannot be taken lightly. A birthday, wedding, celebration party or a conference hold so much importance to the main participants that nothing must go wrong. Earlier it was a tradition for the host to oversee the arrangements and family members/colleagues helped in the management of the event. However nowadays with the increase in the sheer size and scale of events the need for professional event management is catching up. In recent years, the number of events has grown rapidly and industry around events has evolved. This event industry has seen significant growth over the last three decades, which has made it hard to complete an overview of all the facets of events and management. While several companies in this growing trade have good organizational structures and management processes in place a rather confusing picture evolves when looking at entire event industry. Nevertheless despite that confusing structure remaining in place, the international special society states that the event industry is still one of the world's fastest growing economically lucrative industries. Through this submission the researcher aims to give a snapshot of the infant event management industry in the city of Pune, India. The researcher also aims to understand the problems faced by the professionals working in this industry and provide certain suggestions to alleviate these problems.

### Classification of Events

According to National Institute of Event Management the common events in India that can be classified as Hall Mark Events are as follows:

- Celebrations: includes festivals like Navaratri, Ganesh Utsava, Pongal, Diwali etc.
- Concerts: International/National artist shows artist shows like Elton John Concert, Bryan Adams Show, etc.
- Educational Events: like Seminars, Conferences, and Exhibitions etc.
- Marketing Events: leading to Promotions, Road Shows, Ad campaigns, Contests, Product launches etc.
- Hospitality Events: include Hotel events like Conferences, Food Festivals, etc.
- Others: Tourism events, Huge sports events, retail events and contests etc.



One can understand from the above list that there are a large number of events being held daily and many of these require the aid of a professional event management team. Thus the event management sector can be considered as an economically important and viable sector.

### Events and the Economy

Events and particularly special events are typically regarded as major generators of economic activity and jobs. Over and above marketing angle the economy benefit to the region hosting the event is also positive aspect. Countries like India should not only invest in information technology but also other communications infrastructure to be ready in this millennium to host similar mega events. The singular importance of mega events in driving an economy into growth phase has already been emphasized.

A festival, either one time or annual, can provide the kind of economic stimulate required to perk up a lagging economy. The economic objective of the event should be both to circulate cash within your community and bring in cash from outside. Throughout the process, goodwill and community spirit will be generated. A successful and well-planned event stimulates community pride and also it will leave found memories with visitors, encouraging them to come back again.

The event management business in India is poised to grow by 50% in the coming 2 years. The industry will reach to Rs. 4375 crore in 2013-14 up from Rs. 2800 crore now (Ernst and Young and Event and entertainment management association.) It has been observed that mega events like the Sydney Olympic Games 2000, involved at total of 2700 paid and 47,000 volunteers. India too is an upcoming destination for major sporting events. Event management companies will play an important part in their smooth organization and can also help boost the nation's economy.

### **REVIEW OF LITERATURE**

According to a study carried out by Ernst & Young and Event & Entertainment Management Association (EEMA) (2012) which interviewed CEOs of 32 Indian events and activation companies the organised events and activation market in India is expected to grow more than 50% over the next two years, powered by weddings, sports and higher spends on below-the-line promotional events. The industry is expected to reach Rs 4,375 crore in 2013-14, up from Rs 2,800 now. 57% of survey respondents believed that the share of total marketing spends attributable to BTL activities including events and activation is likely to grow by around 10% over the next two years to reach nearly 20% of total marketing spends. In addition, increase in overall event production costs; growth in revenues across regional activation, increase in the number of intellectual properties launched (particularly for luxury brands) and increasing upper-middle and rich classes will boost revenues

A study titled "Identifying and analysing existing research undertaken in the events industry: a literature review for People1st" done by Glenn A J Bowdin and Dr Gayle McPherson (2006) for Association for Events Management Education (AEME) aims to undertake a thorough literature review of existing research into event management industry specially the main two areas covered are the definition, size and scope of the event industry, skills and skills development. The scope was identifying existing research undertaken in the event industry in the following area- Definition, Occupation, Size, Influences, Current and Future skill needs employment practices etc. The project identified gaps in the current research base in order to make recommendations for future research requirements. This report has provided a snapshot from this industry. Shone and Parry(2004) In this research the authors presented the different definitions of event like personal events, leisure events, organizational and cultural events Silvers (2009) mentioned that in event coordination, the coordinators visualised, organised, and synchronised the different elements of the event. In addition, in this process, the coordinator also identified the purpose, scope, and the program of the event by means of identifying its intent, extent, and content.



### Objectives Of The Study

- To study the profiles of event management organizers.
- To study the educational background of event management professionals and mirror it in terms of the requirements of their job.
- To study the employment opportunities arising from the field of event management
- To evaluates the progress, performance of event management professionals belonging to the city of Pune, India and highlight their problems.

### Hypothesis

The research for this submission is based on the following hypotheses:-

- The field of event management is still in its infancy and lacks any formal organization of the various players. There are a many problems faced by the individuals working in this field which are less known and can be addressed
- A formal training plays an important part in the success of an event management enterprise
- The field of event management is doing an important job in creating new and diverse employment opportunities and contributing to the economy in a variety of ways.

### Scope

This scope of the research was limited only to the event organizers operating in Pune district of the state of Maharashtra, India.

## **METHODOLOGY**

For the present study both secondary as well as primary data were used. A questionnaire was developed to collect the necessary information from Event Management professionals. A sample space of 50 respondents was obtained through Random Sampling Method. The respondents were selected from different areas of pune city. All the respondents were personally interviewed to understand their problems, progress etc.

Table 1: Profile of the respondent

Category	Basic Data	Number	Percentage
Age(in years)	Below20	-	-
	21 to 30	28	56
	31 to 40	15	30
	41 to 50	05	10
	Above 50	02	04
Gender	Male	45	90
	Female	05	10
Education	Undergraduates	08	16
	Graduates	15	30
	Postgraduates	16	32
	Professional	11	22

Table 1 the Socio- Economic Conditions of event organisers covering aspects like Education, Age etc.

It can be observed from the above table that maximum numbers of event organizers 28(56%) are from the age group 21 to 30. Most of the event organizers are Male 45(90%). Only 11(22%) respondents received professional education related to event management.



Table 2: Information Related to Event Organizer's Business

Category	Basic Data	Number	Percentage
Capital investment	Below 50,000	05	10
	50,001 to 1,00,000	15	30
	1,00,001 to 2,00,000	23	46
	Above 2,00,000	07	14
Yearly income	Below 25,000	-	-
	25,001 to 50,000	2	04
	50,001 to 1,00,000	7	14
	Above 1,00,000	43	86
Office	Own	30	60
	Rented	15	30
	No	05	10
Establishment of business	Before 1990	-	-
	1990 to 2000	11	22
	2001 to 2010	39	78
Training Taken	Yes	35	70
	No	15	30

Table 2 shows business related information about the event management enterprise.

Most of the respondents 23(46%) invested Rs 1,00, 000 to 2,00,000 as capital for starting up their enterprise. The terms of the current income it was observed that 43(86%) respondents have an income above Rs. 1,00,000. It was also observed that most of the respondents i.e. 39(78%) had established their business after 2001. Also a majority i.e.(70%) of the event management professionals had taken a formal training regarding event management.

Table 3: Employee Details

Category	Basic Data	Number	Percentage
Employees at the beginning	Male	431	77.79
	female	123	22.20
Employees at present	Male	1145	64
	female	640	35
Types of employees	Skilled	489	28.02
	Unskilled	1299	74.44

Table 3 shows details regarding the employees of these Event Management Enterprises.

It was observed that at the start of the business majority of the employees were male 431(77.79%). The number of female employees was 123(22.20). The number of employees at present time was male 1145(64%) and Female 640(35%). Skilled employees were only 489(28.02) while 1299(74.44%) employees were unskilled.

Table 4: Problems of Event Organizers

Category	Basic Data	Number	Percentage
Financial	Yes	21	42
	No	29	58
Employees	Yes	44	88
	No	06	12
More competition	Yes	13	26
	No	37	74
Mental and physical stress	Yes	18	36
	No	32	64
Infrastructure problem	Yes	44	88
	No	07	14

Table 4 summarises the various problems faced by the respondents.



21(42%) event organisers faced various financial problems like higher interest rates, inadequate finance etc. Problems related to competition were faced by only 13 (26%) event organisers whereas 44(88%) event organisers faced problems regarding labour i.e. problems like unavailability of skilled employees, shortage of manpower. Mental and physical stress related problems were faced by 18(36%) respondents. Lastly infrastructure related problems were faced by 44(88%) respondents. These are problems related to unavailability of proper event venues, hotel rooms, technology service providers, transportation etc.

*Suggestions:* The researched would like to put forth a few suggestions to the above mentioned problems faced by event management professionals:-

- It was observed that formal training does play an important part in the success of an event management enterprise and thus training should be provided to individuals through means of academic/professional training.
- There is a need for greater organization and communication between the various event management enterprises. This can open new areas of cooperation in terms of better knowledge of available venues for events, contact details of suppliers etc.
- Onerous Regulations:- Most respondents believed that regulatory hurdles such as varying taxes, numerous permissions/clearances required were a consistent problem. There is a need to rethink/streamline such procedures.
- There is also a need for the Event Management professionals to be updated with the latest trends/customer requirements. This can aid in improving the customer satisfaction

## CONCLUSION

Through the course of the submission we have seen that there are exiting times to be in the emerging field of Event Management. There are innumerable business opportunities for an event management enterprise. It was observed that as hypothesized a formal training does play an important role in the success of an event management enterprise. Also the event management companies did generate employment for a diverse set of individuals. It was also seen that the engagement of female employees was to a lesser extent currently, though this number is steadily increasing. But along with the opportunities there are a few problems face by the event management enterprises. The solutions/suggestions put forth in the submission are not very difficult to be implemented and can go a long was in gearing the growth of professional Event Management.

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### **BIOGRAPHY**

Sunita Dakle, Annasaheb Magar College Hadapsar  
Pune-411028 Maharashtra, India [dakle.sunita@gmail.com](mailto:dakle.sunita@gmail.com)



# SMALL-DOLLAR CREDIT USE IN UNDERSERVED POPULATIONS: EVIDENCE FROM TACOMA, WASHINGTON

Lynda S. Livingston, University of Puget Sound and Four Horsemen Investments

Hiroki Tokuyama, University of Puget Sound and Four Horsemen Investments

## ABSTRACT

*We present results from a survey of credit use among people potentially underserved by mainstream banking. We characterize small-dollar credit use among low-income residents of Tacoma, Washington, and among students at various types of colleges in that city. These sorts of populations are potential victims of predatory lending. We wish to consider the suitability of peer-to-peer (P2P) loans as a credit resource for these groups. Our results show that P2P lending has the potential to provide a new source of credit for some underserved borrowers. Students' familiarity with technology and social networking make them especially likely beneficiaries, once they learn that P2P lending exists. For working people who might otherwise use payday loans, P2P can be a viable option if a way can be found to speed up the loans' funding process.*

**JEL:** G21, G23, G10

**KEYWORDS:** Peer-to-Peer Lending, Payday Loans, Fringe Credit

## INTRODUCTION

There is an old joke that says you can only get a loan if you do not need one. People deemed deficient on capital, capacity, collateral, or character, or facing adverse conditions, can be cut off from traditional credit. If we accept the view that basic financial services are essential for wealth creation, then a population's lack of access to credit is a social problem. In this paper, we present results from a survey of credit use among people potentially underserved by mainstream banking. Our goal is two-fold. First, we wish to characterize small-dollar credit use among low-income residents of Tacoma, Washington, and among students at various types of colleges in that city (private liberal arts universities, vocational schools, and public colleges). This focus is in keeping with the research agenda promoted by the U.S. Department of the Treasury's 2010 convening *Developing a Research Agenda on Small-Dollar Credit and Financial Empowerment*, which identified these sorts of populations as potentially lacking access to traditional banking. Without access to mainstream financial services, these groups may resort to fringe lenders like payday loan shops, which many consumer advocates consider predatory. We wish to investigate whether students and other at-risk Tacoma populations actually need or use short-term, small-dollar credit, and, if so, they types, sources, and costs of the loans they employ.

Second, we wish to consider the suitability of peer-to-peer (P2P) loans as a credit resource for these groups. Traditional banks generally have been unwilling or unable to enter the small-dollar market. One explanation is cost: making small-dollar loans is expensive, both because of relatively high fixed set-up costs and because of potentially high default rates. The P2P lending process may mitigate both of these challenges—for example, by streamlining the application process and by subjecting defaulters to “social stigma.” Our results show that P2P lending has the potential to provide a new source of credit for some underserved groups. Students' familiarity with technology and social networking make them especially likely beneficiaries, once they learn that P2P lending exists. For working people who might otherwise use payday loans, P2P can be a viable option if a way can be found to speed up the loans' funding process. The paper proceeds as follows. In the next section, we briefly review the relevant literature on fringe and peer-to-peer lending. We also introduce a not-for-profit, Four Horsemen Investments, which



we hope will be our vehicle for implementing a P2P alternative to payday loans. In the third section, we describe our survey and results. The final section concludes.

## BACKGROUND AND LITERATURE REVIEW

The reluctance of some small-dollar consumers to borrow from banks is mirrored by most banks' unwillingness to lend to them. However, a partnership of for-profit and not-for-profit groups could work. Buckland, *et al.* (2006) suggest having community-based organizations identify people who may need help managing their credit. These people are given short-term loans to substitute for fringe credit, then are educated and moved toward a traditional banking relationship. The key to this "stepped" plan is a partnership among community charities, governments, and banks, which allows some of the relatively high costs of small-dollar lending to be borne by not-for-profits. Four Horsemen Investments (4HI) is an educational charity that we hope to employ in a stepped plan. 4HI is a student-run 501(c)(3) not-for-profit that promotes financial education through experience, research, and outreach (4HI, 2013). The unique feature of the fund that we manage is that is comprised solely of peer-to-peer (P2P) loans.

We believe that formal peer funding could be an alternative source of small-dollar credit for payday borrowers. Four Horsemen Investments has been making microloans since 2009, and have developed the processes and experience necessary to make good loans. (See Freedman and Jin, 2008, for evidence of the efficacy of lenders' dynamic learning on the Prosper P2P platform.) We may be able to use our reputation as a long-time lender to endorse the listings of borrowers we have prescreened with our community partners. Our experience, activity on the platform, and ability to monitor our group's loans make our endorsements more credible than other sorts of friendship signals (Lin, *et al.*, 2011). As more fixed-income investors move into P2P loans out of frustration with low interest rates on traditional instruments and out of a desire for diversification (Namvar, 2013; GAO, 2011), useful signals will become increasingly valuable. Our participation can improve the outcomes for both the borrower (getting funded) and the other lenders (getting paid back).

In addition, 4HI does need to take large positions in these loans in order to have an impact. In general, friends lend less than 5% on loans they fund—95% of 95% of successful loans are funded by strangers. (See Lin, *et al.*, 2011.) This financing pattern is consistent with a model developed by Lee and Persson (2012), which suggests that some projects are feasible only given a combination of insider funding (the *trust* capital, which can mitigate agency problems) and outsider funding (the *risk* capital, which imposes a formality that may obviate the social awkwardness inherent in insider financing). Moreover, even if we do not win a bid, our participation should still significantly decrease the loan rate. (Lin, *et al.*, 2011. See also La Ferrara, 2003, who shows that lower loan rates within groups can spill over into non-group loans.) Thus, we are in a position to help facilitate group loans on our peer-to-peer platforms. Our first step toward this goal was to determine whether borrowers in our target demographic—students and low-income residents of Tacoma, Washington—needed the sorts of loans we could make. Our ongoing survey of these groups suggests that there is an opportunity for us to help.

## THE FINANCE SURVEY

Our survey was motivated in part by a convening held by the United States Department of the Treasury in 2010, *Developing a Research Agenda on Small-Dollar Credit and Financial Empowerment*, whose goal was to "inform policymaking that can address the challenges related to meeting the small-dollar credit needs of underserved populations." To frame our study, we chose nine of the "demand-side" questions identified by the convening's participants. These questions concerned the relationships among various financial products; the ability of certain populations to access traditional banking services, and to accumulate savings and build wealth; and propensity for certain groups to rely on informal lenders, like friends and family, to meet their credit needs.



Our survey focused on students and relatively low-income people from Tacoma, Washington, the largest city in Pierce County. Both of these groups could be at risk for negative outcomes from fringe credit use, as discussed in the Treasury Department's convening. The student sample consists mainly of a 185-respondent sample from a small, liberal arts undergraduate university. The rest of our respondents, whom we will call the "community" sample, came primarily from surveying at financial assistance events held in downtown Tacoma. (See Table 1.) This is not a random sample. Thus, our results are simply suggestive, and we draw no statistical conclusions.

Table 1: Sample Characteristics

	STUDENTS	COMMUNITY	VITA SURVEY	PIERCE COUNTY/TACOMA
<b>SEX</b>				
male	57%	30%	38%	49.4% (2011)
female	43%	70%	55%	51%
<b>AGE</b>				
< 23	89%	4%		
23-30	11%	9%		35.1 (2011 median)
31-39		4%		
40-49		30%		
50-59		26%		
60+		26%		
<b>INCOME</b>				
less than \$15,000 per year	2%	52%		
\$15,000-\$50,000 per year	17%	48%		\$48,673 (2009 median)
above \$50,000 per year	81%	0%		
<b>HOME OWNERSHIP</b>				
own	94%	41%	26%	
rent	6%	59%	49%	
<b>HAVE CHILDREN</b>				
yes	1%	86%		
no	99%	14%		
<b>MARITAL STATUS</b>				
never married	96%	23%		29.3% (ages 15+)
separated	0%	0%		2%
divorced	0%	27%		14%
widowed	0%	14%		7%
married	3%	36%		47%
<b>ETHNICITY</b>				
Caucasian	77%	48%	41%	61%
Black or African American	2%	24%	30%	11%
Hispanic	5%	8%	9%	11%
Asian or Pacific Islander	15%	8%	11%	8%
American Indian or Alaska Native	0%	12%	4%	2%

*This table characterizes our sample and compares it to earlier community surveys. Our sample has two parts. The student sample has over 200 respondents, the vast majority of whom came from an undergraduate liberal-arts university. The community sample came from financial outreach events at a downtown Tacoma, Washington Goodwill. The VITA (Volunteer Income Tax Assistance) and Pierce County samples are from earlier studies of the local populations, and are presented for comparison. There are significant differences between the student and community sample. The community sample reflects the type of demographic characteristics that are common among payday loan users.*

There is evidence of financial distress in our community sample. Almost half are unemployed. Perhaps not coincidentally, almost half answered affirmatively to each of a series of credit rationing and liquidity issues. These responses suggest their vulnerability to the sales pitch of payday lenders, who assert that they help consumers meet liquidity shocks and smooth consumption. In fact, 38% of our community respondents have used payday loans (compared to less than 1% of our student sample). The majority used their loans for rent; the next largest category was utilities. Respondents were more likely to consider asking friends or family for money than to try traditional alternatives such as banks loans or credit card advances; they ultimately chose payday loans for their speed and privacy. While reporting overall that they were "neither satisfied nor dissatisfied" with their payday loans, they did complain about their high cost and their making it "too difficult to get out of debt."



Only one of our students used a payday loan. He was atypical of our student sample: married, with children, renting his home, and earning between \$15,000 and \$50,000 per year. Thus, demographically, he was much closer to the community sample than to our student sample.

Unlike the community respondents, students did turn to friends and family for help. Almost half of the students in the initial sample noted that they had borrowed money from their families over the past year. For the most part, they borrowed for same sorts of nondiscretionary expenses for which they used parent credit cards—textbooks (13% of the number of borrowings), transportation (11%), and groceries (12%). The biggest differences were for rent and emergencies: students were much more likely to borrow for rent, but to use a parent's credit card for emergencies. Overall, the family results are consistent with Lee and Persson's (2012) identification of insider financing as a last resort, subjecting the borrower to negative social consequences of default.

When students borrowed from friends (as 26% did), however, the results were very different. Fifty-nine percent of the time, these loans were for eating out or entertainment. (Groceries and transportation were the only other significant categories, at 10% each.) For every other category of expenditure, students were less likely to borrow from friends than family; for some categories—textbooks and school supplies—they never borrowed from friends. Ours is the only small-dollar survey that we are aware of that separates inside financing into friends and family categories (a suggestion for which we thank our focus group members). Especially among students, this distinction appears to be important. Their different uses of friends and family loans suggest that the dichotomy between inside and outside (arms-length) financing is too crude, at least for small-dollar loans.

Overall, our results suggest that students and low-income people, while both in groups potentially underserved by mainstream banking, are unlikely to be helped with a common P2P solution. Students in our sample had much better access to traditional credit and to informal lenders like friends and family. A peer-to-peer loan could be helpful for their small-dollar credit needs, but—given that almost none of our sample respondents had ever heard of P2P lending—not without a significant education effort by the peer platforms. The community sample, on the other hand, had more need and fewer options for credit. However, the current structure of P2P loans—most notably the approximately three-week funding process—make them a poor substitute for payday loans for this group, who identify speed as the most important reason they turn to fringe credit.

## CONCLUSIONS

Many consumer advocates consider payday loans to be debt traps. Payday lenders, however, assert that they offer a needed service to people with urgent cash flow shortages. In this paper, we present the early results of a survey of students and relatively low-income people from Tacoma, Washington, two groups who may lack both the financial resources and experience to access alternatives to fringe loans. We wish to determine whether these groups need short-term, small-dollar loans, and, if so, if they could meet their needs with peer-to-peer loans. These loans may not only meet borrowers' demand for a streamlined process, but also improve funding probability and repayment rates by subjecting defaulters to "social stigma." We found significant differences between our student and community samples.

The students had much more access to credit, but were fairly ignorant of how to use it effectively. The community sample's respondents evinced much greater financial distress and fewer options for loans. For students to use P2P effectively, they would need to learn that these loans exist. The bar for lower-income people is much higher. They appreciate the speed and anonymity of payday borrowing. For them, not-for-profits like Four Horsemen Investments can help, by screening and certifying listings by members of their groups.



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Lynda S. Livingston is a professor of finance and the Nat S. and Marian W. Rogers Professor at the University of Puget Sound. She is also the founder of Four Horsemen Investments, a not-for-profit corporation focusing on finance education. She can be reached at the School of Business and Leadership, University of Puget Sound, 1500 North Warner #1032, Tacoma, WA 98416, [llivingston@ups.edu](mailto:llivingston@ups.edu).

Hiroki Tokuyama is an economics and business student at the University of Puget Sound. He is president of Four Horsemen Investments and a member of Mortar Board. He can be reached at the School of Business and Leadership, University of Puget Sound, 1500 North Warner #1032, Tacoma, WA 98416, [htokuyama@pugetsound.edu](mailto:htokuyama@pugetsound.edu).



# THE IMPACT OF EXCHANGE RATE VOLATILITY ON COMMODITY TRADE BETWEEN THE UNITED STATES AND SPAIN

Carlos Moslares, IQS School of Management, Universitat Ramon Llull, Spain  
E. M. Ekanayake, School of Business, Bethune-Cookman University

## ABSTRACT

*In this paper we analyze the effects of the real exchange rate volatility on disaggregated sectoral data on the trade flows between the United States and Spain. This study uses monthly trade flows on United States exports to and imports from Spain over the period from January 1993 to December 2012 and the method of bounds testing or the Autoregressive Distributed Lag (ARDL) approach to cointegration analysis. Our results reveal that exports depend positively on the levels of foreign economic activity but negatively on relative prices. However, the exchange rate volatility tends to provide mixed effects. In addition, imports depend positively on the levels of domestic economic activity but negatively on relative prices. As in the case of exports, the exchange rate volatility tends to provide mixed effects. Furthermore, in the case of both exports and imports, the effects of exchange volatility are found to yield mixed effects in the short-run and in the long-run.*

**JEL CLASSIFICATIONS:** F14, F31

**KEYWORDS:** Spain, imports, exports, exchange rate volatility

## INTRODUCTION

There are a large number of studies in the area of exchange volatility and trade. Despite the sizeable number of studies conducted, no real consensus about the impact of exchange rate volatility on trade has emerged. While a large number of studies find that exchange rate volatility tends to reduce the level of trade, others find either weak or insignificant or positive relationships. On the other hand, some researchers find evidence for a positive effect for volatility on export volumes of some developed countries because exchange rate volatility makes exporting more attractive to risk-tolerant exporting firms. However, other scholars have reported no significant relationship between exchange rate volatility and exports. This study focuses on disaggregated trade flows between the United States and Spain to uncover the nature and sensitivity of the relationship between exchange rate volatility and trade flows.

We use the method of bounds testing or the Autoregressive Distributed Lag (ARDL) approach to cointegration analysis for this purpose. Using this approach we investigate the effects of exchange rate volatility on United States sectoral exports to and sectoral imports from Spain over a period of 20 years using monthly data from January 1993 to December 2012. We lay the empirical framework of our study by specifying our model. In the section following that we discuss variable definitions and outline our data sources. Empirical results from the bounds testing approach to cointegration, and error-correction model estimates are presented in the penultimate section. The final section presents a summary and conclusion of the results obtained in this study.

## METHODOLOGY

### Model Specification

The objective of this study is to assess the effects of exchange rate volatility on the trade flows disaggregated at the 2-digit Harmonized System (HS) industry level. The study uses trade data on U.S. exports to and imports from Spain. Drawing on the existing empirical literature in this area, we specify



that a standard long-run export demand function for commodity  $i$  to take the following form (see, for example, Ozturk and Kalyonku, 2009; Choudhry, 2005; Arize, 1998, 1996, 1995; and Asseery and Peel, 1991):

$$\ln X_{it} = \beta_0 + \beta_1 \ln Y_t + \beta_2 \ln P_{it} + \beta_3 \ln VOL_t + \varepsilon_t \quad (1)$$

Where  $X_{it}$  is the real export volume of commodity  $i$  in period  $t$ ,  $Y_t$  is the real income of Spain in period  $t$ ,  $P_{it}$  is the relative price of exports of commodity  $i$  in period  $t$ ,  $VOL_t$  is a measure of exchange rate volatility, and  $\varepsilon_t$  is a white-noise disturbance term.

Economic theory posits that the real income level of the domestic country's trading partners would have a positive effect on the demand for its exports. Therefore, *a priori*, we would expect that  $\beta_1 > 0$ . On the other hand, if the relative price of exports rise (fall), domestic goods become less (more) competitive than foreign goods, causing the demand for exports to fall (rise). Therefore, *a priori*, one would expect that  $\beta_2$ , which measures the competitiveness of U.S. exports relative to Spanish domestic production, is negative. The last explanatory variable is a measure of exchange rate volatility. Various measures of real VOL have been proposed in the literature. Some of these measures include (1) the averages of absolute changes, (2) the standard deviations of the series, (3) the deviations from the trend, (4) the squared residuals from the ARIMA or ARCH or GARCH processes, and (5) the moving sample standard deviation of the growth rate of the real exchange rate. Since the effects of VOL on exports have been found to be empirically and theoretically ambiguous (Bredin, *et al.* 2003),  $\beta_3$  could be either positive or negative.

Equation (1) shows the long-run relationships among the dependent and independent variables in our model. Given the recent advances in time-series analysis, in estimating the long-run model outlined by equation (1), it is now a common practice to distinguish the short-run effects from the long-run effects. For this purpose, equation (1) should be specified in an error-correction modeling (ECM) format. This method had been used in many recent studies including Bahmani-Oskooee and Hegerty (2009), Bahmani-Oskooee and Wang (2008, 2009), Bahmani-Oskooee and Mitra (2008), Bahmani-Oskooee and Kovryalova (2008), and Bahmani-Oskooee and Ardalani (2006). According to Bahmani-Oskooee and Wang (2008), such an approach is warranted given that the measure of exchange rate volatility is a stationary variable (see, for example, De Vita and Abbot, 2004; Bahmani-Oskooee & Payesteh, 1993; and Doyle, 2001), whereas the other variables in equation (1) are non-stationary. Therefore, following Pesaran, Shin, and Smith (2001) and their method of bounds testing or the Autoregressive Distributed Lag (ARDL) approach to cointegration analysis, we rewrite equation (1) as an error-correction model in equation (2) below.

$$\begin{aligned} \Delta \ln X_t = & \alpha_0 + \sum_{i=1}^n \beta_i \Delta \ln X_{t-i} + \sum_{i=0}^n \gamma_i \Delta \ln Y_{t-i} + \sum_{i=0}^n \delta_i \Delta \ln P_{t-i} \\ & + \sum_{i=0}^n \varphi_i \Delta \ln VOL_{t-i} + \lambda_0 \ln X_{t-1} + \lambda_1 \ln Y_{t-1} + \lambda_2 \ln P_{t-1} + \lambda_3 \ln VOL_{t-1} + \omega_t \end{aligned} \quad (2)$$

Where  $\Delta$  is the difference operator and the other variables are as defined earlier. Pesaran, Shin, and Smith's (2001) bounds testing approach to cointegration is based on two procedural steps. The first step involves using an F-test or Wald test to test for joint significance of the no cointegration hypothesis  $H_0: \lambda_0 = \lambda_1 = \lambda_2 = \lambda_3 = 0$  against an alternative hypothesis of cointegration,  $H_1: \lambda_0 \neq 0, \lambda_1 \neq 0, \lambda_2 \neq 0, \lambda_3 \neq 0$ . This test is performed using equation (2). The advantage of this approach is that there is no need to test for unit roots, as is commonly done in cointegration analysis.

Pesaran, Shin, and Smith (2001) provide two sets of critical values for a given significance level with and without time trend. One assumes that the variables are stationary at the levels or  $I(0)$ , and the other assumes that the variables are stationary at the first difference or  $I(1)$ . If the computed F-values exceed the upper critical bounds value, then  $H_0$  is rejected signaling cointegration among the independent variables.



If the computed F-value is below the critical bounds values, we fail to reject  $H_0$ . Finally, if the computed F-statistic falls within the boundary, the result is inconclusive. After establishing cointegration, the second step involves estimation of the long-term elasticities and the error-correction model. Similar to the export model, the import model is also specified drawing on the existing empirical literature in this area. We specify that a standard long-run import demand function for commodity  $i$  to take the following form (see, for example, Ozturk and Kalyonku, 2009; Choudhry, 2005; Arize, 1998, 1996, 1995; and Asseery and Peel, 1991):

$$\ln M_{it} = \theta_0 + \theta_1 \ln Y_t + \theta_2 \ln P_{it} + \theta_3 \ln VOL_t + \varepsilon_t \quad (3)$$

Where  $M_{it}$  is the real import volume of commodity  $i$  in period  $t$ ,  $Y_t$  is the real income of the United States in period  $t$ ,  $P_{it}$  is the relative price of exports of commodity  $i$  in period  $t$ ,  $VOL_t$  is a measure of exchange rate volatility, and  $\varepsilon_t$  is a white-noise disturbance term. Economic theory posits that the real income level of the domestic (importing) country would have a positive effect on the demand for its imports. Therefore, *a priori*, we would expect that  $\theta_1 > 0$ . On the other hand, if the relative price of imports rise (fall), foreign goods become less (more) competitive than domestic goods, causing the demand for imports to fall (rise). Therefore, *a priori*, one would expect that  $\theta_2$ , which measures the competitiveness of Spanish exports relative to the U.S. domestic production, is negative.

The last explanatory variable is a measure of exchange rate volatility. Since the effects of VOL on imports have been found to be empirically and theoretically ambiguous (Bredin, *et al.* 2003),  $\theta_3$  could be either positive or negative. Equation (3) shows the long-run relationships among the dependent and independent variables in our model. As it was done in the case of the export model, in estimating the long-run model outlined by equation (3), in order to distinguish the short-run effects from the long-run effects, equation (3) should also be specified in an error-correction modeling (ECM) format. Therefore, following Pesaran, Shin, and Smith (2001) and their method of bounds testing or the Autoregressive Distributed Lag (ARDL) approach to cointegration analysis, we rewrite equation (3) as an error-correction model in equation (4) below.

$$\begin{aligned} \Delta \ln M_t = & \psi_0 + \sum_{i=1}^n \theta_i \Delta \ln M_{t-i} + \sum_{i=0}^n \rho_i \Delta \ln Y_{t-i} + \sum_{i=0}^n \sigma_i \Delta \ln P_{t-i} \\ & + \sum_{i=0}^n \omega_i \Delta \ln VOL_{t-i} + \mu_0 \ln M_{t-1} + \mu_1 \ln Y_{t-1} + \mu_2 \ln P_{t-1} + \mu_3 \ln VOL_{t-1} + \omega_t \end{aligned} \quad (4)$$

Where  $\Delta$  is the difference operator and the other variables are as defined earlier. Pesaran, Shin, and Smith's (2001) bounds testing approach to cointegration is based on two procedural steps. The first step involves using an F-test or Wald test to test for joint significance of the no cointegration hypothesis  $H_0 : \mu_0 = \mu_1 = \mu_2 = \mu_3 = 0$  against an alternative hypothesis of cointegration,  $H_1 : \mu_0 \neq 0, \mu_1 \neq 0, \mu_2 \neq 0, \mu_3 \neq 0$ . This test is performed using equation (2). The advantage of this approach is that there is no need to test for unit roots, as is commonly done in cointegration analysis. Pesaran, Shin, and Smith (2001) provide two sets of critical values for a given significance level with and without time trend. One assumes that the variables are stationary at the levels or  $I(0)$ , and the other assumes that the variables are stationary at the first difference or  $I(1)$ . If the computed F-values exceed the upper critical bounds value, then  $H_0$  is rejected signaling cointegration among the independent variables. If the computed F-value is below the critical bounds values, we fail to reject  $H_0$ . Finally, if the computed F-statistic falls within the boundary, the result is inconclusive. After establishing cointegration, the second step involves estimation of the long-term elasticities and the error-correction model.

## DATA SOURCES AND VARIABLES

Our export and import data series span a 20-year period from January 1993 through December 2012, leading to 240 monthly observations. Monthly data on real export volume and prices are taken from the



Global Trade Information Services, *World Trade Atlas Database*. Monthly data on real export and import volumes and prices have been converted into export volume indices and export price indices with 2005 serving as the base (=100). The study focuses on the top twenty export commodities and top twenty import commodities defined at the 2-digit Harmonized System (HS) codes level, and selected based on their average export and import values between 1993 and 2012. The top 20 export products from the U.S. to Spain are: Pharmaceutical Products (HS30); Miscellaneous Grain, Seed, Fruit (HS12); Mineral Fuel and Oil (HS27); Machinery (HS84); Organic Chemicals (HS29); Edible Fruit and Nuts (HS08); Aircraft and Spacecraft (HS88); Electrical Machinery (HS85); Optical and Medical Instruments (HS90); Passenger Vehicles (HS87); Iron and Steel Products (HS73); Paper and Paperboard (HS48); Plastic (HS39); Miscellaneous Chemical Products (HS38); Woodpulp Etc.

(HS47); Food Waste and Animal Feed (HS23); Perfumery, Cosmetic, Etc. (HS33); Iron and Steel (HS72); Copper and Articles Thereof (HS74); and Rubber (HS40). These 20 export products accounted for 83.1% of total U.S. exports to Spain in 2012. The top 20 import products of the U.S. from Spain are: Mineral Fuel and Oil (HS27); Machinery (HS84); Pharmaceutical Products (HS30); Organic Chemicals (HS29); Electrical Machinery (HS85); Beverages (HS22); Iron and Steel Products (HS73); Rubber (HS40); Preserved Food (HS20); Plastic (HS39); Passenger Vehicles (HS87); Optical and Medical Instruments (HS90); Edible Fruit and Nuts (HS08); Iron and Steel (HS72); Footwear (HS64); Aircraft and Spacecraft (HS88); Miscellaneous Art of Base Metal (HS83); Ceramic Products (HS69); Precious Stones and Metals (HS71); and Leather Art, Saddlery, and Bags (HS42). These 20 import products accounted for 72.8% of total U.S. imports from Spain in 2012.

The real income variable for Spain is proxied by the industrial production index (2005=100) of Spain while the real income variable for the U.S. is proxied by the industrial production index (2005=100) of the U.S. The underlying series are obtained from the International Monetary Fund's *International Financial Statistics database* and from the Organization for Economic Cooperation and Development's online database. The relative price ratio for U.S. exports is calculated as the ratio of the export price index of each commodity to the price level, proxied by the consumer price index (2005=100) of Spain. The export price index for each of the export products is computed using the unit prices taken from the Global Trade Information Services, *World Trade Atlas Database*, while the consumer price index is also obtained from the International Monetary Fund's *International Financial Statistics database*.

Following Bahmani-Oskooee and Wang (2008, 2009), and Sekkat and Varoudakis (2000), the real exchange rate,  $RER_t$ , is constructed as:

$$RER_t = \left( \frac{ER_t^{US-SP} \times P_t^{SP}}{P_t^{US}} \right) \quad (3)$$

where  $RER_t$  is the real exchange rate,  $ER_t^{US-SA}$  is the bilateral nominal exchange rate between the United States and Spain at time  $t$ ,  $P_t^{SP}$  is the consumer price index (2005=100) of Spain at time  $t$ , and  $P_t^{US}$  is the consumer price index (2005=100) of the U.S. at time  $t$ . The monthly data on nominal exchange rates are taken from the IMF, *International Financial Statistics database*. Finally, our measure of volatility is constructed following Bredin, Fountas, and Murphy (2003), Weliwita, Ekanayake, and Tsujii (1999), Chowdhury (1993), Lastrapes and Koray (1990), and Koray and Lastrapes (1989). Following these authors the real exchange rate volatility measure is constructed as:

$$VOL_t = \left[ \frac{1}{m} \sum_{i=1}^m (\ln RER_{t+i-1} - \ln RER_{t+i-2})^2 \right]^{1/2} \quad (6)$$

where  $VOL_t$  is the volatility of real exchange rate,  $RER_t$  is the real exchange rate and  $m = 4$  is the order of the moving average. According to Koray and Lastrapes (1989), this measure can capture general movements in real exchange rate volatility and exchange rate risk over time.



## EMPIRICAL RESULTS

Applying the ARDL approach to cointegration to monthly data from January 1993 to December 2012, we assess the top twenty U.S. export products to and the top twenty U.S. import products from Spain. First, we estimate equations (2) and (4). Following Bahmani-Oskooee and Mitra (2008) we impose a maximum of four lags on each first differenced variable and employ Akaike's Information Criterion (AIC) to select the optimum lag length. Choosing a combination of lags that minimizes the AIC, we then test whether the variables for each industry are cointegrated. Our results reveal that fifteen of the twenty export industries encompass an F-statistic above the upper bound of 4.35, implying that these industries' four variables are cointegrated. The other five industries reveal an F-statistic below the lower bound of 3.23, indicating no cointegration among variables. Therefore, only those fifteen industries that exhibit cointegrating relationships among variables are used to analyze the effects of volatility on exports. Similarly, estimated results reveal that fourteen of the twenty import industries encompass an F-statistic above the upper bound of 4.35, implying that these industries' four variables are cointegrated. The other six industries reveal an F-statistic below the lower bound of 3.23, indicating no cointegration among variables. Therefore, only those fourteen industries that exhibit cointegrating relationships among variables are used to analyze the effects of volatility on imports.

*Short-Run Effects of Exchange Rate Volatility on Exports:* The short-run estimated coefficients on exchange rate volatility reveal a mixture of negative and positive signs. There is also a significance variation of the exchange rate volatility on exports among industries in the short-run. Some of the coefficients are positive and statistically significant. These industries include miscellaneous grain, seed and fruit, mineral fuel and oil, etc., machinery, electrical machinery, iron and steel products, and paper and paperboard. The products that have negative coefficients show that these coefficients are statistically insignificant in the short-run.

*Long-Run Effects of Exchange Rate Volatility on Exports:* As economic theory postulates, the real income variable renders a positive sign in all cases. This coefficient is statistically significant at the 1% level in ten of the industries and significant at the 5% level in one industry. The relative price variable displays the expected negative sign in all industries and is statistically significant at the 1% level in eight of the fifteen industries, and at the 5% level in three industries. This result is similar to those of Bahmani-Oskooee and Harvey (2011), Bahmani-Oskooee and Mitra (2008), Bahmani-Oskooee and Kovryalova (2008), and Bahmani-Oskooee and Ardalani (2006). Finally, the estimated coefficients on VOL show a mixture of negative and positive signs and only seven of the fifteen are statistically significant. Our findings are somewhat similar to those of Bahmani-Oskooee and Hegerty (2009) and Bahmani-Oskooee and Wang (2008, 2009). In general, in the long-run, exchange rate volatility appears to have mixed effect on the U.S. exports to Spain.

*Short-Run Effects of Exchange Rate Volatility on Imports:* The short-run estimated coefficients on exchange rate volatility reveal a mixture of negative and positive signs. There is also a significance variation of the exchange rate volatility on imports among industries in the short-run. Some of the coefficients are positive but only two of the coefficients are statistically significant. These industries include optical and medical instruments and footwear. The products that have negative coefficients show that these coefficients are statistically insignificant in the short-run. However, precious metal and stones industry shows a negative and statistically significant effect in the short-run.

*Long-Run Effects of Exchange Rate Volatility on Imports:* As economic theory postulates, the real income variable renders a positive sign in all cases. This coefficient is statistically significant at the 1% level in seven of the industries and significant at the 5% level in two industries. The relative price variable displays the expected negative sign in all industries and is statistically significant at the 1% level in eight of the fifteen industries, and at the 5% level in two industries. This result is similar to those of Bahmani-Oskooee and Harvey (2011), Bahmani-Oskooee and Mitra (2008), Bahmani-Oskooee and Kovryalova (2008), and Bahmani-Oskooee and Ardalani (2006). Finally, the estimated coefficients on exchange rate



volatility show a mixture of negative and positive signs and only three of the fourteen are statistically significant. Our findings are somewhat similar to those of Bahmani-Oskooee and Hegerty (2009) and Bahmani-Oskooee and Wang (2008, 2009). In general, in the long-run, exchange rate volatility appears to have mixed effect on the U.S. imports from Spain.

## SUMMARY AND CONCLUSIONS

In this paper we have examined the dynamic relationship between exports, imports, and exchange rate volatility in United States' trade with Spain, in the context of a multivariate error-correction model. Estimates of the long-run export and import demand functions were obtained by employing the bounds testing approach to cointegration using monthly data for the period January 1993 - December 2012.

The cointegration results clearly show that there exists a long-run equilibrium relationship between real exports, real foreign economic activity, relative prices, and real exchange rate volatility, in fifteen of the twenty commodities selected. Similarly, the cointegration results clearly show that there exists a long-run equilibrium relationship between real imports, real domestic economic activity, relative prices, and real exchange rate volatility, in fourteen of the twenty commodities selected.

In the long-run, all the specifications yielded expected signs for the coefficients. Most of our estimated coefficients are statistically significant either at the 1% or 5% levels. There is also a significance variation of the exchange rate volatility on exports among industries in the short-run. Some of the coefficients are positive and statistically significant. These industries include miscellaneous grain, seed and fruit, mineral fuel and oil, etc., machinery, electrical machinery, iron and steel products, and paper and paperboard. The products that have negative coefficients show that these coefficients are statistically insignificant in the short-run. There is also a significance variation of the exchange rate volatility on imports among industries in the short-run. Some of the coefficients are positive but only two of the coefficients are statistically significant. These industries include optical and medical instruments and footwear. The products that have negative coefficients show that these coefficients are statistically insignificant in the short-run. However, precious metal and stones industry shows a negative and statistically significant effect in the short-run. These results point out to the decreasing competitiveness of U.S. exports in the global economy despite the depreciating value of the dollar over time. It underscores the degree to which a developed country such as Spain has succeeded in finding alternative markets in Europe and especially in Asia in the last decade.

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# DOES EXPERIENCE AFFECT AUDITORS' PROFESSIONAL JUDGEMENT? INTERNAL CONTROLS AND FRAUD DECISIONS

Carmen Ríos Figueroa, Universidad del Este  
Rogelio J. Cardona Cardona, Universidad de Puerto Rico

## ABSTRACT

*Auditors use professional judgment to collect and evaluate evidence to issue an opinion on the fairness of a company's financial statements. While globalization has eliminated trade barriers between countries, cultural diversity has emerged as a challenge in the work environment. According to Tan and Hau-Sin (2009), business decisions should consider the economic and political environment of the host country. This research examines how experience could affect the professional judgment of auditors in an audit planning environment. The study consists of different situations considering four of Hofstede's (1980, 2001) cultural dimensions: individualism/collectivism, power distance, uncertainty avoidance and short and long-term vision to determine if experience influences the decision making process. After auditors (with different years of experience) made decisions about the audit planning process in different countries, the results obtained using the Kruskal-Wallis test suggests that experience did not affect their decisions when these decisions are based on professional judgment.*

**KEYWORDS:** Experience, Culture, Internal Control, Fraud, Visitor auditor, Individualism/collectivism, Power distance, Uncertainty avoidance and Short and long-term vision

## INTRODUCTION

The auditing literature identifies fraud risk assessment as one of the most important steps in an audit engagement of a firm's financial statements. If the audit client is located in another country, an independent auditor (with or without experience) will have to make decisions based on professional judgment. The country where an auditor works is one of the factors that will be used in the decision-making process, especially in those cases where the client is located in a country with specific cultural characteristics. According to Husted (1998), Getz and Volkman (2001), Davis and Ruhe (2003), and Sanyal and Guvenli (2009), national culture may have a relationship between corruption and bribes in firms that are located in specific countries.

This information is helpful when an auditor is in the planning stage of an audit. The results of this study are important because of the increasing professional liability currently faced by Certified Public Accountants (CPAs) who participate in audit engagements. Their work in a global environment has been tarnished in recent years by accounting fraud scandals. Independent auditors are responsible for procedures aimed at obtaining reasonable assurance that an entity's financial statements are not materially misstated. This implies that auditors must be alert to fraud risk factors ("red flags") that may affect the fairness of the entity's financial statements, which could be related to material weaknesses in a firm's system of internal controls. The literature in this area is characterized by the identification of differences in audit environments and the performance of multi-cultural analysis between countries using accounting students or auditors in countries like USA, Canada, Asia, and Mexico.

Hofstede's cultural dimensions (1980, 2001) are frequently used to predict the effects of cultural differences: individualism and collectivism, power distance, masculine and feminine, uncertainty avoidance, and long versus short-term vision. Prior research describes the use of auditors with different levels of experience, the most common being the use of students. Several studies have examined the effect of the auditor's experience on professional judgment and the decisions made (Ashton and Brown, 1980; Hamilton and Wright, 1982; Bedard, 1989; Bonner and Lewis, 1990; Libby and Frederick, 1990; Ho and May, 1993; Davis, 1996). However, these studies do not address how the experience of the



auditors could affect their professional judgment in their assessment of the possibility of fraud and on the reliability of a firm's internal control system in environments with different characteristics.

The objective of this investigation is to examine whether experience affects the professional judgment made by auditors during the planning stage of an audit. We use four of Hofstede's (1980, 2001) cultural dimensions (individualism and collectivism, power distance, uncertainty avoidance and long or short-term vision) to examine the effects of cultural differences and whether experience has any effect on the professional judgment used by auditors in making decisions related to internal controls and the assessment of a client's fraud risk potential.

## CONCLUSIONS

Our study examines whether the number of years of experience of auditors working in CPA firms, including students in their final (senior year) of university studies, has an effect on their assessment of a firm's internal controls and fraud risk in a client that operates in different countries with different cultural characteristics. Our analyses suggest that experience does not seem to affect the judgment decisions made by auditors. The results obtained also suggest that the use of university accounting students or auditors with limited experience does not seem to have a significant difference on audit-related research.

This study has several limitations. First, the data for this study presents a self-selection bias from the participants who decided to respond to the study's questionnaire. Second, we did not obtain the same proportion of participants for the different types of categories in the sample. Third, the questionnaire had several leading questions wherein the participants could anticipate the desired response. Finally, most of the auditors who responded did not have experience working in companies located in other countries. Future research could incorporate participants from other countries, including internal auditors (of public and private) multinational companies who have had the experience of working in other countries.



# DIFFERENCES BETWEEN AUDITOR'S CLIENT ACCEPTANCE AND CONTINUANCE DECISIONS

Mohamed Drira, University of New Brunswick

## ABSTRACT

*Auditor's Client Acceptance Decision (CAD) and Client Continuance Decision (CCD) have been drawing a growing interest from academics since Arthur Andersen failure in 2002. However, no study addressed the issue of the difference between the two decisions. In the extant auditing literature, CAD and CCD are seldom differentiated and if differentiation is made, the distinction between the two decisions is often obscure. Though the two decisions have some commonality yet, an approach of considering them similar is simplistic as it omits all the professional and relational variables characterizing a continuing audit engagement. In this paper, I develop novel mathematical models of the CAD and the CCD based on the decision theory framework and the audit fee model introduced by the seminal paper of Simunic (1980) and extended by Houston et al. (1999) and Houston et al. (2005). Analyses of the two models show that the CAD is more conservative than the CCD, and that this difference between the two decisions increases as the legal liability regime becomes stricter. In addition, given a legal liability regime, the difference between the CAD and the CCD is more pronounced within the Big4 audit firms as compared to non-Big4. Finally, as the audit tenure increases, the increase in the difference between the CAD and the CCD due to the decrease in audit costs is tempered by the increase in the expected liability costs.*

**JEL:** M42

**KEYWORDS:** Client Acceptance Decision, Client Continuance Decision, Legal Liability, Audit Tenure



# FISCAL POLICY RULES : AN EVALUATION BASED ON CHILEAN ECONOMY EXPERIENCE

Ryszard Piasecki, University of Lodz .Poland  
 Erico Wulf B , University of La Serena. Chile

## ABSTRACT

*Resource-rich countries in general (like copper-rich Chile), are at a critical juncture, facing the challenge of revamping their fiscal policy institutions and their conduct on the road towards financial stability, economic growth and socio-economic development. A **budget surplus** arises in a country when the total revenue earnings surpass expenditure in a particular financial year. Budget surplus is very important in the sense that at the time of covering the budget deficit it brings about a decrease in the net public debt. With high copper prices, public revenues increase which ignite expectations about future higher spending. However, this additional spending pressure the fundamentals to such extent that it will not take too long to increase inflationary pressures. From that situation on, it is when troubles begin. Fiscal rules instead means to kept spending discipline, no matter the higher public incomes, the whole performance of the economy and its positive impact on welfare ,will its main beneficiary.*

**JEL:** H5 E62

**KEYWORDS:** Rules, Budget Surplus,Coordination

## INTRODUCTION

Resource-rich countries in general (like copper-rich Chile or oil exporting Saudi Arabia) are at a critical juncture, facing the challenge of revamping their fiscal policy institutions and their conduct on the road towards financial stability, economic growth and socio-economic development. Experience shows that fiscal and monetary pro-cyclicality is more likely in highly corrupted states with poor fiscal governance, low fiscal credibility and weak integration into world financial markets. At the heart of good fiscal and political institutions are good governance, transparency and accountability and strongly-enforced incentives faced by politicians – which ultimately translates as democracy. A **budget surplus** arises in a country when the total revenue earnings surpass expenditure in a particular financial year. Budget surplus is very important in the sense that at the time of covering the budget deficit it brings about a decrease in the net public debt. Like budget deficit budget surplus also exerts indirect influence on tax payers.

Normally, it is not essential on the part of the government to maintain a budget surplus, though it needs to be very useful at the time of running the budget deficit, to have the proper buffer. Under normal circumstances, economists have a tendency to remain concerned about the consequences of the situation when government debts undergo a sharp increase as a proportionate part of the country's Gross Domestic Products (GDP). This is indeed a matter of serious concern, as the government debts are the sole means to fund financial deficits arising in a country. Moreover, the amount paid as interest also increases in proportion to the GDP, which imposes an additional burden on the country's risk level, until there is enough reduction in the average rate of interest paid on the debts on governmental level. A rise in the interest load indicates that government revenues will be utilized for payment of financial costs, rather than being used for the country's production, reducing its economic growth potential.- This analysis poses number of key questions to be addressed in this paper:

- 1) What are the main advantages of such a policy?
- 2) Does the policy of budget surplus make any sense in a country with huge social needs?
- 3) Which countries can have budget surplus rules (e.g. Norway, Saudi Arabia etc.)?
- 4) In times of globalization, is such policy workable?



## Part I.

Budget Surplus And The Chilean Economy Experience

## The nature of fiscal policy and justification for fiscal policy rules

Fiscal Policy is a key and strong component of macroeconomic tools, more so when it comes to support the recovery of economic growth or to smooth business cycle fluctuations. Although tax income drops while the economy is in a recession this is a transitory situation. Deficit will arise because the pace of expenditure is maintained, making recession smoother and social costs and welfare losses lower. Tax revenues will adjust later to their previous level, closing the gap with expenditures. This is the basic textbook case for countercyclical macroeconomic policy (Gordon 1983).

Unfortunately, public revenues and expenditures do not react with the same pattern. While tax revenues follow the output trend (tax revenues output elasticity is around 1), public expenditure elasticity is lower (less than one), which means that it takes more time to adjust down expenditure after the recession is over. Consequently a deficit situation may last longer than necessary with huge cost involved (crowding out effect, efficiency losses because of resource misallocation, productivity and competitiveness losses). In the integrated world, these costs are not trivial, and it is better to be well aware of them and their consequences (capital outflow, inflationary expectations, increasing debt, higher country risk perception and uncertainty). Thus, while fiscal policy might help to obtain economic recovery (assuming a healthy financial system), it might become a constraint for keeping a sustainable economic growth pattern (Pasten and Cover 2010). Besides, there are lags in fiscal policy reactions, both from lack of information and legislature procedures, which makes the situation more complicated to handle. A reasonable alternative, is to have the fiscal policy rule which Gordon (1983) called the Natural Employment surplus, or as we have called it in this paper, the structural budget surplus.

Fiscal policy rules, like structural budget surplus, focus on the political commitment to control the fiscal situation, as soon as the need for fiscal boost disappears. However, this does not mean that the structural budget surplus becomes a fixed target. The Chilean experience worked out the structural budget surplus in two phases: the first one (2000-2008) with 1% budget surplus and the second one (2009-2010) with 0,5-0% structural fiscal surplus, which signals the importance of flexibility because of economic growth scenarios, the proposed objectives might be wider than at the beginning, or it is convenient to improve the institutional framework, which surrounds its implementation ( Vergara, 2002; Rodriguez, 2007; Frankel, 2011; Larrain, 2011; Schmidt-Hebbel, 2012).

**PART II : IS IT POSSIBLE FOR ALL COUNTRIES TO HAVE FISCAL POLICY RULES?**Different Cases And Experiences Concerning The Structural Budget Surplus Rule

Few countries can fully meet the requirements of policy rules. Even so, since the nineties a growing number of countries have implemented different fiscal policy rules starting with 10 countries in 1990 and up to 51 in 2011. However, only 10 countries have rules aimed at stabilizing cyclically adjusted balances, for implementing counter cyclical fiscal policy or at least avoiding pro-cyclical policy bias (IMF 2009). The fiscal rules implemented by the EU have a key weakness: according to current evidence, when the economy goes into recession, there is no way to keep the rule in place. Monetary or fiscal policy rules are subject to some constraints and institutional conditions, which go beyond short run evaluations. For instance, the 11 Arab countries which account for 55% of oil and 29% of world gas reserves get 80% of government revenue from these sectors, but many of them do not have fiscal policy rules. Instead, they have pro-cycle fiscal policy, RER misalignment and macroeconomic volatility (Schmidt-Hebbel, 2012).



### Positive externalities of budget surplus

Running a budget surplus carries a number of advantages and positive externalities such as: increased flexibility, lower interest costs, the ability to invest in future growth, lower output volatility and more flexible monetary policy: Greater Flexibility. When the economy falters, governments often use stimulus spending projects as a way to jump-start the country and put people back to work. Countries that run budget surpluses in good times have a lot more flexibility when it comes to stimulate spending in a recession. If the country has a budget surplus in place, it can spend part of that surplus to stimulate the economy and hopefully shorten the duration of the recession. But when the country goes into recession already in debt, it has fewer options to stimulate the economy. Any stimulus spending must be borrowed from future generations, and that simply makes a bad financial situation even worse. Lower interest rate costs. In the Chilean case, the gross debt/GDP ratio goes from 23% (1990-2000) to 9% (2001-2011).

Before the fiscal policy rule Chile was a net debtor by 9% of GDP. After the fiscal policy rule it became a net creditor by 4% of GDP. As a consequence borrowing costs went down from 7% in 1999 to 3.35% in 2011 (Larrain, 2011). Having a responsible fiscal policy demonstrates fiscal discipline. That reputation for fiscal discipline and sound financial planning can translate into the ability to borrow money at favorable (lower) rates, since lenders look at the overall health of the company and its ability to manage its resources wisely. Investment opportunities. A company or government that is flush with cash, has the opportunity to jump on a promising investment opportunity when it comes along. But if the company does not have extra cash, those investment decisions are a lot harder. In that case every investment decision means adding to an already heavy debt burden, and that can reduce the company's options significantly. At a government level, a budget surplus which allows the increase of investment in social areas, needs to provide it with more sustainable financing than just increasing taxes.

*Less output volatility:* As it has been demonstrated with other policy rules, a fiscal policy rule also brings about lower output volatility. The Chilean economy is an interesting case in point, because in the period 1999-2005 and after the budget surplus was implemented output volatility decreased by 32-33%. Besides, coupled with other policy decisions (such as changing the exchange rate regime from a crawling peg to a flexible exchange) made the impact stronger, pushing down volatility even further by 25-27% (Larrain and Parro, 2006; Kumhof and Laxton, 2010). Thus, budget surplus also contributes to the efficiency and effectiveness of macro-economic policy as a whole.

*Tri lemma implications:* It has been argued that the tri lemma is an impossible situation: free capital flows, exchange rate regime (fixed or flexible) and autonomous monetary policy cannot work freely along the economic cycle. Sooner or later one of them has to be modified in relation to the effectiveness of the monetary policy and its space for maneuvering. The argument goes as follows: capital flows have an undoubted effect on exchange rates especially in smaller economies, pushing rates up or down depending on whether there is capital inflow (appreciation) or outflow (depreciation). These exchange rate variations are not neutral. Leaving aside distributive effects, they affect both banks with heavy foreign currency denominated debt and the competitiveness of the export sector. With exchange rate fluctuations monetary policy should change the interest rate, but as long as it operates on its own it has to deal with key constraints which affect its independence and effectiveness. Whether the options are increasing (depreciation) or reducing (appreciation) interest rates, we cannot fully apply these options without risking a severe aggregate demand contraction in the former case (increasing interest rates), or an overexpansion of aggregate demand in the latter case (reducing interest rates). Thus, monetary policy is limited in its ability to correct the distortion arising from exchange rates fluctuations. However, a fiscal policy rule (budget surplus rule) can make the difference because in the case of a recession, due to contractive monetary policy (higher interest rate), it allows self-stabilizing factors to take place. In this scenario, previous savings are available for counter cyclical spending. In the other case (lower interest rate), the fiscal rule compensates for expansionary pressures in aggregate demand. With this fiscal policy rule, monetary policy has a back up for increased flexibility and independence. The Chilean experience in



this area shows that fiscal policy became less correlated with the economic cycle after the structural budget surplus was applied, decreasing from 0.77 (1990-2000) to 0.57 (2001-2011). Therefore, a fiscal policy with a smaller pro-cyclical profile complements monetary policy in such a way that output volatility decreases (Larraín, 2011).

### Part III

#### The Chilean Case (2000-2008) And Other Experiences

Since the year 2000, Chile fiscal policy, has been applied following a structural surplus rule of 1% (Marcel, 2001). The introduction of this rule, confirmed and intensified Chile's commitment to fiscal responsibility implemented since the mid-1980s by introducing a more explicit medium-term orientation (Vial, 2001; Arellano, 2005). The rule was initially not regulated by law. However, this changed with the 2006 Fiscal Responsibility Law which also introduced new rules on the investment of accumulating assets. The structural surplus rule only covers the central government and deals only with income, keeping expenditure on its mid-term trend. It also assumes that the tax structure is neutral in relation to distributive effects, assuming an output tax elasticity of 1.0. An alternative case would be to have a progressive tax rate, in which case this elasticity would be higher (1.5 - 1.6), or at least greater than 1. In the Chilean case, the elasticity ranges from 1.0 - 2.4 depending the tax source, although for the structural budget proposal, it was considered to be close to 1 (1.05). The implications of this progressiveness, is to have a higher impact on government revenues when output grows (Gordon, 1983). This makes the structural budget surplus more cautious in the growth path, and more countercyclical in recessions, which seems to suggest that structural budget surplus policy impact is not neutral in relation to the tax structure. The main elements of the public sector left outside the rule are: the central bank, public non-financial enterprises, the military sector and municipalities.

#### Institutional and Economic Conditions for Implementing The Target

The existence of additional conditions – both institutional and economic –, were relevant to the implementation of this target (Marcel, 2001; Vial, 2001; Arellano, 2005). These conditions pertained to:

- a.- An independent Central Bank, which set an inflation targeted monetary policy at an annual level of 3%.-
- b.- Macro policy consistency. Without a fiscal policy rule monetary policy is aimed at exchange rate objectives, breaking down the Tinbergen rule. Besides this, it adversely affects policy coordination.-
- c.- A crossover political commitment to steadily improve the macroeconomic institutional framework.-
- d.- The level of openness in the Chilean economy. Global economy fluctuations require economic policy tools to be fully disposed to deal with the impact of shocks. In fact, the Asian economic crisis makes it evident that inconsistencies in macroeconomic policy matter (Elbadawi, 2011; Schmidt- Hebbel 2012). The structural surplus rule implies a counter-cyclical behavior of ex-ante expected government surpluses. In Chile this was the case for expected higher copper prices. It could also be the case for higher oil prices or agricultural goods prices. It states that the central government's overall structural balance should in every year equal a surplus of 1% (0.5% effective since 2008) of actual GDP. The structural balance equals structural revenues plus interest on net government assets (which are positive in Chile) minus actual expenditures on goods and services. Structural revenue is determined by two independent panels of experts and reflects what tax revenue would have been if the economy had operated at potential rather than actual output, and what copper revenue and other derivatives would have been at a long-term reference of world copper price, rather than the actual price.



The rule therefore specifies permissible annual expenditures on goods and services as a residual, given the values of the target structural revenues, the level of government assets, interest rates, and GDP. The resulting counter-cyclicality of government deficits isolates government expenditures on goods and services from the cycle and keeps them growing with trend output. No distinction is made between government consumption and investment expenditures, because this is difficult to do in practice. This positive fiscal rule was supported by certain features that are not intrinsic to it, but optional in its implementation. A key feature was the level at which the structural balance is targeted.

During the first years a structural surplus target equivalent to 1% of GDP was set with the aim of ensuring the accumulation of assets with which to reduce the liabilities inherited from the debt crisis in the 1980s and to meet future public sector commitments, including, in particular, the contingent liabilities generated by the guaranteed minimum pension and older-age beneficiaries, arising from the pension reforms implemented in 1980. In addition, another argument for maintaining a structural surplus was the structural operating deficit of the Central Bank of Chile, as a result of losses arising from the bailout of the private banking system during the 1980s.

A positive surplus target implies significant asset accumulation by the government. However, when it was adopted it pretended to provide for future social commitments and to address contingent liabilities. The 2006 Fiscal Responsibility Law formalized this by establishing rules for the investment of surpluses. These rules envision investment in a government pension fund, gradual central bank recapitalization, and a Fund for Economic and Social Stabilization (FESS). In May 2007, following an expert panel recommendation, a reduction in the surplus target from 1% to 0.5% of GDP was announced, effective in 2008. The additional resources that thereby become available for current spending, will be devoted primarily to education. There were important reasons for this change in the target from 1% to 0.5%:

a.- The initial target of 1% implied that government asset accumulation over time (2007-2016) was 10% of GDP on average, which is hard to justify when it comes to meet social demand arising from growth (Engel, Marcel, and Meller, 2007). Besides, the welfare gains from following this rule are lower (18%) than those obtainable by implementing fiscal policy rules with a flexible clause to break the transitory rule down (Engel, Neilson and Valdes, 2011).

b.- Most of the initial justifications for such a target were fulfilled at that time. In 2005, Central Bank operational deficit was equivalent to 0.005% of Chilean economy GDP, down from 1% at the end of the nineties. Further government efforts to reduce its liabilities with the Central Bank improved its capitalization, and its independence.-

c.- The 2006 Fiscal Responsibility Law formalized the financial resources to support contingency liabilities arising from the pension reforms, creating a government pension fund with resources equivalent to a minimum of 0.2% and up to a maximum of 0.5% of GDP, which will be ready for spending only after 10 years of interest rate gain accumulation.

d.- Other contingency liabilities arising from private sector investment in public infrastructure, based on state guaranteed income, were estimated at US\$ 5 billion (2006), but with new institutional developments aimed to improve the quality of contracts and better arbitration procedures, these were expected to decrease substantially.

e.- After some years of strong fiscal saving owing to the constant boom in commodity prices the Treasury became a net creditor to the rest of the world, with growing stabilization funds. By late 2008, the Economic and Social Stabilization Fund (successor to the Copper Buffer Fund) and the Pension Reserve Fund had accumulated the equivalent of 18% of GDP, while fiscal liabilities were negligible after significant amortizations made with previous surpluses in the fiscal balance. The socially beneficial allocation for that 1% of GDP was to finance social investments and productive development, such as better quality of education, labor and small entrepreneurs training, innovation support, regional



infrastructure, and incentives for long-term financing of SMEs and new entrepreneurs. Consistently, the structural surplus target for 2008 was reduced to 0.5% of GDP.

The contagion of the global crisis led to further reduction of the balance to 0% in 2009 and the earthquake of 2010 moved the target into negative territory, at -1%. At the same time, Chile moved sharply from a rather cyclically neutral approach to a strong counter-cyclical one. In 2009 Chile is expected to reach 0.4% structural fiscal deficit and 4% measured deficit, with a 15% rise in fiscal public investment. An expert panel was appointed in 2010 to propose recommendations to improve the quality of the rule (for a detailed analysis see Schmidt-Hebbel, 2012).

### Evaluations of The Targeted Fiscal Policy Rule and Implications

The Chilean fiscal policy has evolved in the last two decades combining discipline, transparency and macroeconomic management within an institutional framework designed to improve the quality of signals for investment and growth, reducing the sources of instability and uncertainty. Since 2001, in spite of several shortcomings (such as insufficient intensity of countercyclical effects) the rule has served to avoid pro-cyclical bias and has given stability to public expenditure. As the concept of the structural budget has gained credibility, it has been easier to introduce improvements and discretionary windows, for example allowing for an unprecedented expansive reaction to the 2009 crisis in a context of fiscal sustainability. Overall the Chilean experience shows the importance of both the introduction of structural budgeting as a principle, and the value of learning in policy making, paying attention to local structural specificities.

Better coordinated and consistent macroeconomic policies mean less output volatility (Larrain and Parro, 2006), less efficiency and welfare losses (Kumhof and Laxton, 2009), less interest rate volatility (Rodriguez, 2006), and less exchange rate volatility (Velasco, 2010), and therefore increasing the effectiveness of the institutional framework for economic policy design. A small economy, highly integrated to the global economy gets strong benefits from these positive externalities, as long as it reduces the financing cost of new investment projects, whether they are social or private.

In fact, Chile has become a low risk country which allows it to secure better financial conditions than many of its Latin American counterparts. Key challenges for the future are a greater understanding of and further guiding principles for the macroeconomic effect of fiscal policy on economic activity, prices and exchange rate determination, and the stabilizing and complementary support role of monetary policy. In particular it is important to achieve management of public savings that efficiently serves both short-term macroeconomic policy and long-term economic development (Larraín, 2011).

Progress in fiscal policy has contributed to improvement in counter-cyclical capacity for management of aggregate demand and exchange rate fluctuations, which in recent years have become quite unstable in response to both pro-cyclical capital flows and high copper prices. In the 1990s Chile had outstanding and successful experience with counter-cyclical regulation of financial inflows and achievement of comprehensive real macroeconomic balances, which although well fitted to confront the capital inflow pressures, were not effective enough to solve the real side shocks arising from the Asian economic crisis (1997-1998). Chile's strong recovery lost some momentum at the beginning of the 2000s as the world economy slowed, weakening copper prices (2000-2003), capital inflows and consumer confidence.

### **CONCLUDING REMARKS**

1. Given the political nature of fiscal policy, it helps to have policy rules to improve the effectiveness of macroeconomic policies as whole, and the stability of growth in particular. The positive externalities linked to fiscal policy rules reinforce a virtuous circle of growth, as long as volatility decrease and welfare levels improve.



2. Social needs considerations should go beyond the short-term objectives. These overlap generations, which means they influence sustainable long run economic policy. Thus, in light of these needs, the issue is not necessarily to have or not to have policy rules, but how to make those rules more effective throughout time. Therefore, it is very important to apply fiscal policy rules with flexibility clauses. Otherwise, welfare gains are lower, and social needs harder to satisfy.

At the same time tax progressiveness is also an important variable, as long as it fulfills efficiency criteria, meaning minimal welfare losses. Somehow the need for public saving (budget surplus rules), might be complemented by the proper (progressive) tax policies such that given a public saving target, the range of budget surplus does not need to be substantial one.

3. Although, there has been an increasing number of countries which apply fiscal rules, just a few of them follow a structural budget surplus rule. In the case of the Chilean economy, on the one side it helped quite a lot a combination of political, economic and institutional settings, but on the other hand, it also helped to have specific financial demands arising from past Government compromises, hard to solve without important increases in public savings. Other countries might implement such policy rules, but it is a matter of political will, government action, accountability, and having modern institutions.

4. As long as the global economy is risk averse, policy rules help to implement a more consistent and efficient policy framework, suitable for productive resources flows (instead of speculative ones) to take the lead for global growth. Productive resources need to know the rules they are submitted to. The 'no rules' alternative means speculative forces flourish and economic agents make their bets for what comes next within the accompanying uncertainty. Thus, the global economy needs not only better policy, but also better rules for policy implementation and global resource flows, making the real side of economy more relevant than its financial side, thus reducing volatility and welfare loss.

## APPENDIX

Countries	Year	Budget balance scope	Fiscal	Budget rule	Legal framework
Emerging economies					
Argentina	2000	NG		BPB, DL	LD
Brazil	2001	NG		CPB	CA,LD
Colombia	1997, 2001	NG		CPB	LD
Chile	2000, 2008	NG		BS	PD, LD (2006)
Ecuador	2003	NG		NOB, DL	LD
Indonesia	1967	NG		FDFD	PD
Mexico	1917, 2003	NG		PB	CA
Peru	2000	NG		BPB, DL	LD
Industrialized economies					
Germany	1969	NG, FG		CPB	CA
Canada	N/A	FG		CPB	LD
USA	N/A	FG		CPB	CA
EMU	1997	GG		BPB, DL	IT
New Zealand	1994	GG		OB	LD
Technical Notes	N/A : Not Available	FG: Federal Government NG: National Government		BS: Budget surplus. BPB: Balance public budget CPB: Current Public Budget DL: Deficit limit. FDFD:Forbidden domestic financial deficit NOB:Non oil balance	LD: Legal disposition CA: Constitutional amendment . IT: International treaty PD: policy decision

*Appendix A: Different experiences on budget surplus rules*

This table show different experiences of budget surplus rules considering emerging and industrialized economies.



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## BIOGRAPHY

Ryszard Piasecki is Professor of Economics. Globalization Institute. Faculty of economics and sociology at the University of Lodz..He was Poland Ambassador in Chile .His research appears in the International Journal of Social economics studies .He can be reached at the University of Lodz. Poland .

Erico Wulf is Professor of Economics and Director of Business School .Faculty of social and economics sciences at the University of La Serena. He is author of books and articles concerning economics issues. His research appears in both Chilean and Mexican University publications. He can be reached at the University of La Serena. Chile



# ANALYTICS-BASED MANAGEMENT OF ORGANIZATIONAL INFORMATION SYSTEMS

Peter Géczy, National Institute of Advanced Industrial Science and Technology (AIST)  
Noriaki Izumi, National Institute of Advanced Industrial Science and Technology (AIST)  
Kôiti Hasida, National Institute of Advanced Industrial Science and Technology (AIST)

## ABSTRACT

*Information technologies penetrate virtually every division in contemporary organizations. Organizations deploy a spectrum of information technologies with aim of alleviating operating efficiency. Knowledge workers increasingly depend on deployed information systems to accomplish their tasks. Well-deployed and managed information systems have a potential to increase effectiveness and efficiency in organizations; whereas poorly deployed and managed systems may have significant negative impact. Strategic deployment and management of organizational information systems play the key roles in attaining beneficial impacts of organizational information systems. Conventionally, information technology managers have relied primarily on tacit knowledge. Such knowledge and experiences have been accumulated over a course of years. However, information technologies progress at a rapid pace and early adopters gain considerable strategic advantages. Information technology managers cannot afford spending years accumulating tacit knowledge. Viable solution to this problem is to adopt an analytics-based management.*

**JEL:** M15; M21; O32; O33; O22; O43; L15; L21; L25; L86;

**KEYWORDS:** information technology management, analytics-based management, information systems, actionable knowledge, tacit knowledge, explicit knowledge.

## INTRODUCTION

Proper management of information technologies is important (Turban and Volonino, 2011). Inappropriate management of information systems may have numerous adverse effects. Conventionally, management of information systems relied on valuable experience accumulated by managers over a number of years (Hunter, 2007). As technology progress has gradually become faster, the traditional experience-based management style has been met with challenges. Increasing pace of development and availability of novel information technologies has led to shortening periods between successive technology generations (Devarajan, 1996). This trend presented new challenges for managers of information systems.

### Analytics-Based And Experience-Based Management Symbiosis

A solution to the challenges inherent in the experience-based management has been a transition to analytics-based management (Davenport et al., 2010). Utilization of analytics permits transformation of tacit to explicit knowledge and extraction of actionable knowledge from data in a timely manner. Analytics-based management has a potential to reach higher management efficiency of information systems more quickly. Thus, greater value and utility can be extracted faster and novel technologies can replace older ones sooner. Consequently, the increasing gaps between availability and deployments of technologies do not increase, but may eventually decrease. Analytics-based and experience-based management styles are not mutually exclusive. They are symbiotic. Managers can reasonably rely on actionable knowledge provided by analytics if they do not have proper experience with the difficulties they face. In such case, analytics have greater weight. On the other hand, if managers have a suitable experience, then analytics may still provide valuable additional information. However, greater weight is



placed on experience. This balancing of analytics-based and experience-based approaches allows addressing broader range of managerial issues with greater efficiency.

## CONCLUSIONS

Analytics-based management of information systems facilitates improved management efficiency over the traditional experience-based management. Analytics present a new dimension in management of information systems that suitably complement experience. Actionable knowledge extracted by analytics from collected data substitutes the absence of viable experience—particularly in the early deployment stages of new technologies. Proper utilization of analytics facilitates transformation of tacit to explicit knowledge, permits automation of managerial tasks, and allows reaching higher management efficiency faster. These effects enable shortening of lifetimes of deployed technologies and earlier adoption of new technologies. Deployment of analytics requires proper data acquisition, processing, analysis and knowledge extraction. These requirements are associated with costs. Well-managed deployment of analytics minimizes associated costs while maintaining benefits of analytics.

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- Peter Géczy, Noriaki Izumi, Kôiti Hasida.  
*National Institute of Advanced Industrial Science and Technology (AIST)*  
*1-1-1 Umezono, Tsukuba 305-8568*  
*Japan*



# FAITH-BASED ARBITRATION CLAUSES AS A GLOBAL ALTERNATIVE TO DISPUTE RESOLUTION

Albert D. Spalding, Jr., Wayne State University

## ABSTRACT

*DynCorp International, LLC, a U.S. company, and Aramco, a Saudi-owned corporation, entered into a contract for a computer system which was to be manufactured in the U.S. and installed at Aramco's facilities in Saudi Arabia. The contract contained a "choice of law" provision requiring the application of Saudi Arabian law even though the contract was entered into and significantly performed in the United States. The contract also contained an arbitration clause, requiring that any disputes be resolved using Sharia law as implemented through an arbitration panel. When a dispute over the ownership of funds arose, DynCorp attempted to bring the matter into the Texas judicial system. In its opinion in the matter (*In re Aramco Servs. Co.*, No. 01-09-00624-CV, 2010 Tex. App. LEXIS 2069, 2010 WL 1241525, Tex. App. Houston 1st Dist. Mar. 19, 2010), the Texas court refused to take up the matter, and effectively upheld the arbitration clause. This paper explores the increasing use and enforceability of faith-based arbitration clauses in international contracts and transactions in light of the *Aramco* case. The paper concludes that global finance is augmented when parties learn about other faiths (in particular, Islam) so that they can effectively negotiate and, where appropriate, adopt such clauses as a way of making use of alternative dispute resolution.*

**JEL:** K2; K12; K41

**KEYWORDS:** Faith-based, alternative dispute resolution, arbitration, contracts, Sharia

## INTRODUCTION

*Arbitration* is method of dispute resolution involving one or more neutral third parties who are usually agreed to by the disputing parties and whose decision is binding (Garner & Black, 2004, p. 112). Arbitration is one of several systems of *alternative dispute resolution* (ADR), that is, procedures for settling dispute by means other than litigation (Garner & Black, 2004, p. 86). Arbitration is not a judicial proceeding that necessarily originates under any particular constitution, statute, regulation, court rule or the common law, but is instead a proceeding which is intended to occur outside of the normal judicial process. By contrast, *mediation* is an ADR where one or more impartial persons assist the parties in reaching a settlement but do not make a binding determination (Lipsky & Seeber, 1998, p. 134).

Arbitration can in some cases be called for or required by statute or other authority, but is often simply agreed to by private parties as part of their negotiated contracts and transactions. In the former case, there may be formal legal requirements that establish the conditions and parameters of such arbitration. In the latter case, arbitration is the creature of contract and the parties can decide among themselves the range of issues that will be subject to arbitration, the choice of substantive and procedural laws or rules, the extent and scope of possible relief, and any and all other aspects of the agreed-to arbitration. In the former case, arbitration is a required process that is prescribed by law; in the latter, the contracting parties waive their rights to seek redress in traditional processes of law. Arbitration is often less expensive than traditional civil judicial proceedings, because discovery can be more efficient, the use and cost of attorneys can be minimized, and the proceedings can be structured so that they are less formal and time-consuming. This paper focuses on those arbitration clauses and systems that draw from religious texts and traditions for their jurisprudence and procedures. Particular attention is given to the growing use of *Sharia* (Islamic law) within the jurisdictions of the United States legal system. A study of the case of *In re Aramco Servs. Co.* (2010) helps to illuminate the systemic tensions that can arise when Sharia-based arbitration clauses are employed within that legal system. In doing so, this paper expands on the extant literature on faith-



based arbitration in the United States. Specifically, it supplements and updates the general observations about faith-based arbitration made by Shippee (2002), Rashid (2004), Kutty (2006) and Wolfe (2006).

### Faith-Based Arbitration Clauses

Ordinary contract principles determine who is bound by written arbitration provisions. When parties to a contract execute the contract containing an enforceable faith-based arbitration provision, they are consenting to that provision. Two aspects of religious-based arbitration take into account private contracting autonomy: the choice of arbitrators who are versed in the religious law, and the choice of rules of law that align with the expectations of the parties (Dessemontet, 2012, p. 558).

*Christian Conciliation:* Faith-based arbitration clauses tend to reference the religious laws and principles of the three most widely held monotheistic religions: Christianity, Judaism and Islam. In the Christian religious tradition, over three hundred churches, ministries, and organizations are a part of Peacemakers Ministries, making it is the largest, multi-denominational Christian dispute resolution service in the country (Shippee, 2002, p. 243). The Peacemakers organization emphasizes mediation but will utilize arbitration on occasion. An example of a Peacemakers “conciliation clause” (that allows for arbitration in the event that mediation does not succeed in resolving an issue) is as follows:

*[T]he parties agree that any claim or dispute arising out of or related to this agreement or to any aspect of the employment relationship, including claims under federal, state, and local statutory or common law, the law of contract, and law of tort, shall be settled by biblically based mediation. If the resolution of the dispute and reconciliation do not result from mediation, the matter shall then be submitted to an independent and objective arbitrator for binding arbitration (Peacemaker Ministries, 2013).*

*Jewish House of Judgment:* The most well organized, geographically broad, and widely used religious arbitration system is the *Beth Din* (literally, “House of Judgment”) system employed by Jews (Wolfe, 2006, pp. 437-438). Beth Din of America, for example, is an extension of the Rabbinical Council of America, which was established in New York in 1960. The organization regularly arbitrates a wide range of disputes among parties, ranging in value from small claims to litigation involving several million dollars. According to their website, these cases can include: commercial (such as employer-employee, landlord-tenant, real property, business interference, breach of contract, breach of fiduciary duty, investor mismanagement, defective merchandise and unfair competition disputes), communal (such as rabbinic contract disputes and other congregational issues) and familial (such as family business, inheritance and matrimonial) disputes (Beth Din of America, 2013a). A sample arbitration clause reads as follows:

*Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration by the Beth Din of America, Inc. currently located at 305 Seventh Avenue, New York, New York, in accordance with the Rules and Procedures of the Beth Din of America, and judgment upon the award rendered by the Beth Din of America may be entered in any court having jurisdiction thereof (Beth Din of America, 2013b).*

*Sharia Pathway to Submission:* *Sharia* (or *Shari’a*) is the Islamic legal system of legal principles that delineates the pathway to submission to God (Esposito 2003, p. 111). The primary source of *Sharia* is the *Qur’an*, the sacred text of Islam (Kutty 2006, p. 583), which strongly advocates amicable settlement of disputes in an equitable and fair manner and promises divine blessings to those who do so (Rashid, 2004, p.97). Under most interpretations of Quranic legal principles, parties in dispute are strongly encouraged to resort to arbitration only after negotiations and mediation have first been attempted (Rashid, 2004, p.105). Although both substantive and procedural law under *Sharia* tends to be somewhat informal, parties to contracts and commercial arrangements can elect arbitration as an ADR by including an arbitration clause that points to a particular Islamic forum such as a local mosque, Islamic center, or *Sharia* judicial organization. An example of such an arbitration clause is as follows:



*Any dispute, controversy or claim arising out of or in connection with or relating to this Agreement or any breach or alleged breach hereof shall, upon the request of any party involved, be submitted to and settled by arbitration before the Arbitration Court of an Islamic Mosque located in the State of Minnesota pursuant to the laws of Islam (or at any other place or under any other form of arbitration mutually acceptable to the parties so involved). Any award rendered shall be final and conclusive upon the parties and a judgment thereon may be entered in the highest court of the forum, state or Federal, having jurisdiction. The expenses of the arbitration shall be borne equally by the parties to the arbitration, provided that each party shall pay for and bear the costs of its own experts, evidence, and counsel (Abd Alla v. Mourssi, 2004, p. 570).*

### Deference to Arbitration Clauses In The U.S.

*Deference to Arbitration Decisions Generally:* Arbitration clauses of any kind are not explicitly upheld as a matter of routine by the courts in the United States. Although courts do not routinely review arbitration awards for conformity to substantive or procedural law, they will occasionally vacate or set aside arbitration awards that are contrary to public policy (Helfand, 2011, p. 1256). Generally, courts will consider vacatur of an arbitration award only if allowing it to stand would violate a strong public policy, would result in a manifest disregard of the law, would be irrational, or would not manifestly exceed a specific, enumerated limitation on the arbitrator's power (*Action Box Co. v. Panel Prints, Inc.*, 2004, p. 252). Judicial review for manifest disregard of federal law necessarily requires the reviewing court to do two things: first, determine what the federal law is, and second, determine whether the arbitrator's decision manifestly disregarded that law (*Greenberg v. Bear*, 2000, p. 27).

Despite the considerable deference traditionally afforded to the decisions of arbitrators, courts have conducted a more searching review of arbitral awards in certain circumstances. In most U.S. jurisdictions, arbitration can be properly vacated if it violates an explicit Constitutional, legislative or judicial expression of public policy, or when granting finality to the arbitration would be inconsistent with a party's unwaivable rights. Judicial review and vacatur of arbitration award is proper when upholding arbitrator's decision would be inconsistent with the protection of a party's clear rights.

*Deference to Faith-Based Arbitration Decisions:* Arbitration decisions rendered by faith-based tribunals are generally treated in the same manner as other arbitration decisions, but they present additional complexity as a result of their connection to religion. Religious laws and customs do not necessarily correspond to or comport with secular rights and traditions. When this occurs, the secular courts must determine how to sort out religious freedoms from secular requirements. This tension between the sacred and the secular has been addressed by the U.S. Supreme Court on several occasions. In the case of *Employment Division v. Smith* (1990), for example, the Court concluded that religious freedoms do not extend to the point where Native Americans may smoke ceremonial peyote in complete disregard of drug laws. Similarly, the *Court in Board of Education v. Grumet* (1994) determined that a school district may not redraw its coverage map so that it encompasses only members of the Satmar Jewish community. Faith-based arbitration decisions, similarly, do not enjoy complete immunity from judicial oversight. This is especially true in cases where the procedural rights afforded by the religious legal system (such as the right to cross-examine witnesses or the right to an attorney) are not followed (*Mikel v. Scharf*, 1981), or in cases where the decisions of arbitrators exceed their authority (*Neiman v. Backer*, 1995). Some issues and some subject matter that as a matter of public policy the government reserves to itself, such as child custody, may also be considered outside the jurisdiction of faith-based arbiters (*Stein v. Stein*, 1999). In short, the deference toward secular arbitration, as generally shown by the U.S. legal system, extends to faith-based arbitration. But just as this deference is not unlimited in regard to secular arbitration, it has its limits in the context of faith-based arbitration. And as more and more Sharia-based arbitration decisions are brought before U.S. courts for judicial review, it becomes necessary to consider whether the same



judicial demeanor will be employed as has been the case when arbitrations pursuant to Jewish and Christian protocols have come under judicial review.

### The Aramco Services Company Case

*The DynCorp-Aramco Arbitration Agreement:* When considering the evolving relationship between Western jurisprudence and Sharia, the case of *In re Aramco Servs. Co.* (2010) is instructive. The facts set forth in the court's ruling in this case indicate that DynCorp International, LLC, a U.S. company, and Aramco, a Saudi-owned corporation, entered into a contract for a computer system which was to be manufactured in the U.S. and installed at Aramco's facilities in Saudi Arabia. The contract, written in English, contained an arbitration agreement which provided, in part:

*The laws of Saudi Arabia shall control the interpretation and the performance of this Contract and any other agreements arising out of or relating to it, regardless of where this Contract shall be entered into or performed. Any dispute, controversy or claim arising out of or relating to this Contract . . . which is not settled by agreement between the parties shall be finally settled in accord with the Arbitration Regulations, Council of Ministers Decision No. 164, dated 21 Jumada II 1403 ("the Regulations") and the Rules For Implementation of the Arbitration Regulations effective as of 10 Shawal 1405 ("the Rules") and any amendments to either then in force, by one or more arbitrators appointed in accordance with the Regulations, the Rules and this Contract (In re Aramco Servs. Co., 2010, p.2).*

The "Regulations" as referred to above were a separate document, written in Arabic. These Regulations required that any arbitration decision made by the arbitrator(s) must comply with Sharia. The regulations also provided, in part:

*The Arbitrator must be a Saudi national or a Moslem foreigner chosen amongst the members of the liberal professions or other persons. He may also be chosen amongst state officials after agreement of the authority on which he depends. Should there be several arbitrators, the Chairman must know the Shari'a, commercial laws and the customs in force in the Kingdom... Arabic is the official language and must be used for all oral or written submissions to the arbitral tribunal. The arbitrators as well as any other persons present shall only speak in Arabic and a foreigner unable to do so must be accompanied by a sworn translator who shall sign with him the record of his oral arguments in the minutes (In re Aramco Servs. Co., 2010, pp. 5-6).*

The translation of an additional provision of the Regulations (known as "Article 10") from Arabic into English appeared to be somewhat unclear. This provision had to do with the procedure for appointing one or more arbitrators in the event that a dispute arises but, after some delay, arbitrators are not yet appointed. Aramco's translation of this provision reads as follows:

*If the parties have not appointed the arbitrators, or if either of them fails to appoint his arbitrator(s) . . . and there is no special agreement between the parties, the Authority originally competent to hear the dispute shall appoint the required arbitrators upon request of the party who is interested in expediting the arbitration, in the presence of the other party or in his absence after being summoned to a meeting to be held for this purpose. The Authority shall appoint as many arbitrators as are necessary to complete the total number of arbitrators agreed to by the parties; the decision taken in this respect shall be final (In re Aramco Servs. Co., 2010, p. 5).*

DynCorp's translation of Article 10 of the Regulations from Arabic into English was slightly different, as follows: If the disputants fail to appoint the arbiters . . . the authority originally responsible for looking into the case shall appoint the necessary arbiters in response to a request by the party who is interested in expediting the procedure. . . . (*In re Aramco Servs. Co.*, 2010, p. 5, n.4).



*Trial Court's Assumption of the Power to Appoint Arbitrators:* DynCorp sued Aramco in Houston, Texas, asserting entitlement to certain funds in a letter of credit opened pursuant to the Contract. In response, Aramco filed a motion to compel arbitration in accordance with the arbitration agreement as set forth above. Subsequently, DynCorp filed its own motion to compel arbitration. Specifically, DynCorp sought arbitration before JAMS/Endispute, Inc. ("JAMS"), a private, for-profit dispute resolution company, or the American Arbitration Association ("AAA"). In other words, DynCorp sought to avoid the Sharia-compliant arbitration process to which it had agreed, while Aramco sought to enforce that contractually prescribed process. In its initial ruling on the competing motions to compel arbitration, the trial court ruled in favor of Aramco, but with a twist. The court agreed that the contractually prescribed arbitration should proceed, but the court interpreted Article 10 so as to inject itself into the process. That is, the Texas trial court specifically determines that it was, as set forth in Article 10 (above) "the authority originally responsible for looking into the case." After all, it reasoned, both companies effectively acknowledged the Texas court's authority when they filed competing motions to compel arbitration. Therefore the court determined that it was the authority originally responsible for looking into the case, and assumed to itself the authority to appoint arbitrators. Aramco disagreed, and filed a motion for clarification and reconsideration, and attached an affidavit of Mohammed Al-Sheikh, an attorney practicing in Riyadh, Saudi Arabia with expertise in Saudi Arabian law. The affidavit provides, in part:

*The paramount body of law in The Kingdom of Saudi Arabia is the Shari'ah. The Shari'ah is comprised of a collection of fundamental principles derived from a number of different sources, which include the Holy Qur'an and the Sunnah... Saudi Arabian law, including its Arbitration Law, contemplates that the authority originally competent to hear the dispute is a Saudi Arabian court. Council of Ministers Decision No. 221, dated 6 Ramadan 1423 (corresponding to 11 November 2002) grants to Board of Grievances jurisdiction over any Saudi Aramco commercial disputes (including arbitration). . . . Thus, in my opinion, the Saudi Board of Grievances is the authority originally competent to hear this dispute. . . (In re Aramco Servs. Co., 2010, p. 8-9).*

In the meantime, Aramco designated Dr. Sherif Hassan, a Muslim, as an arbitrator. DynCorp proposed Ted Akin, Levi Benton, and Trey Bergman, all non-Muslims, as arbitrators. Aramco filed an objection to DynCorp's designation of arbitrators on grounds that the arbitrators proposed by DynCorp were unqualified to serve under the Regulations and Rules because they were neither Muslims nor Saudi nationals. In response to Aramco's objections, the trial court signed an order that overruled Aramco's objections and appointed Dr. Sherif Hassan, Ted Akin, and Trey Bergman as arbitrators. That is, two non-Muslims and one Muslim were appointed.

*Appellate Court's Reversal of the Trial Court:* In response to the trial court's appointment of a non-Muslim majority of arbitrators, Aramco appealed the matter to the Court of Appeals in Texas. In its appeal, Aramco contended that the trial court should not have designated itself as the "Authority" referenced in Article 10 of the Regulations. Specifically, Aramco asserted that because the term "Authority" is not expressly defined in the Regulations, resort to other Saudi law was necessary to determine its meaning. Aramco states that the term "Authority" is referenced in the Regulations and Rules in a context that did not anticipate application to an American court. Aramco also asserted that the trial court should have relied on, but instead disregarded, Mohammed Al-Sheikh's affidavit stating that the Authority is the Saudi Board of Grievances. Finally, Aramco contended that the trial court could not designate arbitrators because neither party had requested it to do so.

DynCorp responded by claiming that that the trial court properly determined that it was the "Authority" referenced in Article 10, that DynCorp had, in fact, requested the trial court to designate arbitrators in its motion to compel arbitration before JAMS or the AAA, and that Texas procedural laws should apply to the Contract. DynCorp also contends that the Contract is ambiguous and therefore it would be improper for the Texas court to enforce it as written. The appellate court agreed with Aramco. In its opinion, the appellate court noted that other terminology in the Regulations, like the word "Secretariat" and the expression "clerk of the Authority" seemed to imply that the "Authority" had to be a court of Saudi



Arabia. And since the trial court could not act as the “Authority,” it did not have the power to appoint arbitrators after all.

#### Lessons From, and Implications of, the *Aramco* Case

From the standpoint of the US legal system, this case reflects a growing trend toward a respect for, and an unwillingness to interfere with, faith-based arbitration. The Texas court in this case clearly intended to inject itself and “protect” DynCorp from having its dispute over the ownership of funds arbitrated under Sharia as interpreted and enforced by Muslims of Saudi Arabian nationality in accordance with Saudi Arabia law. There are a number of reasons why the Texas trial court might have been motivated to make this attempt, and it would be both dangerous and pointless to guess at what those motivations might have been. Nevertheless, when it reversed the trial court, the Texas appellate court did what courts are increasingly willing to do in recent years: grant deference to arbitration clauses that point to Sharia law (even though Sharia law essentially involves the interpretation of the Qur’an, a religious sacred text).

From the standpoint of DynCorp, this case serves as a reminder that arbitration clauses, including faith-based arbitration clauses, ought not be entered into lightly. In hindsight, it is likely that the owners and managers of DynCorp now realize that they should have been more careful about agreeing to an arbitration clause (in English) that incorporates by reference rules and regulations written in Arabic. Even if they had been willing to agree to Sharia law as the choice of law, they might well have been better served if they had been more careful to allow for a broader pool of possible arbitrators (rather than the narrow pool of Muslims of Saudi Arabian origin). Finally, the vagueness about which authority was empowered to appoint arbitrators in the event that the parties were not able to agree to arbitrators, should have been clarified. These are all good lessons for companies doing business with companies from the Middle East whose preference for choice of law is Sharia.

#### CONCLUSION

Some might argue that the Western legal tradition still carries with it a Judeo-Christian heritage. Others might suggest that that heritage has largely been left in the past, and that the Western legal tradition is now truly secular. Either way, there is within Western jurisprudence, a lack of familiarity with legal institutions like those in Islamic countries in which there is no separation of church and state. This is particularly true in countries where Sharia is the basis for law.

As Western companies interact increasingly with countries and companies for whom Sharia forms the basis of law, they will more frequently find themselves faced with negotiations over arbitration clauses that point directly to the Qur’an. This can be both a challenge and an opportunity. It is a challenge, because it involves and requires a significant learning curve about Islam, the Qur’an, and Sharia law and procedure. But it is also an opportunity, because without going through the effort to learn about, and become conversational about, the Muslims faith, contract negotiations, for which arbitration clauses can serve as a solution to possible problems, will be neither more robust or more successful.

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# FINANCIAL LITERACY AND RETIREMENT PLANNING: EVIDENCE FROM PUERTO RICO

Karen C. Castro-González, University of Puerto Rico

## ABSTRACT

*This study evaluates knowledge regarding financial and retirement planning in Puerto Rico. Most people seem to be unprepared to take charge of financial decisions and retirement. Lusardi and Mitchell (2006) study shows that many households are unfamiliar with even the most basic economic concepts needed to make savings and investment decisions. This study uses a questionnaire to evaluate financial knowledge and retirement planning in Puerto Rico. For the most part, this questionnaire was developed using Lusardi and Mitchell (2007, 2001a, 2011b) questionnaires. The results suggest a lack of knowledge in these matters; although respondents answered they get informed about financial and retirement matters. Most of them state they prepare a household budget but results suggest they do not use them appropriately. Many respondents are unfamiliar with even the most basic economic concepts needed to make savings and investment decisions. When asked about retirement, near 60 percent have tried to estimate the amount needed for retirement but less than 50 percent of them have tried to design a plan for their retirement. Of those who have made plans, less than 40 percent have met their goals and only 14 percent are very confident that they will have enough resources at retirement.*

**KEYWORDS:** retirement planning, financial literacy

## INTRODUCTION

In March of 2006, the Special Commission on Puerto Rico Government Pension Systems published a report that describes how knowledgeable government employees are about the services and benefits of the retirement system. Some questions in the survey asked whether the employees knew about financial planning, pension benefits, social security benefits and health costs during retirement. Between 64 and 79 percent of the employees assured they did not have information about these matters. Years later, in October 21, 2010 the Commission on Puerto Rico Government Pension Systems Reform submitted for the consideration of the Governor of Puerto Rico a report on the situation of the Puerto Rico Government Retirement Systems. It discussed issues such as the actual funding and cash flow situation, factors that are contributing to the actuarial liability cash flow problem and their recommendations.

The members of the Commission included recommendations such as changes in the employers and employees contribution requirements, modifications to special laws that enhanced retiree benefits, changes to the benefit structure and retirement age, to stop temporarily early retirement programs, to modify personal and mortgage loans made against the retirement savings funds, changes in governance and other ideas. Ironically, in the last section, the section called “Other Ideas”, the commissioners recommended that education for retirement planning should be given on a regular basis to employees. This suggestion made clear that there is a need to educate people about retirement and other financial matters. This study evaluates knowledge regarding financial and retirement planning in Puerto Rico.

## LITERATURE REVIEW

First, past literature about the existence and effectiveness of retirement planning programs in Puerto Rico, the United States and other countries are reviewed. Also, studies presenting a model on how to evaluate knowledge concerning financial and retirement planning was reviewed. Lusardi and Mitchell (2006) study shows that many households are unfamiliar with even the most basic economic concepts needed to make saving and investment decisions. They found that this is not a matter of age. Young and older people in the United States and other countries appear inescapably under informed about basic financial computations necessary to make savings, retirement planning, mortgages and other decisions.



In a recent study Lusardi and Mitchell (2011a) report on a purpose-built survey module on planning and financial literacy for the Health and Retirement Study. It measures how people make financial plans, collect the information needed to make these plans, and implement the plans. They show that there is a lack of knowledge among older Americans. Women, minorities and the least educated tend to be the most lacking but the financially savvy are more likely to plan and succeed in their planning. They found that this last group relies on formal methods such as retirement seminars, retirement calculators and financial experts not family or co-workers.

As for other countries, Bucher-Koenen (2011) examines financial literacy in Germany. Results seem similar. They found that knowledge of basic financial concepts is deficient among women, less educated, and those living in East Germany. Compared to West Germans, East Germans have little financial literacy, especially those with lower income and low education. Differences based on gender were not observed in the East. They also found a positive impact of financial knowledge on retirement planning. Alessie, Lusardi and Van Rooij (2011) results for the Netherlands concur. Also, Almenberg and Säv-Söderbergh (2011) found similar results for a study conducted in Sweden.

## **DATA AND METHODOLOGY**

Based on the results and suggestions of past studies, a questionnaire was be design and distributed to the employees of the University of Puerto Rico-Río Piedras to assess their knowledge in financial and retirement related matters. A random sample of 300 out of 3,133 employees was selected out of the total number of employees working for the campus at the moment. 146 questionnaires were collected and tabulated. Based on these results, a description on the level of knowledge is presented and analyzed.

## **RESULTS**

Results suggest a lack of knowledge in this matters, although respondents answered they look for information regarding financial and retirement matters. Most of them state that they prepare a household budget but when asked if they have covered their living expenses during the past 12 months, most answered they have not. They had to cut expenses or used part of their savings. Incongruous results are observed when asked about savings. The majority answered they have saved in the last year. But when asked how long will they be able to keep covering their living expenses if they were to lose their jobs, about 80 percent will be able to do it for less than three months. Many respondents are unfamiliar with even the most basic economic concepts needed to make savings and investment decisions.

When asked about retirement, near 60 percent have tried to estimate the amount needed for retirement but less than 50 percent of the respondents have tried to design a plan for their retirement. Of those who have made plans, less than 40 percent have met their goals and only 14 percent are very confident that they will have enough resources at retirement.

## **CONCLUSION**

Results suggest a lack of knowledge in financial and retirement planning, although respondents answered they look for information regarding financial and retirement matters. These results concur with Lusardi and Mitchell (2006). They reflect lack of knowledge and planning and/or mistaken plans. Apparently, there is a need to create conscience about the importance of knowing how to adequately manage financial matters and how to prepare for the years to come during retirement.

As an observation, while administering the questionnaire, when the respondents were asked to perform basic mathematical operations, they just refused. They did not want to think about how to solve the operation. This attitude towards analytical or mathematical operations made us think about the possibility that people do not want to engage in simple or elaborate calculations, and if this was the same attitude



when signing a debt contract or when making their budget. The results at this point are worrisome. If people think they know how to manage their financial and retirement matters but they are actually not being successful, who is going to care of them during retirement? The government, future generations, or will they live in poverty?

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Dr. Karen C. Castro-González is an assistant professor of accounting and finance at the University of Puerto Rico-Río Piedras, College of Business Administration. She can be contacted at: University of Puerto Rico, Río Piedras Campus, College of Business Administration, Accounting Department, PO Box 23326, San Juan, P.R. 00931-3326. Email: [cont3105castro@gmail.com](mailto:cont3105castro@gmail.com).



# LUXURY BRANDS ON THE INTERNET: A FOURFOLD TYPOLOGY

Angy Geerts, University of Mons – Belgium

## ABSTRACT

*The aim of this paper is to shed light on the way luxury brands use Internet in their communication strategy. The research is based on a literature review of luxury brands and Internet concepts as well as the way luxury brands use the Internet as a media. After the implementation of an analysis grid based both on academic and managerial perspectives, a content analysis of web sites is realized to propose a typology of luxury brands in four categories: Traditional E-shops; Artistic E-shops; Luxury Interactive; Traditionalists.*

**JEL:** M31

**KEYWORDS:** Internet, luxury brands, Typology, web sites

## INTRODUCTION

The first articles to have explored the position of the Internet as a communication tool for luxury brands were published in the late 90's (Nyeck and Houde, 1996; Nyeck and Roux, 1997). At that time, there was a shared reluctance to use this method from both the luxury brand manager and consumer's point of view. The study of Nyeck and Houde (1996) had nevertheless underlined the importance and the growth of the Internet media, and had pinpointed the necessity of integrating the Web into communications strategies. Very few research were conducted on this subject in the following years (Dall' Olmo Riley and Lacroix, 2003; Seringhaus, 2005). Their conclusions highlighted that managers saw the Internet as an inevitable development for their brand, offering both opportunities and threats. Regarding websites content analysis (Nyeck and Houde, 1996 ; Dall'Olmo Riley and Lacroix, 2003), the studies revealed that website suffered from a lack of both interactive functions and originality, with the focus set on brand image only. More recently, the question of luxury brand ecommerce was raised (Seringhaus, 2005; Kapferer and Bastien, 2008; Okonkwo, 2009). Authors agreed on the inappropriateness of this channel regarding luxury products.

The reality, however, reveals a different perspective considering the success of the luxury sector in 2010 (Xerfi, 2011). Considering the current economic climate, conciliating luxury and Internet is a growing necessity to ensure a supplementary source of income. More than 30% of the 77 Colbert Committee brands are subsequently offering e-commerce. From then on, we notice that the reality took a wide advance on the researches conducted in this field of study.

The behavior of the brands on the Internet is far from homogeneous. Some are using e-commerce (Louis Vuitton, Tiffany), others use interactive tools (Chanel, Cartier) and others are still "passive" actors with websites simply displaying images such as Fendi or Versace. The aim of this research will be to understand how luxury brands use the Internet tool in their communication strategy, despite earlier reservations of its efficacy. The objective of this study is subdivided into two sub-objectives on base of which we will build our research process.

O1 : Identifying online luxury brand communication strategies;

O2: Creating a typology allowing to classify luxury brands regarding their online communication behavior.



To reach these objectives a literature review focusing on luxury brand is realized. Communications concepts in the luxury and more particularly the use of the Internet tool are developed. From this review, an analysis grid is implemented to audit the Web sites of luxury brands. Finally, a principal components analysis is completed, followed by a cluster analysis on the data collected from the audit. This allows a classification of luxury brands according to their behavior on the Internet.

## LITERATURE REVIEW

### Luxury Brand

The luxury brand is consubstantial with the luxury product but not with the luxury concept which is abstract (Kapferer and Bastien, 2008:151). The luxury brand was defined according to several perspectives. The economic vision of the luxury brand was developed through the research of Mc Kinsey (1990) who defined the luxury brand as that being at the top of the price pyramid, by category of products, that is at the prices appreciably superior 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, the price and the socio-demographic characteristics.

Kapferer (1998) criticized Mc Kinsey's definition (1990), and blamed it for not dissipating the confusion over what is the minimum threshold below which we go out of the luxury category (Phau and Prendergast, 2000). This can also be said regarding the definitions proposed by Nueno and Quelch (1998). In the dichotomous perspective of the luxury, the authors define luxury brands by contrast to non-luxury brands (Lipovetsky and Roux, 2003), because any specificity defines itself by difference. In their first works, Vigneron and Johnson (1999) defined the specific difference between a prestigious brand and a non-prestigious brand. In 1899, Veblen, in his famous "Theory of Leisure Class", argued that we cannot classify products / brands in luxury or non-luxury categories. These must be put back in their socioeconomic context. According to him, luxury means what is the most desirable socially.

The dichotomous perspective set the luxury brand against the non-luxury brand. Nueno and Quelch (1998) went further by integrating the concept of continuum into the luxury by saying that not all luxury brands are considered equal. This is to say that a brand can be a luxury brand in certain categories of products and not in others (Kapferer, 1996; Vigneron and Johnson, 2004).

The research on luxury can further integrate concepts of needs and symbolism. This is what is called the "symbolist perspective of the luxury". Indeed, there is a tacit agreement in the literature to define luxury products as products for which the simple fact of using them give the owners special status above the functional utility of the product itself. The product satisfies both functional and psychological needs and it suggests that these psychological benefits provide the key distinction between luxury products and non-luxury products or counterfeits (Vickers and Renand, 2003).

According to Roux (1991), a luxury brand is characterized by a symbolic, imaginary or social added value, which differentiates it from the other brands. The luxury brand meets symbolic needs because it has a strong image, remains very consistent in all its components, conveys asserted values and shares an ethics and an aesthetic with the consumer. We propose a synthesis of these perspectives in the table 1.

The Internet is not only a mean of communication, but it is also an unprecedented phenomenon in history. Nowadays, 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). With the increase in the number of brands specific websites, an increased interest in the literature has been recorded (Chen, 2001; de Chernatony, 2001).

The Internet has its specific characteristics. We note essentially the interactivity (Hoffman and Novak, 1996; Ind and Riondino, 2001; Chaffey and al., 2003), the intelligence (Chaffey and al., 2003), the



individualization (Chaffey and al., 2003), the speed and the accessibility, the absence of contact (de Chernatony, 2001), and the loss of control (Viot, 2009).

Table 1 : Summary of the perspectives in the luxury brand definition

Perspective	Auteurs	Eléments de définition
Economic	Mc Kinsey (1990)	Luxury brands are those which have comparable tangible features to other brands but are sold at a higher price A luxury brand is defined by contrast to non-luxury brands
Dichotomous	Nueno and Quelch (1998) Kapferer (1996 ; 2006)	
Luxury Continuum	Vigneron and Johnson (1999, 2004)	Within the luxury category, brands divide up along a continuum expressing the degree of luxury contained in each of them a luxury brand is characterized by a symbolic, imaginary or social added value, which differentiates it from the other brands
	Kapferer (1996 ; 2006)	
Symbolisme	Vigneron and Johnson (1999, 2004) Roux (1991) Roux et al. (1996 ; 2003) Vickers and Renand (2003)	

We can see appearing the different perspective of the luxury brand definition

### Luxury Communication on The Internet

All these characteristics make Internet an adapted channel of distribution and communication to the mass consumption (Okonkwo, 2009) and consequently we understand the reluctances of luxury brands to use it. If we confront these characteristics with those of the marketing of luxury brands, it is obvious that they are not compatible as can be seen in table 2.

Table 2 : Luxury features versus Internet characteristics

Luxury marketing features	Internet features
Communication : Elitist support, limited use of mass media, events, sponsoring etc. (Allères, 1991,1997 ; Chevalier and Mazzolovo, 2008)	as communication tool : Very wide target → few or no targeting Globally accessible (Chaffey et al., 2003 ; Okonkwo, 2009)
Distribution : (Allères, 1991, 1997 ; Okonkwo, 2009) Point of sale experience, Service, Consumption experience, individualized sales, Only in prestigious venues or Capital cities Price rarely displayed	As distribution channel : international, accessible, few or no contacts, limited service, limited buying experience → focus is set on consumption experience (Chaffey et al., 2003 ; Okonkwo, 2009)

We thus see appearing in table 1 the antagonism between both concepts, Internet dedicated to the mass market and luxury brands reserved for an elite.

In order to pinpoint the challenges of introducing the Internet to brand management, A.T. Kearney developed the theory of the 7C's which aims at creating a high impact digital consumption experience (Atwal and William, 2009). The following categories are to be considered: Content, Customization, Customer care, Communication, Community, Connectivity and Convenience. Constantinides (2004) describes the Web experience according to three major factors: Functionality, Psychology and Contents. According to different authors, we highlight in the table 3 the key elements of the digital experience in the field of the luxury: the brand identity and its aesthetics, the usability and the interactivity.

In conclusion, it appears there is a clear division between the academic considerations to moderate the use of the Internet as a communication tool for luxury brands and their effective presence on-line. An audit of luxury brands websites has now to be completed in order to bring about a better understanding of the positions adopted by luxury brands on the Internet.



Table 3: Key elements of the digital experience of the luxury brand

Brand Identity & Aesthetics	Usability	Interactivity
Online consistency (Ind and Riondino, 2001) Design/Aesthetics (Isaac and Volle, 2008)	Functionality (Chen, 2001) Rapidité (de Chernatony, 2001)	Communities (Casalo et al., 2008) Interaction with the brand (Constantinides, 2004)
Level of service (Constantinides, 2004) : Product (Personalization) (Clauser, 2001) Price (Chen, 2001) Place (E-commerce) (Okonkwo, 2009) Trust (Constantinides, 2004) Communication (Larbanet and Ligier, 2010)	Search engine/ accessibility (Chen, 2001 ; Isaac and Volle, 2008)	

*This table highlights the key elements of the digital experience in the field of the luxury brand.*

## METHODOLOGY

In this research, our main purpose aims at understanding how luxury brands utilize the Internet as a communication tool. To do so, content analysis of selected websites were undertaken applying classic data analysis techniques. Firstly, qualitative data such as the marketing-mix used within sites, technologies implemented to create Web interactive and quality interfaces, were collected. In order to do it, we built an analysis grid allowing scoring web sites. Secondly, all the sites listed in our sample were audited in order to proceed to the data analysis.

### Creation Process of The Analysis Grid

Our empirical research is based on a web sites audit. An analysis grid, based on an iterative process consisting of round trips between the literature, the ground and the experts, was created. Firstly, a rough draft was established, taking into account the completed literature review. Pretesting was then conducted on variables initially retained on a selection of luxury brand websites providing the grid with additional observations. Then we analyzed the analysis grid implemented by Pr. S.Galloway ( NYU) to establish the scoring of the websites. This stage provided us the opportunity to complete and to correct our original grid. Finally experts 'opinion were asked regarding the completed grid. These experts were from such luxury brands as Chanel, Van Cleef and Arpels, Francis Ferent, Delvaux but also from Internet communication agencies like Emakina, SCS, Genius. Following their recommendations, analysis grid was improved and finalized. During the websites audit, the assessment method consisted of a binary coding process, which estimates either the presence (1) or the absence (0) of the variables tested. This technique presents a major interest for the objectivity of the research undertaken. Indeed, whatever the researcher is analyzing, identifying whether the variable is present or absent is an objective fact. It confers on the analysis the characteristic of inter-coder reliability or of reproducibility (Gavard-Perret and al ., 2008: 274). The results of coding are comparable between two coders within the framework of a qualitative approach.

### Sample

At this stage, it is useful to specify that in order to maintain a systematic approach and to avoid certain sectorial biases effects, the research focused on brands belonging to " personal luxury goods ". This sector includes ready-to-wear clothing, leather accessories and watchmakers and/or jewelers. A set of luxury brands was first listed in the personal luxury goods sector. To this end, French luxury brands listed by the Colbert committee and those listed in the top 15 " luxury brands " of Interbrand (Interbrand, 2008) were used.

Then, brands belonging to famous luxury groups were included: LVMH, PPR-GUCCI and PERNOD RICARD. Finally, these lists were completed with the brands often referred to in the literature, retaining only those from the personal luxury goods sector. Authors whose works focused on and provided a clear vision of the brands belonging to this luxury industry were chosen (Phau and Prendergast, 2000; Dubois and Laurent, 1993; Dubois and Paternault, 1995; Kapferer and Bastien, 2008; Lipovetsky and Roux,



2003; Okonkwo, 2007, 2010; Chadha and Husband, 2006). Furthermore, authors from different origins were chosen, thus ensuring the international recognition of the selected brands. The final sample included 78 luxury brands websites.

### Data Collection and Analysis

The data collection from the website audit of the selected sample with the analysis grid lasted four weeks and took place between 01-10-11 and 01-11-2011. Once all the data was collected, the analysis was conducted using the SPAD software. According to the variables used, the appropriate exploratory approach varies. Jolliffe (2002) indicates that a Principal Components Analysis (PCA), built to handle continuous data, can be used on qualitative data. It is necessary to note that the PCA of binary variables provides the same results as the Multiple Correspondences Analysis (MCA) (Meyer and al., 2010). The principal components analysis aims at identifying, from a set of  $k$  variables, an underlying structure in the collected data. If such a structure exists, identifying it allows to simplify the gross information contained in a database, by substituting in  $k$  initial variables, a smaller number of  $m$  factors. These factors are trained by linear combinations of the initial variables (Gavard-Perret and al., 2008).

Once the principal components analysis was conducted, the cluster analysis was completed using the factors resulting from the principal components analysis (by default SPAD retains the first ten factors). In terms of proximity measure, the distance usually used is the Euclidian distance (Thiétart et al., 1999; Gavard-Perret et al., 2008; Jolibert and Jourdan, 2011), it is also the one used by SPAD.

Based on the hypothesis, that an individual can only belong to a single group, methods of partition were applied, simplifying the analysis of the obtained results (even if it could provoke a certain distortion of the data structure).

Polythetic methods were chosen, those are forming groups based on the proximity of the subjects. This means that all the variables retained for the typology were taken into account in order to establish the distance between the subjects (Gavard-Perret et al., 2008; Jolibert and Jourdan, 2011). Within the polythetic methods, SPAD, by default, applied the hierarchical ascending classification, because the number of groups to be obtained was not fixed in advance. The algorithm used by SPAD is Ward, which is one of the most precise methods when an indicator of Euclidian distance is used (Jolibert and Jourdan, 2011).

## **RESEARCH RESULTS**

### Principal Component Analysis

After having established that variables were factorisable by examining the values tests matrix, and examined the communities table to make sure that these were equal to at least 0,5, a principal components analysis was undertaken. The KMO equals 0,665, and is considered satisfactory according to Jolibert and Jourdan (2011). The Barlett test of sphericity is also significant (approximate Chi-square = 1025,253; Ddl = 300). No rotation was performed.

Regarding the number of factors retained, the criterion of the explained variance was used. This method led to retaining two factors, which correspond to 36,04 % of the restituted variance. However, an additional factor was retained to increase the variance. This amounted to 42,76 % of the restituted variance, a more satisfactory result. This was confirmed by the use of the Catell criterion, which also requires the preservation of three factors.

The analysis of the components matrix (table 3), showing the correlations between variables and factors indicates extent to which every initial variable finds itself in each factor, allowing interpreting axes in the following manner: Factor 1 (26,11 % of restituted variance) is related to the E-shopping aspect of the website, namely if the website has an E-Shop and related features such as the possibility to return the



product, various delivery services, after-sales service etc. Factor 2 (9,93 % of restituted variance) represents the Interactive aspect of the website, namely if the site proposes interactive interfaces such as privileged access to a club, RSS feeds, forum etc. Factor 3 (6,72 % of restituted variance) represents the usability of the website in particular the ease and speed with which the Internet user is able to find the information which he is interested in.

Table 4 : Components Matrix or variable-factor correlation

Components	Factor 1 26.11%	Components	Factor 2 9.93%	Components	Factor 3 6.72%
E-shopping	,942	club/privileged access	,669	Easy access to information	-,611
Product return	,924	Product sheet	,548	Forum	,550
Product prices	,882	RSS feeds	,540	Brand	,496
				Interaction	
Contact means	,858	Forum	,515	Wishlist	-,421
Integrated E-shopping	,853	Mobile Application	,464	Music	,348
SAV	,774	Brand Interaction	,393	Newsletter	,323
Various delivery services	,566	Social website links	,341		
Wishlist	,521				
Newsletter	,475				
Search engine	,470				
Online Exclusivity	,456				
Product sheets	,442				
Products Personalisation	,356				

According to Jolibert and Jourdan (2011) the interpretation of the aforementioned factors which leans towards a theoretical approach familiar to the researcher, is the best method in reaching a final decision.

### Cluster Analysis

SPAD identifies partitions by using an automatic search for the best ones and improves them by applying mobile center iterations called consolidation. The process results in a partition of four classes. As identified in table 5, classes 1 and 4 provide significant sizes 33 and 23 notably, whereas classes 3 and 2 provide inferior numbers, with the latter reaching only 6. The weights of the classes are identical to the sample sizes because all the sites have a weight equivalent equal to 1. The intra-classes inertia quotient calculated after consolidation of the partition is 0.45 %, which is considered satisfactory for an exploratory research (Thiétart et al., 1999).

Table 5: Four-Class partition

Class	Size	Weight
1	33	33.00
2	6	6.00
3	16	16.00
4	23	23.00



Partition Description and Interpretation\_Class 1 : Traditional Eshops

Table 6: Class 1 Characteristic Variables

Test V.	Proba	Mean		Characteristic Variables
		Class Class ¼ (Weight – 33.00	General Size – 33)	
7.32	0.000	1.00	0.51	14. E-SHOPPING
7.06	0.000	0.97	0.50	22. PRODUCT RETURN
6.87	0.000	0.97	0.51	17. CONTACT MEANS
6.47	0.000	0.85	0.42	15. INTEGRATED E-SHOPPING
6.41	0.000	0.94	0.51	12. PRODUCTS PRICE
5.31	0.000	1.00	0.67	23. CUSTOMER SERVICES
4.86	0.000	0.48	0.22	21. VARIOUS DELIVERY SERVICES
4.35	0.000	0.64	0.36	39. WISHLIST
3.70	0.000	0.27	0.12	16. ONLINE EXCLUSIVITY
3.04	0.001	1.00	0.86	10. PRODUCT SHEET
2.86	0.002	0.94	0.78	32. NEWSLETTER
2.54	0.006	1.00	0.90	30. EASY ACCESS TO INFORMATION
2.38	0.009	0.61	0.45	31. SITE MAP

The 33 websites constituting Class 1 offer an E-shopping service. A majority accepts product returns and provides its customers with the possibility to contact the company. Generally, the E-shop is integrated into the website, eliminating the need to open a new window. All the Class 1 websites offer customer service, however, only half propose various delivery options. Most offer the opportunity to place products in a "wishlist" independent of the purchase basket. This option allows customers to show their preferences for certain products and also refer them to their contacts as gifts idea for example. Further to their established retail products, several websites offer online exclusive products together with detailed product descriptions including different views and characteristics of the product.

In terms of interactivity, all the sites propose a newsletter. However, no other variable of interactivity significantly defines this class. Regarding usability, the Class 1 websites are straightforward, with access to information readily available. Furthermore, a site map is provided in a majority of the sites, thus facilitating the Internet user's search. The Class 1 websites comprise of luxury brands offering a user-friendly, on-line purchasing experience, albeit with an average level of interactivity. In this category, the aesthetics of the brand is visible and the codes of the luxury are respected. Nevertheless, the emphasis is put on the E-shopping aspect whilst maintaining traditional communication codes. Table 7 presents the illustrative variables of the Class 1 websites.

Table 7: Class 1 illustrative Variables

Test V.	Proba	Percentage		Modality	Variables
		CI/Mod	Mod/CI		
				Global	name
3.81	0.000	59.18	87.88	42.31	CLASS 1/4
-3.19	0.001	6.25	3.03	62.82	RtW/LG Sector
				20.51	SWISS Brands Origin
-3.81	0.000	13.79	12.12	37.18	JW Sector

As illustrated here above, the Traditionalist E-shops are essentially represented by ready-to-wear clothing and Leather Goods brands, with 87,88 % of the Class 1 websites active in this sector. However, the Swiss and watch-making brands (which are often one in the same) have a significantly lower representation in the Class 1 framework.

Class 2: Artistic E-Shops

The Class 2 category also includes websites that offer E-shopping services, however, unlike its predecessor, information is not readily available and the sites are difficult to use. Class 2 is characterized



by its extremely weak “Easy Access to Information” variable. Despite its limited size, Class 2 provides an interest regarding its usability.

Table 8: Class 2 Characteristic Variables

Test V.	Proba	Mean	Characteristic Variables
		Class	General
		(Weight – 6.00	Size – 6)
2.53	0.006	1.00	0.50
2.47	0.007	1.00	0.51
2.47	0.000	1.00	0.51
-7.49	0.000	0.00	0.90
			Name
			22. PRODUCT RETURN
			14. E-SHOPPING
			12. PRODUCT PRICE
			30. EASY ACCESS TO INFORMATION

Although the Class 2 websites prove to adhere to the importance of aesthetics very much valued in the luxury sector, they neglect to appreciate the significance of clarity for its users. Cautious of damaging their brand image by establishing an E-shop, the emphasis is put on creating an aesthetic website rather than a functional one. With an average level of interactivity, this category does not distinguish itself from the previous one. Regarding the illustrative variables, no variable is significant.

### Class 3: Luxury Interactive

Table 9: Class 3 Characteristic Variables

Test V.	Proba	Mean	Characteristic Variables
		Class	General
		(Weights – 15.00	Size – 15)
3.65	0.000	0.33	0.09
3.27	0.001	0.53	0.22
2.68	0.004	0.80	0.49
2.38	0.009	0.20	0.06
2.35	0.010	1.00	0.77
			Name
			35. RSS FEEDS
			33. CLUB/PRIVILEGE ACCESS
			29. SEARCH ENGINE
			38. FORUM
			26. NEWS/EVENT
-3.67	0.000	0.00	0.42
-4.28	0.000	0.00	0.50
-4.39	0.000	0.00	0.51
-4.39	0.000	0.00	0.51
-4.39	0.000	0.00	0.51
			15. INTEGRATED E-SHOPPING
			22. PRODUCT RETURN
			14. ESHOPPING
			12. PRODUCTS PRICE
			17. CONTACT MEANS

The main characteristic of this Class is that no E-shopping service is provided. Rather, communication is key; promoting interaction with the user by exploiting the possibilities offered through the Web 2.0. Needless to say, class 3 is characterized by the interactivity variables. Indeed, the sites have RSS feeds, forums and clubs with open or limited access to privileged customers. These variables are characteristic of the interactive aspect and translate a will of the brand to use the Internet as a platform where communication is bilateral. The brand gives information to its Internet users but also collects it.

The Class 3 websites are comparable with those of the Class 1, in that both have an average level of usability. Most of the websites in this category also have a search engine. These brands do not choose to sell on-line but they are not "passive" actors either. The Internet is used for its interactivity and this aspect is more developed than on the websites belonging to the Traditionalist E-shop class. Indeed, while the latter has an average level of interactivity, a high level categorizes Class 3. The illustrative variables show that Class 3 is widely represented by the jewelry brands with 93,33 % of the luxury interactive websites representing Jewelers/watchmakers. Furthermore, this class is widely constituted by Swiss brands, which is logical considering all the Swiss brands in the sample are watch-making brands. By contrast, only 6.67 % are active in the ready-to-wear clothing sector.



Class 4: The Traditionalists

Table 10: Class 4 Characteristic Variables

Test V.	Proba	Mean	Characteristic Variables	
		Class	General	Name
		Class 4/4	(Weights – 24.00	Size – 24)
-2.37	0.009	0.04	0.21	36. MOBILE APPLICATION
-2.62	0.004	0.00	0.17	11. PRODUCTS PERSONNALISATION
-2.83	0.002	0.21	0.45	31. SITE MAP
-3.00	0.001	0.04	0.27	18. FAQ
-3.09	0.001	0.00	0.22	21. VARIOUS DELIVERY SERVICES
-3.87	0.000	0.04	0.36	39. WISHLIST
-4.00	0.000	0.50	0.78	32. NEWSLETTER
-4.54	0.000	0.13	0.51	12. PRODUCT PRICE
-4.54	0.000	0.13	0.51	17. CONTACT MEANS
-4.63	0.000	0.58	0.86	10. PRODUCT SHEET
-5.01	0.000	0.00	0.42	15. INTEGRATED E-SHOPPING
-5.36	0.000	0.04	0.50	22. PRODUCT RETURN
-5.51	0.000	0.04	0.51	14. E-SHOPPING
-5.70	0.000	0.00	0.49	29. SEARCH ENGINE
-6.72	0.000	0.13	0.67	23. CUSTOMER SERVICES

Most of the sites belonging to Class 4 do not provide an E-shopping service. The characteristic variables including price display, customer service, possibility to return the product or a means to contact the company are very limited or, in some cases, absent. Furthermore, a very small number provide the option to create a wish list. The Class 4 websites have a low level of interactivity, as reflected by the variables “mobile application” and “product customisation”. With no means of interaction with the consumer, these websites are limited to traditional communication functions; Since the 2.0 features have not been applied, the Internet is only used as a “basic media” without any further utility.

Regarding usability, no significant difference can be made with Classes 1 and 3. Class 4 websites have no search engines and the site maps are used infrequently. It may, therefore, be inferred that the level of usability of the Class 4 websites are inferior to Classes 1 and 3 but superior to Class 2. No illustrative variable has proven to be significantly characteristic of Class 4.

The Class 4 websites are considered traditional, given their position of using the Internet solely as channel of enhancing brand image. With the absence of E-shopping services and customer interactivity, it is clear that the emphasis is put on aesthetics, a core value of the luxury industry.

Table 11: Key elements structuring the principal component analysis

Category	Eshop (F1)	Interactivity (F2)	Usability (F3)
Traditionalist E-shops	Yes	Medium	Medium
Artistic E-shops	Yes	Medium-Weak	Weak
Luxury Interactive	No	High	Medium
Traditionalists	No	Weak	Medium-Weak

*This table is summarizing the four characteristics identified on the three factorial key elements structuring the principal component analysis.*

Results Discussion

After completion of the principal component analysis, three factors were considered: E-shopping, interactivity and usability as exposed in Table 2. These factors are linked to the three key elements ascertained in the literature review: brand identity and aesthetics, usability and interactivity (Constantinides, 2004; Okonwo, 2010), highlighted in the table 2.

Interactivity and usability are directly related to 2 factors that we have identified (axes 2 and 3), whereas the main factor, namely E-shopping, is to be related to one specific component of the axis brand identity and aesthetics.



The key elements identified in the literature review are considered essential components when analysing websites. However, it must be taken into consideration that since all websites use the Internet as a communication tool, the defining difference is not the transfer of the brand on-line but the website's overall performance for retail purposes through the presence or absence of an E-shop. The research constituted in drawing up a typology of luxury brand websites. These have implications in terms of theoretical and managerial perspectives. In the literature review, it was noted that many luxury brand typologies have already been proposed from a theoretical perspective (Alléres, 1991; Castarède, 1992; Kapferer, 1998; Twitchell, 2002; Sicard, 2003; Vernier and Ghewy, 2006). By way of reminder, it was previously accepted that a luxury continuum exists, as well as the coexistence of several levels of luxury within the continuum itself. The problem met with these types of theories is that they raise the following question "to what level of luxury does each brand belong? And as is known, there is limited consensus in this regard. Moreover, according to Kapferer (1996), Vigneron and Johnson (2004), the level of brand varies depending on the category of its product. Returning to the example of Chanel, whilst it is at the top of the pyramid regarding its haute couture and exclusive jewelry products, its positioning is considerably lower when assessing its cosmetics and sunglasses.

The typology in this research focuses on brands using their websites as part of their communications strategy. Four categories were identified based on three discriminate key elements: E-shopping, interactivity, and usability. Unlike the previous results, this typology does not require tackling the challenging problem of defining the luxury level. In this case, the classification is defined by examining the three key elements of the website. Flores and Volle (2005) have also proposed a classification of the brands websites in order to achieve the best possible understanding of the use a brand could make of it. For this purpose, five types of websites were identified (corporate, relational, promotional, tribal and transactional site). As this classification is dealt with from a generalist perspective, it was more difficult to apply it to this particular case of luxury brands. With that said, there are obvious similarities between the two. Indeed, the E-Shopping aspect is a characteristic feature in both cases. However, this study delves deeper in that it differentiates Traditionalist E-shop websites from Artistic E-Shops, which have a rather ineffectual usability factor.

Furthermore, the key element of usability is lacking in the generalist classification proposed by Flores and Volle (2005), which seems inappropriate since this concept is considered essential in the literature review (Constantinides, 2004; Okonkwo, 2010). Comparisons may also be made between the Traditionalists category and the "institutional websites" class pinpointed by the both authors (Florès and Volle, 2005), since both act as a simple communications platform presenting the brand and its products. Finally it can be stated that the Luxury Interactive class may be found, to a certain extent, in both relational and tribal classes, due to its interactivity characteristic. The difference lies again in the luxury specificities, as the interactive aspect is under the control, much more than in mass market brands. In this analysis, no brand community has led to an official website linked with the brand website.

To date, on-line communications strategies considered from a theoretical point of view have been neglected in literature. It was thus deemed important for this paper to shed light on this subject matter.

The typology provided helps to recognize the different types of E-Shopping websites available and to also get a good grasp of their usability and interactivity levels. This study has the advantage of being complete and well adapted to the specificities of the investigated industry.

However, implications of this typology should be considered not only at a theoretical but also at a managerial level. Firstly, it must be stressed that the typology does not aim to determine the characteristics of a "good" luxury website. It enables to place a communicational strategy in relation to the others with each category's inherent strengths and weaknesses. This is of fundamental interest to the luxury brand, as it allows it to situate itself amongst the four classes with a view to appreciating which aspects should be focused and improved upon. This typology also allows the brand to situate itself amongst direct competitors, providing it with the opportunity to compare and evaluate its communicational strategies against those pursued by its competitors. Even though luxury is deemed



superlative and, not meant to be compared (Kapferer and Bastien, 2008), it is clear that just like any other brand, it is market-driven, and the actions of one can affect the other. Moreover, it is likely that luxury brands established themselves on the web by imitating each other, despite warning from literature. Once the Internet was engaged by one luxury brand, it opened the floodgates of online presence from its counterparts.

It should also be noted that none of the four identified classes incorporate both the E-shop and interactivity characteristics. There might exist an opportunity in this respect. Luxury brands that want to differentiate themselves can use the typology in order to identify a new market position that combines, for example, presence of the E-shop as well as a high level of both interactivity and usability. Thus, as a tool, the typology provides a challenge by reconsidering online strategies from an internal perspective.

#### Limitations and Future Paths of Research

Of course, this research is not boundless. Limits are methodologically related to the exploratory nature of the data analysis. In fact, the research undertaken is in a field where literature is obviously lacking and its very purpose is to clarify the situation rather than attempting to explain it with cause-effect relationships. Identifying on-line communicational strategies of luxury brands constitutes a first step in better understanding this subject matter. With respect to the sample, brands belonging to three sectors, namely, ready-to-wear, leather and jewelry/ watch making were selected. It is understood that once applied to several other sectors, the study could lead to the creation of additional categories.

It should also be noted that websites must be considered as units of research, in constant flux. Therefore, there is no doubt that the results provided are time restrained. The descriptive character of our research could be seen as a weakness. Indeed, this research is based more on the “how” and the specific depiction of the relevant subject matter rather than an all-inclusive explication of a phenomenon. However, given the current state of the literature, this perspective should not be considered as a weakness but a necessary step in building theoretical foundations, which may later form the subject of research of an explanatory nature. In conclusion, the identification of limits leads to the assumption that there remains a relatively significant potential for investigation in this field. In a fragile economic climate when luxury brands are the only ones in good financial health, it is likely that it will still raise many new questions in the future.

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## **BIOGRAPHY**

Angy Geerts, Ph.D., works at the Warocqué Research Center, Warocqué School of Business, University of Mons in Belgium. She is a Teaching assistant in Marketing. 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 [angy.geerts@umh.ac.be](mailto:angy.geerts@umh.ac.be)



# EVOLUTIONARY MODEL FOR THE MEASUREMENT OF THE LOGISTICS PERFORMANCE OF NO-TRANSNATIONAL SUPPLIERS

Marisol Reyes Alcantar, Universidad Tecnológica de Puebla  
María Beatriz Bernabé Loranca, Benemérita Universidad Autónoma de Puebla

## ABSTRACT

*Given the wide variety and complexity to select evaluation metrics of the logistics performance that allow the organizations to monitor their own advance towards the improvement of their activities in finished products supply, storage and delivery, in this work we present a needs escalator model for its application in systems of logistics performance measurement in first tier supplier, no-transnational and Small and Medium Enterprises (SMEs). This model suggests the application of logistical metrics by stages, in an evolutionary way, escalating from one state to another gradually, moving the conduct, the purpose and the attitude towards the application of metrics. Each one of the metrics indicates another set of metrics with determined pertinent qualities to the stage of evolution to which they are parallel to with activities to extend in each one of the stages. A revision of the literature to identify pertinent logistical metrics to each stage has been necessary for the proposal of the model.*

**KEYWORDS:** Performance Measurement Systems Logistics, Sustainable Supply Chain.

## INTRODUCTION

Since two decades ago, the organizations have started to consider the concept of supply chain to get a competitive advantage. Knowles et al. 2005, mentions that the performance of the supply chain is a very important topic in organizations nowadays and that has been much activity within the academic and industrial circles destined to the generation of improvements in this matter. Equally, Gunasekaran et al. 2001 acknowledge that there have been many efforts over diverse aspects and areas of SCM, but until recently attention has been paid to the performance, and its corresponding metrics. To evaluate the performance of the supply chains, performance measurement systems have been designed, focused to the inside and outside of each of the organizations that form the supply chains, a topic noted by many authors according to Knowles et al. 2005, who also tells us that the measurement of the logistics performance plays an important role in the quality and the improvement of the productivity.

At present we can see that many providers have different ranks of logistical metrics utilization to evaluate the performance of its participation within its supply chains. Many organizations are willing to initiate changes in their organizations, but they don't know where to start these changes. Bhagwat & Shama (2007), comment that "the enterprises that are found in troubles to identify what measure is the most important to follow an order and achieve the improvement of the logistics performance". On the other hand, Beamon (1999), says that the great amount of performance measures, makes hard the selection of these. About the progress of the measurement of the logistics performance, Novack & Thomas (2004) show how it has been evolved from an approach of individual measurements of functionality oriented to distribution costs (internal approach) to an emphasis of multiple measurements of process oriented to logistics costs and services output (external approach). But the author lightens to us that the current challenge is what to measure. Therefore, this author says, that the following evolution step is to unite the performance to another success indicator, both internal and external. Another problem with the metrics of performance measurement, says Beamon (1999) is that the performance measurement systems are insufficient because they are based in a great level on the use of the cost as key element and they aren't pertinent with the objectives and strategies of the organization and they don't take into account the effects of the uncertainty in a future (flexibility). On the other hand, there haven't been found in the literature performance measurement systems implantation procedures for first and second level providers of the



supply chains in general, but on the other hand Subramani (2004), says that “most of the studies done, have examined the benefits for the network leaders, but little attention has been paid to the providing enterprises”. In face of this situation a logistical metrics implantation model is presented that allows the organizations that have started or that have the intention to increment their internal efficiency, Technological Innovation and later to be prepared for the next regulations that will be mandatory in a near future due to the scarcity of raw material resources and the care of the environment. In the first part of this paper describes some aspects of the performance measurement systems logistics, subsequently mentioned authors have classified the variety of logistics metrics, after this recapitulation presents the evolutionary model for measuring logistics performance in non-transnational providers and SMEs. Finally, some conclusions and future work of this paper are written.

## LITERATURA REVIWE OF METRICS DESCRIPTION

Several authors have classified and defined the great variety of metrics related with the activities of supply and logistics: Lambert & Harrington (1989), Harding (1998), Beamon (1999), Gunasekaran et al. 2001, Chan 2003, Gunasekaran et al. 2004, Bask & Kuula (2010), Hassini et al. 2012). However, one of the most distinguished classifications has been the one by Harding (1998), cited by Novack & Thomas (2004), that build a logistics performance measurement matrix using three areas of importance: 1) Importance of the client, 2) Performance of the company, 3) Improvement cost/time. Their idea was to let the companies to identify those areas of logistics performance where they should improve, meanwhile the cost/time elements were resources that are needed to be spent to improve the service. Later in 1999, Beamon defines that the strategic objectives involve key elements that include the measurement of the resources, the productivity and the flexibility. Resources Measures (generally the cost) and output measures (generally the response of the client) have been widely used in the models of supply chain. Therefore, according to Beamon, a supply chain of the measurement system must put emphasis in three different types of measures: resources performance measures (R, high level of efficiency), the output measures (O), and the flexibility measures (F). Each one of the types of performance measures has different objectives.

### Evolutionary Model for the Measurement of the Logistics Performance

In this article when we talk about needs, we understand that they are lacks that the current performance measurement systems have for their easy implementation, some of these areas need help soon, since it is impossible to evolve if basic supply supports aren't created. This evolutionary model of needs for the measurement of the logistics performance is directed to first and second level providers that supply the OEMs (Original Equipment Manufacturers). Specifically the needs of those “providers of the great leaders, that doesn't have the same benefits of the leaders. For example, when programs are created to give quick response to the manufacture of automobiles frequent deliveries are created, which incur in high inventory handling expenses to the providers” (Subramani, 2004).

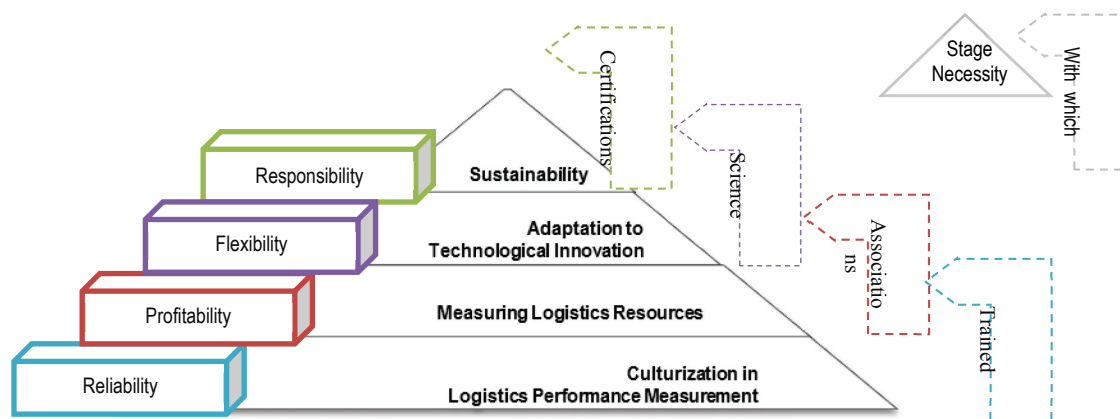
Each one of the stages must select the metrics most adequate to the system, but it must not be forgotten that they must have the characteristics of the effective measurement systems suggested by Beamon (1999): These characteristics include: inclusiveness (measurement of all the pertinent aspects), universality (allow the comparison under different operation conditions), measurability (the required data are measurable) and consistency (measures compatible with the organization's goals).

The inspiration of the model is based on the needs pyramid of Maslow (1943), since according to this author, the human being has certain needs that will be able to be satisfied once a previous need is satisfied, is like this that in that scale of needs, it starts with basic needs like are the *physiological*: breathing, feeding, rest, etc.; just until this needs are covered, the ones of the next level will be able to be satisfied like the *safety needs*, later the needs of *affiliation*, *acknowledgement* and *self-fulfillment*.. Is because of that that this model, presented, presented in figure 1, is sustained as a base, on a needs hierarchy: the first metrics must have the quality of *Reliability* in the metrics that the provider must fulfill



(see table 1). Then, in order for a company that wishes to show reliability, it must first create a culture of logistics metrics acceptance among its personal, we'll call this stage *Culturalization*, since it is very common that in the manufacturing industries is very acceptable the measurement in the tangible productive processes that add value to the product and in the quality inspection of the same; however, there is little habit about the intangible logistics operations related to the activities mentioned by Christopher (1992): the procedures of orders, purchases, inventory handling, picking, packing, shipment, invoicing and transport processing, etc. Once that a way of life is created and the habit of measurement in every activity, a second stage will be able to be recognized, a set of knowledge will be able to exist that allows the organization the *Logistics Resources Measurement*, identifying the financial and not financial benefits proposed by Gunasekaran et al. 2001. It must be noted that in this model is proposed to cover the basic logistics not financial metrics in the first stage of reliability. The set of metrics for the stage of logistics resources measurement must have the *Profitability* quality, this is, performance indicators that allow measuring economically the logistics operations (table 2).

Figure 1: Evolutionary Model for the Measurement of the logistics performance of SMEs supplier.



In this figure, shows an evolutionary model for measuring logistics performance of supplier tier 1 of Small y Medium Enterprise's and non-transnational OEMS. This model suggests the application of logistical metrics by stages, in an evolutionary way, escalating from one state to another gradually, moving the conduct, the purpose and the attitude towards the application of metrics. Each one of the metrics indicates another set of metrics with determined pertinent qualities to the stage of evolution to which they are parallel to with activities to extend in each one of the stages. Source: Authors

The third stage called *Technology Innovation Adaptation* will be able to be measured by the *Flexibility* (metrics quality, see table 3) that the organization has to adapt to sudden environment changes (Beamon, 1999). This stage has this name, because in order for an organization to quickly respond to the needs of their clients, it must be a certain degree of adaptation to technological innovation to be able to respond to the requirements of the client quickly. The technology has had an important impact in the supply chain as a change facilitator, since the enterprises have transformed their processes due to their adaptation to Technological Innovation (Coyle et al. 2009). The last stage of the needs for the performance measurement is the *Sustainability*, Hassini et al. 2012, defines the sustainable business as the ability to conduct businesses with long term goals to maintain the wellbeing of the company, the environment and the society. The set of metrics for this stage has the quality of *Responsibility*, given that, beyond the legal obligations, these metrics need to guarantee the care of the environment through the sustainable supply. The providers must consider the anticipated preparation to deal with the pressures of the preservation the environment, now that in a not so distant day, when the natural resources scarce, this will be the production system. The current systems of protection of the environment certification, only control the pollution side, this is, they watch the pollution that the enterprise can generate, for example, hazardous residues handling, CO2 emission, residual waters treatment, etc. (Bask & Kuula, 2010). But not the related to the supply of materials classified as non-renewables, as a preventive measure for the long term supply. Added this, we have that the supply chains must take care of the future scarcity of raw materials



or non-renewable resources, according to Jadghey and Browne (1998), cited by Bhagwat & Shama (2007), who say that the supply chains are like extended enterprises, they are the responsible of the Life cycle of the product, since the materials acquisition and the supply management, the production and fabrication, and of the product distribution and client service, and finally the recycling and product elimination at the end of its life. Is because of this that in table 4, a set of metrics is proposed that the supply chains should start to implement in their organizations.

Table 1: Proposed Indicators to Measure the Reliability of Supply

Metric	Impact on the customer	Calculation
% Fill Rate (FR)	It covers the need to immediately filling the number of orders required by the customer	$\% FR = (\text{Number of Orders immediately delivered in a time period} / \text{number of orders required by customers in a time period}) * 100$
% On Time Delivery (OTD)	Determines supplier's ability to deliver on time the customer requirements.	$\% OTD = (\text{Number of Orders delivered before o in time, in a time period} / \text{number of orders required by customers in a time period}) * 100$
Lead Time (LT)	Time is waiting for a client to receive your product	LT = is the summation of amount of time since entering the request of a customer order to delivery accordingly.
Cycle Time of the Order (CTO)	Improving this metric can reduce the response time of the supply chain.	CTO = The amount of time required to supply, produce, picking and delivering a product or batch.
Backorders (BO)	Customer dissatisfaction is not to deliver your requirements on time.	BO = The number of non-delivered or pending deliver because the lack of existence in a certain period of time.
% Invoiced Deliveries Without Failure (IDWF)	Is customer satisfaction by invoices delivered without mistakes	$\% IDWF = (\text{This is the number of customer invoices delivered without failure in a period of time} / \text{number of deliveries in a period of time}) * 100$
% Perfect Order (PO)	It is total customer satisfaction through without failure deliveries.	$\% PO = (\text{Number of orders delivered on time, with quantity and product correct, free from damage and without errors in invoicing in a time period} / \text{number of orders delivered in a time period}) * 100$

*These metrics to measure the performance of the orders are delivered immediately, on time deliveries, the lead time, the cycle time of each order, the number of items not yet delivered and the percentage of perfect orders. Source: authors*

Table 2: Proposed Indicators to Measure the Profitability Internal of Logistics Activities

Metric	Impact on the supplier	Calculation
Distribution costs	The lack of reduction in these costs, directly impacting the sales price to the customer.	It is the sum of the costs associated with the transport, collection, packing and local delivery of a particular order, divided by the number of units of that order. <i>Transport</i> : shipping costs by distance and location <i>Collection</i> : labor costs for the time of picking <i>Packing</i> : labor and material costs for packing <i>Local delivery</i> : viatical costs
Inventory carrying costs	The lack of reduction in these costs, directly impacting the sales price to the customer.	The addition of insurance costs, robberies, damage and waste, in a specific period of time.
Inventory turn	The number of times that the inversion recovery in existence for a period of time. The percentage of covered sales inventory. The percentage of units per SKU which covered sales in a certain time.	$RI = (\$ \text{Income from sales} / \text{inventory } \$) * 100$ If greater than 90%, the level of inventory agrees $RI = \text{Number of units sold per SKU, in a period of time} / \text{number of units per SKU in stock, in a time period}) * 100$
Cash to Cash of the inventory	Let's look at the impact of inventory changes in cash flow from inventory.	$\text{Cash to cash} = \$ \text{inventory} + \$ \text{accounts receivables} - \$ \text{accounts payable}$

*These metrics to measure the impact internal of supplier's logistics activities, ranging from determining the cost of distribution and inventory management, inventory returns and inventory capacity to convert cash to cash. Source: authors and some other referenced.*



Table 3: Proposed Indicators for Measuring the Flexibility Of Supplier.

Metric	Impact on the supplier	Calculation
Rapid response to changes in the order (RRCO)	Produce value to the customer, because measured ability to respond to changing customer needs.	RRCO = Sum of time required to meet the changes of an original order  RRCO = (number of orders with changes as perfect orders fulfilled in a time period / number of orders with changes in the same period) * 100  Saving time response to changes in orders = Current Time – New Time <i>New Time</i> : time resultant from investments in activities, equipment and systems to be flexible to enable changes in orders.
Rapid introduction of new products (RINP)	Capturing new customers	RINP = The sum of times to change product specifications and reprogram all the activities of a supply chain. Saving Time to response to New Products = Current Time – New Time <i>New Time</i> : time resultant from investments in activities, equipment and systems, which allows flexibility to manufacture new products.
Reduction in time, by the use of Information Technologies (ITs, EDI, Internet, SAP)	Facilitates rapid response to the control system and share information	Saving Time with ITs = Current Time - Time new <i>New Time</i> : time resultant from investments in systems, which allows flexibility to sharing information.
Speed to respond to the needs friendly products environment.	Create reliability and tranquility in consumption	Percent of Products Friendly with Environment (PFE) "n" year = (number of products friendly with the environment / product number) * 100  $\Delta$ Annual increase of PFE = % PFE <sub>n</sub> - % PFE <sub>n-1</sub>

*These metrics to measure the speed of response to the need for changes required by customers, due to shifts in orders, product features, needs to share information and speed to respond to care of the environment.*

Table 4: Indicators to Measure The Sourcing of Environmentally Friendly Products

Dimension	Economic	Environment	Social
<b>Objective</b>	Maximize the utilities of the supply chain	Minimize the environment impact	Maximize The social well-being
<b>Indicators</b>	% of Increment in sales as consequence of offering environment friendly products.	% of recycled material in a product (recycle). % of types of products with recycled material (recycle). % of types of products with disassembly design for the end of life of the product (recycle). % of products that have ecological materials again (reduce). % of products or packages with end of life, which are submitted again to the same process (recycle). % of products with environment friendly packing (reduce). % of finished products that can be used by third parties (reuse). % of collected packages or products at the end of its useful life (reduce). % of products that doesn't exceed the allowed hazardous substances limits according to the norms RoHS and WEE (reduce).	% of increment of clients that are willing to pay an extra cost or the same cost for an environment friendly product. % of increment of local providers, developed as well in sustainable terms.

*In this table, we can see the principal metrics relatives to Sustainable Supply Chain. Source: authors and other authors.*

## CONCLUSION

This work proposes a sequence to implant logistics metrics by evolutionary stages, directed specially towards those providers that haven't evolved yet in the way of measuring their internal and external logistics performance, to guarantee the satisfaction of the logistics service provided to their clients, this model also works as a preventive tool to compete in the market, because it foresees in a structured way the short and long term needs. In this work is summarized a series of performance indicators of the supply chains proposed by several authors, which were grouped by diverse qualities, for example, Reliability, Profitability, Flexibility and Responsibility. Later, a comparative table of statistical tools was presented as well that have analyzed diverse supply and logistics metrics for the supply chains. Finally, the set of



metrics to apply in each stage were presented, in a simple and reduced way, since a great number of metrics is hardly accepted and understood by the labor force. In each one of these stages, a series of contributions were included that would help the need of every stage. As future prospects remain the application of this model in some SMEs to validate the model, just like the instruments design for the information collection in each one of the metrics in a way that is easy in their application and evaluation.

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## **BIOGRAPHY**

Marisol Reyes-Alcantar, is a full time professor at Universidad Tecnológica de Puebla (UTP) and student of Logistics and Supply Chain Management Doctorate at the Postgraduate Interdisciplinary Center (CIP) at Universidad Popular Autónoma del Estado de Puebla (UPAEP). She can be contacted at UTP, Antiguo Camino a la Resurrección, No. 1002-A, Zona Industrial Oriente, Puebla, Pue., México, C.P. 72300. E-mail: marisolreyesalcantar@gmail.com

María Beatriz Bernabé-Loranca, is a full time professor at Benemérita Universidad Autónoma de Puebla (BUAP) in the Faculty of Computer Science and she is a post doctorate in Logistics and Supply Chain Management at CIP, at UPAEP, designation: advisor of thesis. She can be contacted at CIP, at UPAEP, 21 sur 1103, Col. Santiago, C.P. 72410, Puebla, Pue., México. E-mail: beatriz.bernabe@gmail.com



## **HARNESSING SYSTEMNESS: SOPPORTING REGIONAL INNOVATION AND PROGRESS**

Rafael F. Romero, SUNYIT

Eradicating extreme poverty is one of our greatest economic challenges. It is a necessary condition for sustainable development. In particular, governments in developing countries must provide access to a wide variety of social services, since they contribute to the consolidation of development gains. Systemness, using higher education systems to harness the collective contributions of a diverse group of individuals to impact economic growth and prosperity, is an effective way to promote universal access to social services. This paper discusses how diverse higher educational institutions contribute in improving economic outcomes. In particular, it evaluate these institutions influence local governments, international organizations, the private sector, and all other major groups to enhance their efforts to achieve sustainable changes in patterns of consumption and production and improving living standards.



# BUSINESS EDUCATION AS A CATALYST FOR SOCIAL REFORMS AND MANAGEMENT OF INDIAN GOVERNMENT

Kanchan Shridhar Fulmali, Mumbai University India

M. L. Dahanukar, Mumbai University India

## ABSTRACT

*In India, the backward classes' movement has passed through various stages and each stage characterized by different aims and objectives. Shudras are the deprived people those were not acquired education in those days. They were lagging behind in education so they did not get proper job, it loses their income and image in the society. Indian government has taken initiative to teach these backward classes at grass root level. However, primary education cannot help them to come up at par with other upper casts. Business education is must for them to walk and mix with the upper casts. It depicts in Indian history that all social reformers like Ambedkar, Phule, Gandhi etc, were highly educated and started the movement of eradication of castism in India. The paper focused on the two most deprived casts SC and ST, which are suffering from castism in rural as well as urban areas. It explicated that how the education rally round deprived people to come out from their poverty and untouchability with the help of management of Indian Government. It shows business educational opportunities and challenges for these classes and trying to prove that the business education is helping to social reforms and their development.*

**KEY WORDS:** Business Education, Deprived class, SC/ST students, Social Reform, Management of Government

## INTRODUCTION

In India, the backward classes' movement has passed through various stages and each stage characterized by different aims and objectives. During the medieval period i.e. before the advent of the British regime, the caste system was so rigid that mobility within it was very difficult. Sanskritisation was the only means for their upward social mobility. However, by this means they could only adopt the religious customs, practices and style of life. Regarding education, \*Manu said, "The first-born Brahmins, who took birth on this earth, have imparted education of character to all human beings." The ^Vedas occupy place among ancient text that provides knowledge about ancient Indian education and society. (P. Annie Amala: 2004:37). Likewise, P. Annie there is many researchers agreed that, education has started from the very birth of the most ancient Vedic epics; Dr. Radha Mukerjee and others find that, the Indian literature was profoundly influence by religion. It is factual the Indian Vedas told that four #Varnas have been four different position in the world, reminiscent of Brahmins can educated, Kshatriyas can fight, Vaishyas can do business and Shudras can do cleanliness. These Shudras are the deprived people those were not acquired education in those days. They were lagging behind in education so they did not get proper job, it loses their income, money, wealth, property and apparently their image in the society.

In ancient period of India, education was not accessible to all casts and creeds and some regions were more developed than the others were as far as education was concerned likely urban and rural areas. There were underprivileged people in every region of India. Here the population was socially and educationally backward because of socio-cultural and economically reasons. In India Shudras were abandoned by society and it was an impediment for social reforms. In some of the areas untouchability remain and upper casts hate them and giving them inferior treatment. Now they are far behind from the others in most of the rural Indian regions. It is necessary to educate, improve and develop them.



(Kumaran: 1992: 138) The paper is highlighted the educational situation of these deprived group especially SC/ST Casts of India and how an education is developing social position of them, help them to come up, erect their own identity in the society and as a tool of social reforms in India.

*Need And Importance Of Study:* The establishment of British rule in India gave a new stimulus to the backward classes' movement and the post independence period Indian gets success in the field of education but the inequalities and disparities are continued. The Constitution of the India, promulgated in 1950, recognizes the Scheduled Castes (SC) and the Scheduled Tribes (ST) as the two most backward groups needing special protection. Indian Constitution's Article 46 states that, "The state shall promote with special care the educational and economic interests of the weaker sections of the people, and in particular, of the Scheduled Castes and the Scheduled Tribes and shall protect them from social injustice and all forms of exploitation." It is true that education reducing the differences in between cast and castism in India but not removing traditional thoughts of the Indian people. Untouchability remains in Indian rural areas on large scale and in urban people's mind in intangible way. Business education may be reducing this intensity from urban and rural areas. Therefore, this study is important for the following aspects:

*To eradicate the social gap between the various casts in India*

*To educate the large number of deprived section of the Indian society*

*To develop the regions from the rural areas that has maximum castism.*

*To find out the literacy, dropout and enrolment of the deprived section of the society in the business education in India*

*To see that how much development taken place in these areas or there is a social reform just for the namesake!*

## LITERATURE SURVEY

There are various literatures available in India on business education and SC/ST by various renowned people like Sukhdeorao Thorat (Chairman of UGC, India), Suma Chitnis (Socialist and Professor in Tata social science Institute), Narendra Jadhav (Member of Planning Commission, India) etc. There were many interviews taken by **Mamta Rajawat** the author of "Scheduled Castes in India", where she has mentioned about the views of the class I officers from SC category. These class I officers were concluded that "For the upliftment of the depressed classes, reservation is not only means but educational facilities along with proper financial help by the Government is also required and it should continue till the people of these community can walk, talk and sit at par with the upper castes Hindus". (Rajawat: 2003:250) P M Foundation's report shows the comparative study of SC students' educational scenario, where exactly they stand in business educational study and unfortunately, the data depicts that only 4.1% SC students are having education of higher secondary compared with the general category students that is 21.9% (The NSSO data of 61st Round 2006). Its highlighted business educational study of Maharashtra where there is a number of SC population and the State Government expenses are just Rs. 1500 per SC student that is low compared to the other states like AP and UP having expenses of Rs. 2194 and Rs. 2393 respectively. (Source: Ministry of Social Justice and Empowerment, Govt. of India)

### Objectives of the Study

The main objectives of this study are:

1. To find out the factual position of the Indian deprived group in business education.
2. To verify the literacy rate of SC/ST students are increasing in business education.



3. To find out, that education is helping to deprived section of the society for removing cast disparities, their poverty and untouchability from the society.
4. To find out the challenges faced by the deprived section of the society in business education
5. To scrutinised their opportunities in the field of business education
6. To provides suggestions for the development of SC/ST students in the society.

## HYPOTHESIS

$H_0$ -- Business education is helping to improve the deprived section of the society in India.

$H_1$  – Business education is not helping to improve the deprived section of the society in India.

## METHODOLOGY

Information collected through primary and secondary data. With the help of simple random sample, from 20 Management, Medical and Engineering colleges, 200 SC/ST students from Mumbai University selected for collection of primary data through questionnaire and interview. Chi square and Standard Deviation statistics are apply to test the above hypothesis. The formula use for

**Chi Square is =**

$$\begin{aligned} X^2 &= \sum \frac{(\text{Observed frequencies} - \text{Expected frequencies})^2}{\text{Expected frequencies}} \\ &= \sum \frac{(F_o - F_e)^2}{F_e} \end{aligned} \quad (1)$$

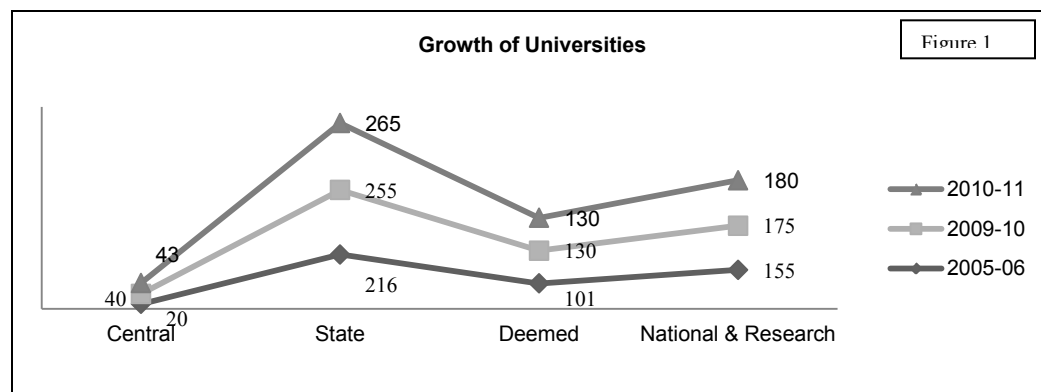
**standard deviation equation =**

$$\sigma = \sqrt{\frac{\sum (x - \bar{x})^2}{N}} \quad (2)$$

## Data Analysis

*Higher Education In India:* In every five-year plan, the growth rate of business educational institutes shows the interest and the careful management of the Government of India. In the 10<sup>th</sup> plan 2005-06 in India, we had 216 State Universities, 20 Central, 101 Deemed Universities and 155 National and Research Institutes which means in all there were 492 Universities/Institutes, which has increased in 2010 in the 11th, plan i.e. 600 Universities/Institutes including 40 Central, 255 State, 130 Deemed Universities and 175 National and Research Institutes. As on 31.03.2011, the number of Universities had gone up to 43 Central, 265 State, 80 State Private, 130 Deemed to be Universities, five Institutions established under State Legislation and 33,023 colleges in the higher education sector.

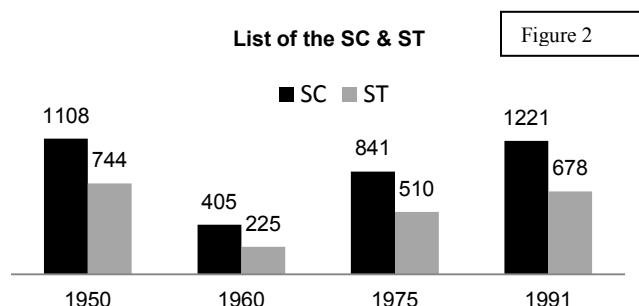




Source: Self compiled chart (statistical data by MHRD-India) It shows that in India, the business education institutes are increasing day-by-day to facilitate business education to students of all categories. These also include private institutes, where the students are getting very expensive education; it is not affordable by specially SC/ST students because maximum numbers of these people are not financially sound. It shows that State level Universities augment at a much fast rate, these increased from 216 to 255. If number of institutes are increasing then they will accommodate more number of deprived section people but they need finance from the government hence the Government must increase the financial aid for these people, so that they can pursue the Business education effectively in India.

SC/ST:

Scheduled Castes ("SC"s) and Scheduled Tribes ("ST"s) are Indian population groupings that explicitly recognized by the Constitution of India, previously called as the "Depressed Classes" by the British. SCs/STs together comprise over 24% of India's population, with SC at over 16% and ST over 7.50% as per the 2001 census and 16.2% (166,635,700) SCs and 8.2% (84,326,240) of STs population is recognising in the census of 2011. It shows the proportion of Scheduled Castes and Scheduled Tribes in the population of India has steadily risen since independence in 1947. In 1950, the Constitution (Scheduled Castes) Order of India has given the list of 1,108 for Scheduled Castes from 25 states. However, after 1990 again Indian Government included few castes' in SCs that is up to 1,221 and some tribes in STs that is up to 678. It shows that the Government tried to consider the various groups of these classes and gives them various facilities including financial aid so they will educate themselves and walk with the upper-group of the society. The amount of financial aid depends on the number of castes and tribes in the list and their number of population in the States.



Source: Self compiled chart (statistical data by MHRD-India)

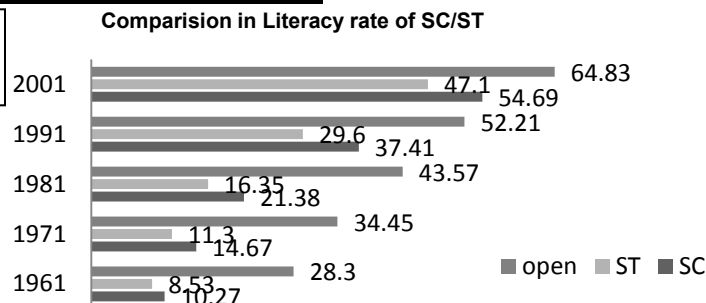
**Literacy Rates Of Sc/St:** Literacy is developing poor and underprivileged people through knowledge, information, data and wisdom. They can get a job through education thereby income and high standard of living; which is eliminating castism and reduces the gap in between cast for future generation which is one of the reasons for social reforms. Following figures shows the development in their literacy rate.



Table 1

State/UT	SC	ST	Open
Years	Total	Total	Total
1961	10.27	8.53	28.30
1971	14.67	11.30	34.45
1981	21.38	16.35	43.57
1991	37.41	29.60	52.21
2001	54.69	47.10	64.83

Figure 1



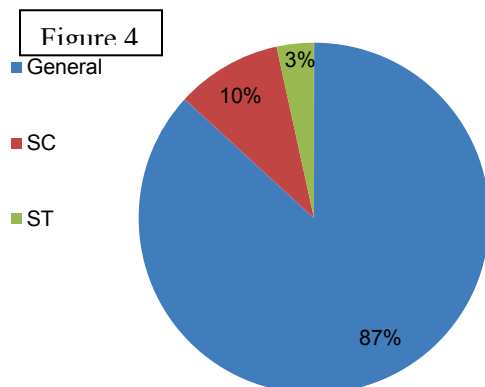
Source: census 1961 to 2001 India

From Table 1 and Figure 3, the literacy rate of SC and ST students are growing as compared to 1961 literacy rate, which was SC-10.27 percentage and ST-8.53 percentage as compared to open category-28.30 percentage. In 2001, it reaches up to SC-54.69 percentage and ST-47.10 percentage and open-64.83 percentage. Figure shows that there is growth in literacy rate of SC/ST people due to several reasons and one of reasons is that, the Government efforts towards these deprived sections of the society and various schemes of Scholarship/Freeship and reservation announced by them, work done by the social Reformers like Dr. Ambedkar, Mahatma Phule, Mahatma Gandhi and so many. The Management of the Government and financial aid bestowed to SC/ST students for their business education.

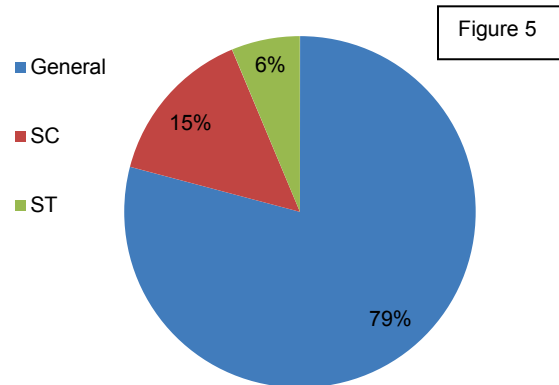
**Enrolment And Social Reforms:** In 2001, the Government has given fee concession and scholarships to some professional courses, therefore the enrolment ratio of the students increased from 6.9% to 13.6%, i.e. increased by 6.7% which was a good sign for SC girl students. So far in other courses male or female enrolment ratio was not upgrading, it just improved by 1% to 4% only. In 2005-06 in Engineering, the total number of enrolment was 16,68,000 against SC/STs were 1,62,498(10%) and 57,190(3%) respectively. Likewise in Medicine 3, 06,000 against SC/STs were 44,575(15%) and 19,316(6%) respectively. All over India in some of the business educational courses, the enrolment was deplorable for instance, in PhD the enrolment of SC/ ST students were 6,329 and 1,520 respectively. In M.Sc. the enrolment of SC and ST students were 23,087 and 4,540 respectively. In the same manner in M.Com and in B. Ed, the enrolment of these students was very low. The poor enrolment percentage of SC and ST students in universities and colleges brought to the fore by a nationwide survey conducted by a government-appointed task force for the academic year 2010-11. According to the provisional results of the survey conducted for the first time in the country, the enrolment of SC students in business educational institutions stood at 10.2% of the total while the percentage of ST students came at just 4.4%. The data includes enrolment of students in business educational courses conducted in distance mode.



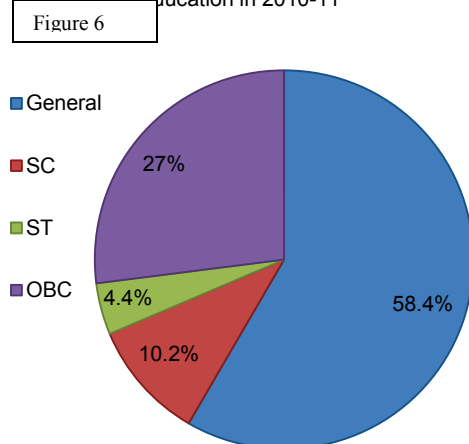
Enrollment of engineering 2005-06



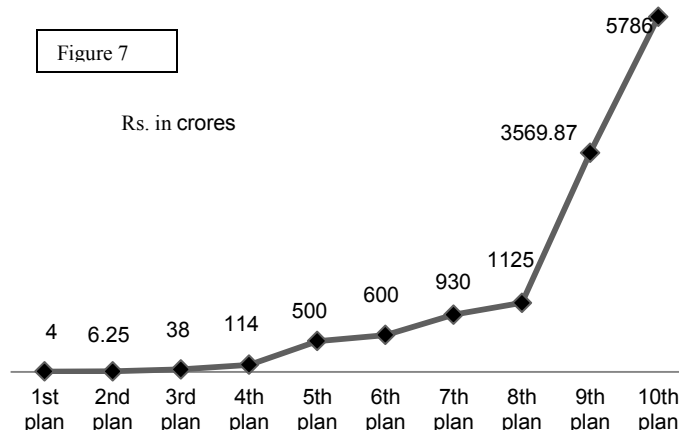
Enrollment of medicine 2005-06



Enrollment of students in Business education in 2010-11



Budget of funds under five year plan



Education changes the mind of the people and provides development for deprived classes. This data shows that, poor enrolment is one of the reasons for backwardness of these people and it is one of the barriers for the development of these sections. The Economic Survey 2009-10 released by the Finance Minister on 25/2/2010 in the parliament, points out that implementation of schemes for SC/ST have not met the targets. Out of total annual expenditure Rs. 10,20,838 Cr for the financial year 2009-10, spent only 13.36% in Social Service Sector in both Plan and non-plan budgets. It shows that Government cannot manage financial aid flawlessly. The above illustration is showing an increasing trend of the budgeted funds for SC/ST students for their business education under SCA, SCP and TSP plan provided by Government. In the first five years plan the budget was Rs. 4 Cr. which is intensified in every five years plan and it had reached up-to Rs. 5786 Cr. in 10<sup>th</sup> five-year plan.

Above mentioned Secondary data proved it various ways that deprived classes education is improving in term of figures but according to their increasing number of population these improvement is still lower. Rural areas students are migrating here for business education and they are facing many challenges, which are the obstacles for their development. In India, the enrolment of SC/ST students is much better at primary level, where our Government has encouraged them in various ways but dropout rate is very high. In 2001 literacy rate is amongst SC 54.69% and amongst ST 47.10% compared to general literacy rate which is 64.84%. There are **following problems** of the less enrolment and high dropout of these SC/ST students in India:

- Parents dislike business education because they are illiterate



- They have casual approach towards education
- Poor financial position, In rural areas, though few people have good financial condition, they don't understand the importance of education
- They don't get proper information about educational courses
- Traditional approach of them refused to send girl child in school
- Ignorance of upper classes students
- Refuse to sit along with them, Refuse to share Tiffin
- High cost of business education, Low amount of scholarship
- Negligence of the Government towards professional courses, Ignore by the society and the upper cast
- Forlorn Moral and disappointment and do not get higher post job.

These reasons are increases the dropout rate at Pre-Matric level. Hence Government has providing various facilities to these people so they can reach to higher or professional educational level, which provides following **opportunities** to them: a) They get job easily, b) Income will increase, c) Financial soundness, d) Create image in the society, e) High profile job, f) Reducing castism, g) Easily mix with the upper casts



## Business Education and Social questions to the SC/ST students

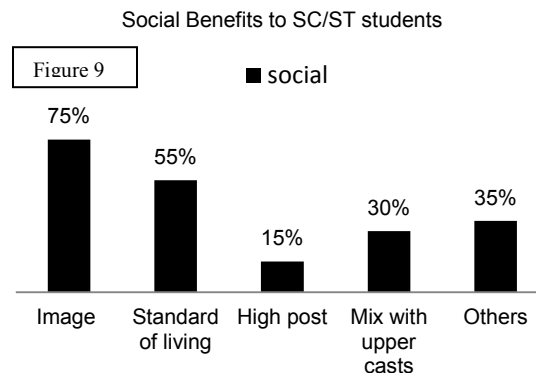
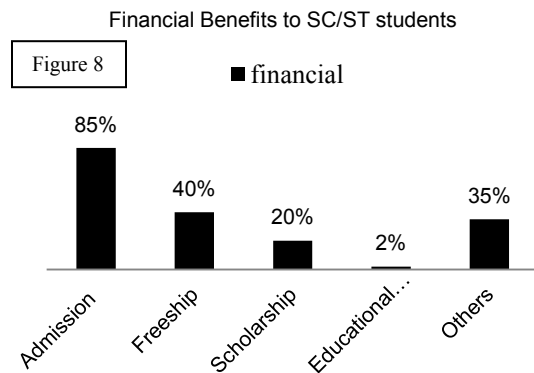
Table 2

Is Business education helping them to get job?						
Casts	Observed	Expected	O-E	(O-E) <sup>2</sup>	(O-E) <sup>2</sup> /E	Total of $\chi^2$
SC/Yes	60	57.5	2.5	6.25	0.108	
SC/No	40	42.5	-2.5	6.25	0.147	
ST/Yes	55	57.5	-2.5	6.25	0.108	
ST/No	45	42.5	2.5	6.25	0.147	
Total Chi-Square	200	200	0	25	0.510	0.510
Are these higher post jobs?						
SC/Yes	12	09	3	9	1	
SC/No	88	91	-3	9	0.0989	
ST/Yes	06	09	-3	9	1	
ST/No	94	91	3	9	0.0989	
Total Chi-Square	200	200	0	36	2.1978	2.197
Is Education is improving income and standard of living?						
SC/Yes	78	75.5	2.5	6.25	0.0827	
SC/No	22	24.5	-2.5	6.25	0.255	
ST/Yes	73	75.5	-2.5	6.25	0.0827	
ST/No	27	24.5	2.5	6.25	0.255	
Total Chi-Square	200	200	0	25	0.6754	0.675
Is Education is helping to mix with other casts?						
SC/Yes	80	79	1	1	0.0126	
SC/No	20	21	-1	1	0.0476	
ST/Yes	78	79	-1	1	0.0126	
ST/No	22	21	1	1	0.0476	
Total Chi-Square	200	200	0	4	0.1204	0.120
Is there are problems regarding cast in urban area like Mumbai?						
SC/Yes	34	38	-4	16	0.421	
SC/No	66	62	4	16	0.258	
ST/Yes	42	38	4	16	0.421	
ST/No	58	62	-4	16	0.258	
Total Chi-Square	200	200	0	64	1.358	1.358
Is Education improves image in the society?						
SC/Yes	88	83	5	25	0.301	
SC/No	12	17	-5	25	1.470	
ST/Yes	78	83	-5	25	0.301	
ST/No	22	17	5	25	1.470	
Total Chi-Square	200	200	0	100	3.542	3.542
Is Education helpful for social reforms?						
SC/Yes	85	82.5	2.5	6.25	0.0757	
SC/No	15	17.5	-2.5	6.25	0.3571	
ST/Yes	80	82.5	-2.5	6.25	0.0757	
ST/No	20	17.5	2.5	6.25	0.3571	
Total Chi-Square	200	200	0	25	0.8656	0.865
Is Education breaks castism?						
SC/Yes	85	82.5	2.5	6.25	0.0757	
SC/No	15	17.5	-2.5	6.25	0.357	
ST/Yes	80	82.5	-2.5	6.25	0.0757	
ST/No	20	17.5	2.5	6.25	0.357	
Total Chi-Square	200	200	0	25	0.8654	0.865
Total Chi-Square is =				10.132		

Level of significance =  $\alpha 0.05$  Degree of freedom = (number of rows-1)\*(number of columns-1) =  $7*1 = 7$  Therefore  $\chi^2_{tab} = \chi^2_{7, 0.05} = 14.067$   
 Therefore  $10.132 < 14.067$  D.C. -- Accept  $H_0$  if  $\chi^2_{cal} < \chi^2_{tab}$  therefore we accept the  $H_0$  "Business education is helpful to improve the deprived section of the society in India"

Following questions asked to the SC/ST students to find out that the Business Education is helping them to come up and improve themselves in the society. Which financial and social benefits do you availed in the business educational field? Following chart shows that these categories are getting benefits of Government mostly in admission i.e. 85% then in freeship (40%), then Scholarship (20%) and lowest facility they are getting in educational loan. These people are also getting other facilities like Book Bank scheme etc. In addition, they are getting social benefits like improving image i.e. 75% of students, for standard of living 55% and Mix with other casts 30% of students have given their acceptance or in smaller way high post in the services.





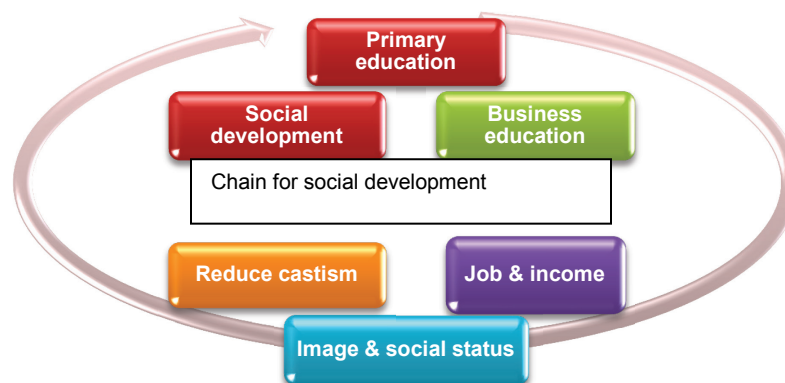
What expenses do you need for the higher studies? Following chart is showing the Expenses/fees and scholarship amount differences of SC/ST students for business education:

Table 3

Faculty	Expenses + Fees (Rs.)	Scholarship Amt.(Rs.)		(total- Average fees) <sup>2</sup>	
		Hosteller	Day Scholar	hosteller	Day scholar
BA/B Com/B Sc	30000+420	5700-420	3000-420	9486400	577600
MA/M Com/M Sc	30000+610	8200- 610	5300-610	336400	2371600
Engineering	30000+5000	12000-5000	5500-5000	10368400	3027600
Medical	36000+5000	12000-5000	5500-5000	7728400	18147600
MBA	30000+5000	12000-5000	5500-5000	10368400	3027600
<b>Average Fee</b>		<b>21220</b>	<b>26240</b>	<b>Deviation: 2767.237</b>	<b>Deviation: 1042.152</b>

It can concluded from the Table 3 that, on an average a hosteller has to pay 21220±2767 Rs and a Day scholar has to pay 26240±1042 Rs as annual expenses. This table shows that there is lot of difference between expenses and scholarship amount; especially for professional courses, scholarship amount is very low. Students have given information about Fees that want to fill besides tuition and exam fee and Expenses (It includes lodgings, boarding and books expenses approximately). For instance MBBS education, student required in all Rs. 36000 which included Rs. 2500 X 12 = 30000 for meal, Rs. 2000 for hostel and Rs. 4000 for books expenses but excluding other expenses. Therefore, it proves that the amount of scholarship is not enough for the expenses, which is just Rs. 20000 including Rs. 12000+ Rs. 8000 maintenance allowances. This amount is very less than the average expenses as above mentioned. Cent percent students said that Government could not cope-up with the expenses and scholarship in the business education. It creates effect on their education, which they cannot take according to their wish and lost image in the society.

How Education is responsible for social development? All 80 to 90% deprived class students have given same answer that business education is providing sort of image in the society but at the same time they agreed that elementary education is the base of literacy and push them for business education. This can create a chain for social development.





## CONCLUSION AND SUGGESTI

The above study shows blotchy picture of this research that business education obliging to social reforms and development of deprived class somehow. Government is trying for social reforms through education but unfortunately in rural areas, they do not get success but in urban areas, somehow they are managing the task on “Tips and Toes.” Here the hypothesis tested that Business Education is helpful for social reforms through Management of Government some extent, if Government followed few **suggestions** it will help to everyone more effective way.

- *Increase amount of Scholarship*
- *Keep watch on primary schools of rural areas*
- *Promote Business education at rural areas*
- *Reduce the fees of Business education for these people*
- *Provide easy educational loan on low interest rate.*
- *Give information on importance of education to the parents*
- *Generate employment opportunity for them at rural level.*

## LIMITATIONS

In this paper there is limitation of collection of data that collected from urban areas students not from the rural areas students and both places circumstances are different therefore likelihood that the conclusion will be different.

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Mrs. Kanchan S. Fulmali is Associate Professor in M. L. Dahanukar College of commerce, Mumbai University, Mumbai, State- Maharashtra, India from last 19 years. I am Member of WGC of NCERT, MHRD, India. Presenting and published many papers in International and National conferences. For two papers, I got best paper award. I am Pursuing PhD on the same topic from Mumbai University that is near to completion. Prof. Kanchan Shridhar Fulmali, M. L. Dahanukar College of Commerce, Mumbai University, Mumbai – 57 State-Maharashtra; India, E-mail – [kfulmali@gmail.com](mailto:kfulmali@gmail.com), Contact No. +919322245598

## ELLIPSIS

SC: Scheduled Casts, ST: Scheduled Tribes, SCP: Special Component Plan, SCA: Special Central Assistance, TSP: Tribal Sub-Plan \***Manu**: **Manu** is a title accorded to the progenitor of humanity and the very first king to rule this earth, who saved humanity from the universal flood. ^**Vedas**: The **Vedas** are a large body of texts originating in ancient India. Composed in Vedic Sanskrit, the texts constitute the oldest layer of Sanskrit literature and the oldest scriptures of Hinduism. #**Varna**: It refers to the categorization of the Hindu society by four castes. The four varnas, or chatur varna, are mentioned in ancient texts in the following (stratified) order a) The Brahmins: Vedic priests. b) The Kshatriyas: they were kings, governors and soldiers. c) The Vaishyas: they were the cattle herders, agriculturists and merchants. d) The Shudras: they were labourers, artisans and service providers. The first three varna are considered *Arya*, and thus allowed to participate in Vedic rituals from which the non-Arya Shudra Varna is excluded. These Shudras were "Untouchables" such as the Dalit and the Chandal separate and shunned by society. **Dalits**: A Dalit formerly known as untouchable or achuta — is a person outside of the four Varnas, and considered below of all. Dalit Panthers defined this word in their 1972 manifesto as: "A member of Scheduled Castes and Tribes, neo-Buddhist, the working-people, the land-less and poor peasants, women, and all those who are being exploited politically, economically, and in the name of religion." **SC: Scheduled Castes**: 'Scheduled Castes' are defined in Article 366(24) of the Indian Constitution, as - "such castes, races or tribes or parts of or groups within such castes, races or tribes as are deemed under article 341 to be Scheduled Castes for the purpose of the Constitution." **ST: Scheduled Tribe**: The term has not defined in the Constitution of India. The form 'Scheduled Tribe' inserted in the constitution vide Article 342(i), which empowered the President of India to specify the tribes of tribal communities by public notification. According to Article 366 clause 25 and Article 342(i) lays down that 'The president may by public notification, specify the tribes or tribal communities or part of or groups within the tribes or tribal communities or parts which shall, for the purposes of this constitution, be deemed to be Scheduled Tribe. (M.M. Verma: 1996:7)



# EXPORTS AND ECONOMIC GROWTH: SOME EMPIRICAL EVIDENCE FROM THE U.S. METROPOLITAN AREAS

E. M. Ekanayake, Bethune-Cookman University

Mihalis Halkides, Bethune-Cookman University

Graham Bowcher, Bethune-Cookman University

## ABSTRACT

This paper investigates the causality between the real exports and real GDP in the U.S. metropolitan areas. The study is based on a panel data set covering the period 2005-2011 and 360 metropolitan areas. This paper uses annual data on real exports, real GDP, and employment and employs panel cointegration and error-correction models to analyze the causal relationship between export growth and economic growth. In order to identify any regional differences in this relationship, the study also carries out analyses for each of the eight U.S. regions. The empirical results show that there is some evidence of causality running from export growth to economic growth in the U.S. metropolitan areas. However, there is no strong evidence for short-run causality running from export growth to economic growth.

JEL: F14, O40

**KEYWORDS:** Exports, economic growth, panel cointegration, metropolitan areas

## INTRODUCTION

The relationship between export growth and economic growth in developing countries is a question that continues to be of considerable theoretical and empirical interest. Cross-country trade flows, and interpreting the importance of these activities towards economic growth lie at the heart of the debate on economic development policy since the early literature on import-substitution to the current literature on openness and economic growth. Recent literature has been mixed about the role of exports on economic growth. During the 1990s an immense empirical growth literature has developed, which regresses growth in real per capita GDP on its initial level and a wide variety of control variables of interest. Within this literature many papers have included various measures of trade or trade policy among these control variables. The export-led growth hypothesis states that exports are the main determinants of overall growth.

The objective of this paper is to investigate the causality between the real exports and real GDP in the U.S. metropolitan areas using panel cointegration and error-correction models. These techniques, as successfully applied in studies by Serletis (1992), Bahmani-Oskooee and Alse (1993), Dutt and Ghosh (1996), Rahman and Mustafa (1998), Islam (1998), Cuadros, Orts and Alguacil (2001), and Trevino, Daniels, Arbelaez & Upadhyaya, (2002), demonstrate their econometric robustness and their ability to root out spurious relationships.

So far, to our knowledge, there is no study undertaken to study the causal relationship between export growth and economic growth in the U.S. metropolitan areas. Given that this is the first study of this area, we expect that this paper will contribute to the expanding body of literature. The rest of the paper is organized as follows. Section 2 explains the methodology of the panel cointegration and error-correction models and a description of the data sources. Section 3 contains the empirical results and comparison of



our results with previous studies. Finally, Section 4 provides a discussion about the implication of the results and some conclusions.

## METHODOLOGY

### Model Specification

This section discusses the model specifications to examine the relationship between tourism development and economic growth. The model is derived, in conventional manner, from a production function in which tourism receipts is introduced as an input in addition to labor and domestic capital.

In the usual notation the production function can be written as follows:

$$Y = f(L, X) \quad (1)$$

where Y is the real gross domestic product (GDP) in constant 2005 dollars, L is the labor force in millions, and X is the real exports in constant 2005 dollars. Though the traditional production function includes stock of capital as an independent variable, it was dropped from the model since there is no information available on stock of capital at the metropolitan area level in the U.S.

The data is compiled within a panel data framework in light of the relatively short time span of the data. Assuming (1) to be linear in logs, the estimated model can be written as:

$$\ln Y_{it} = \alpha_i + \delta_i t + \beta_{1i} \ln L_{it} + \beta_{2i} \ln X_{it} + \varepsilon_{it} \quad (2)$$

where  $i = 1, 2, 3, \dots, N$  for each metropolitan area in the panel and  $t = 1, 2, 3, \dots, T$  refers to the time period. Our panel data set includes 365 metropolitan areas and covers 15 years from 2005 to 2011. According to economic theory, the expected sign of the coefficient  $\beta_1$  is positive. If exports is expected to contribute to economic growth, the expected sign of  $\beta_2$  is positive. The parameters  $\alpha_i$  and  $\delta_i$  allow for country-specific fixed effects and deterministic trends, respectively while  $\varepsilon_{it}$  denote the estimated residuals which represent deviations from the long-run relationship.

### Panel Unit Root Tests

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



more important because it is appropriate for a heterogeneous regressive root under an alternative hypothesis. The basic equation for the panel unit root tests for IPS is as follows:

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

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

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

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

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

#### Panel cointegration tests

We investigate the existence of cointegrating relationship using the standard panel tests for no cointegration proposed by Pedroni (1999, 2004). These tests allow for heterogeneity in the intercepts and slopes of the cointegrating equation. Pedroni's tests provide seven test statistics: Within dimension (panel tests): (1) Panel  $\nu$ -statistic; (2) Panel Phillips–Perron type  $\rho$ -statistics; (3) Panel Phillips–Perron type  $t$ -statistic; and (4) Panel augmented Dickey–Fuller (ADF) type  $t$ -statistic. Between dimension (group tests): (5) Group Phillips–Perron type  $\rho$ -statistics; (6) Group Phillips–Perron type  $t$ -statistic; and (7) Group ADF type  $t$ -statistic. These statistics are based on averages of the individual autoregressive coefficients associated with the unit root tests of the residuals for each country in the panel. All seven tests are distributed asymptotically as standard normal. Of the seven test statistics, except for the panel  $\nu$ -statistic, the other six Pedroni test statistics are left-tailed tests. In order to find evidence for long-run relationship between the variables, the null hypothesis of no cointegration for these tests should be rejected. If the null hypothesis cannot be rejected, there is no long-run relationship between the variables.

#### DATA SOURCES AND VARIABLES

The data is compiled within a panel data framework in light of the relatively short time span of the data. The multivariate framework includes the metropolitan area real GDP in constant 2005 U.S. dollars, the metropolitan area real exports in constant 2005 U.S. dollars, and the metropolitan area labor force in millions. Annual data on the U.S. metropolitan area real GDP from 2005 to 2011 were obtained from the U.S. Department of Commerce, *Bureau of Economic Analysis*. Annual data on the U.S. metropolitan area



exports from 2005 to 2011 were obtained from the U.S. Department of Commerce, *International Trade Administration*. Annual data on the U.S. metropolitan area employment from 2005 to 2011 were obtained from the U.S. Department of Labor, *Bureau of Labor Statistics*.

## SUMMARY AND CONCLUSIONS

The empirical results show that there is some evidence of causality running from export growth to economic growth in the U.S. metropolitan areas. However, there is no strong evidence for short-run causality running from export growth to economic growth.

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# APPLICATION OF FUZZY LOGIC IN THE AGGREGATION OF MUNICIPALITIES TOWARDS THE CREATION OF FAVORABLE SYNERGIES

Victor G. Alfaro García, University of Barcelona

Ana María Gil Lafuente, University of Barcelona

Gerardo Gabriel Alfaro Calderón, Universidad Michoacana de San Nicolás de Hidalgo

## ABSTRACT

*Through the last years, there has been an increasing interest for accelerating the economical, social and environmental development of cities through associations, organization and creation of synergies. Our investigation pretends to apply administration models for the analysis and treatment of variables, combinatory processes and affinity models, which could find the most similar municipalities of one region. The results obtained by this study pretend to support projects in order to increase the regional development of the Latin-American State of Michoacán, México. Through the model, process and results we look forward to offer a strategic proposal for associations between similar municipalities, by doing this action, we try to fill the gap that is found in the field of analysing the present frames of associations, which are mainly driven by empirical decisions. In order to achieve this task we will use tools for the treatment of fuzzy sets theory, evaluating related elements and finding similarities between municipalities under the Pichat algorithm.*

**JEL:** A12, C38, O10

**KEYWORDS:** fuzzy logic, Pichat algorithm, creative process, regional development, creative cities.

## INTRODUCTION

The investigation about the regional development of the State of Michoacán de Ocampo grows from the profound changes that the emergent economies have suffered in present years. It is in this complex reality, where different factors such as globalisation, open markets, creative economies, and innovation play different roles in the development of cities and regions; therefore the adoption of decisions under uncertainty has gained special relevance. These kinds of studies and research have been increasing since the last century, and have proven efficacy while dealing with complex phenomena. In relation to the theory of decision under uncertainty, the investigation initializes with the theory of Fuzzy Sets (Zadeh, 1965), with the appearance of the article “Fuzzy sets. Information and Control”, made by the professor Lofti Zadeh, instructor at the University of Berkeley. The theory of Fuzzy Sets has been applied in the field of the formal sciences, but in the past 43 years, researchers from all around the world have been publishing many research studies with applications in diverse fields of knowledge. The intention of this work is to classify and group, with a certain level of significance, different municipalities of the State of Michoacán de Ocampo, which could by the association, organization and creation of synergies, increase their competitiveness as a whole. The method to classify and group these municipalities will have as a basis the known Pichat Algorithm (Pichat, 1970), and the theory of fuzzy sets. These approximations allow us to create a generalized model adapted to the conditions of expectancy and instability.

## LITERATURE REVIEW

The origins of this study rely on the importance and relevance that emerging economies thus, emergent cities are exhibiting. Moreover the positive impact which studies in Regions and Mega Regions present, in which finding the connections, relations, and similarities that exist between some cities could generate



synergies and raise the level of competitiveness of the cities. These efforts in organization and synergy should exert benefits in the economic, social and environmental realm by producing greater effects than the sum of the individual efforts of the cities.

In the publication “The Creative Cities” Florida (2008) the concept of region and mega – region is described as a “new natural economical unit: it is not an artifact of political frontiers, such as the concept of State – Nation or their provinces, but the product of the concentration of innovation centers, production and consumer markets.” He also explains the technical considerations of the mega – region, which has to be an area of contiguous light with more than one city or important metropolitan region and produce more than 100,000 million of dollars in terms of LRP (Light Regional Production). In the article “Cities and Competitiveness” (Begg, 1999) the concept of *competitiveness* and its relationship with the city is analyzed. As the author describes, there are different definitions related to the concept, but what is a fact is that “the capacity of a city to compete is made by the connections between attributes of localization, strengths and weaknesses of the enterprises that reside in it”. This idea leads us to understand the link that unifies the competitiveness of a city and starts the discussion of knowing and finding the differentials that generate the diverse capacity of growth, which has been shown, varies among cities. In this investigation we maintain an approach to these theories, which will lead us to obtain the variables that will be used to formulate the model and sustain our results; we now proceed to present the studied region.

### Studied Region

32 States integrate the United Mexican States, 31 of them are free and sovereign entities, which have the right of having an own constitution and legislative powers. The last State is the federal District territory under the share dominance of the Mexican Federation and the local government entities. The State of Michoacán de Ocampo occupies the 3.0% of the National territory with a surface of 58,599 km<sup>2</sup>, it has a total population of 4,351,037 habitants from which 2,248,928 are women, and 2,102,109 are men. The State presents a distribution of 69% of urban locations and 31% of rural locations. In terms of schooling it is observed that from every 100 people: 10.7 do not have access to education, 61.8 have the primary education, 0.4 have a technical or commercial primary school, 4.8 have finalized the high school, 11.8 have concluded university, 0.5 is not specified. In the State 92% of the population is considered catholic, less than 3% of the population speaks a native language. In 2010 there were 1,066,061 private homes, from which: 87.7%, have access to potable water, 88.6%, have access to drainage 98.0% counts with electricity. The main economic indicators present that the State provides 2.5 % to the GDP being the activity of commerce the most relevant one, the primary sector provides 11.27% of the State GDP, the secondary activities provide the 19.97% to the State GDP and the third sector of economic activities provide 68.76% to the State GDP.

### Municipalities

In this study we will take 12 of the whole 113 municipalities that the studied region concentrate, we chose these municipalities due to the level of economical importance and the amount of people that reside in them. Almost 50% of the total population of the State lives in these 12 municipalities; therefore the importance of these localities and the interest in focus our attention on them. It is important to mention that this study can be expanded and could in further research add more cities to advance in the knowledge of synergies that could be applied in the whole region. The municipalities chosen to be analyzed in our methodology are: Morelia, Uruapan, Zamora, Lázaro Cárdenas, Zitácuaro, Apatzingán, Hidalgo, La Piedad, Pátzcuaro, Maravatío, Tarímbaro and Zacapu. Each of the municipalities chosen reveals different attributes, culture, population, economical drivers, education levels, etc. Those attributes are precisely what we need to analyze in order to obtain the most affine cities, and the possible connections that could raise the competitiveness of them.



## METHODOLOGY

Due to the complexity of the nature that we are trying to analyze, the use of the fuzzy sets theory and the theory of affinities are approaches that in general terms will lead our investigation. The methodology that will be employed in order to obtain the affinity between the municipalities chosen will be:

### Acquisition of Variables

In general terms is the proposition of variables that are relevant to each municipality; these variables concentrate economical, social, cultural, political and environmental data which gives a general overview of the city and its main drivers. The variables chosen are presented in section 3 of this study.

### Measurement of the Municipalities Regarding the Variables Found

Each municipality due to its inherent characteristics will be evaluated through a linguistic tag between 0 and 1 in which:

- 1,0: Excellent performance
- 0,9: Great performance
- 0,8: Really good performance
- 0,7: Good performance
- 0,6: Rather a better than a poor performance
- 0,5: Nor a good or poor performance
- 0,4: Rather a poor than a good performance
- 0,3: Poor performance
- 0,2: Really poor performance
- 0,1: Worst performance
- 0,0: Disastrous performance

### Finding distances between municipalities

In this analysis we will use a whether known concept: Hamming's relative distance. In order to obtain Hamming's relative distance between two sets of fuzzy sets, the general procedure is to subtract the existent levels in each criterion, add those differences in absolute values and divide the sum by the number of criteria chosen, so the final result would be numbers between 0 and 1.

$$\delta(\tilde{A}, \tilde{B}) = \sum_{i=1}^n |\mu_{\tilde{A}(x_i)} - \mu_{\tilde{B}(x_i)}| \quad (1)$$

donde  $x_i \in X, \forall i = 1, \dots, n$  y  $0 \leq d(\tilde{A}, \tilde{B}) \leq n$

*Matrix of Distances:* With the results obtained by the Hamming's relative distance, we now proceed to create a matrix in which the symmetrical and anti-reflexive relationship between the elements is stated.

*Matrix of similarities:* In this step we create another matrix known as the similarity relationship, in which we just state the complementarity to the unit of the matrix of differences.

*Maximum similarity associations: Pichat Algorythm:* In order to get the maximum similarity associations we will use the Pichat Algorythm (Pichat, 1970). The main products of the Pichat Algorythm are sub-matrixes, which allow us to identify the main groups of entities that reveal the greater similarities. These are the main steps to follow:



- a) The starting point comes from the existence or creation of a Boolean relation of similarity.
- b) From that relation (matrix) we consider only the part above the main diagonal.
- c) From the matrix we only take into account the zeros in each line, multiplying the elements from those columns in which zeros are presented. Then we proceed to make a Boolean addition of the element from the line with the last product.
- d) The additions have to follow the next rules: the process excludes the lines without zeros. During the process of addition, whether in the sum appears an element in two terms and one of those is isolated, the addition is substituted by the element. Therefore:

$$a + abc = a(\text{because } a + abc = a(1 + bc) = a \cdot 1 = a) \quad (2)$$

- e) Finally we get an addition of elements. For each one it is necessary to obtain the complementary element in relation to the reference of elements. Each of those complementary elements is the maximum sub-matrixes of similarity.

*Aggregation and Results:* The final step in our methodology is the process of making groups out of the similar municipalities and obtaining results, these results have to be explained.

## RESULTS AND DISCUSSION

*Introduced Variables:* The variables that were chosen, try to reflect the reality in different aspects of each municipality. As we stated before, every variable was evaluated from 0 to 1, and it is necessary to mention that the evaluation was supported by data collected from the National Database of Statistics and Regional Plans of development from the municipalities. These variables are not exhaustive and they have been treated with the same level of importance, we are presently working on further investigation, in which the nature of the variables and the importance of them affect, and apply certain weights in the model. The variables chosen are the next ones:

*Integration of the Population:* The level in which the population of the city is merged. Whether the integration is higher, the better evaluation gets. This index comprehends elements like: Native population, Level of immigrants, Number of religions professed, and Digital centers of integration.

*Infrastructures of the city:* The level in which the infrastructure of the city provides support to the communities. This index comprehends elements like: Number of schools, hospitals, health centers, sport units, airports, highways, post offices, railroads, ports, toll free roads, and telecommunication centers.

*Public Services:* The level in which the municipalities offer public services, the major coverage of the services, the higher index level it gets. This index comprehends elements like: percentage of coverage of electricity, water and drainage.

*Tourism:* The level in which the city attracts and provides services for tourists. This index comprehends elements like: Touristic centers, tourists attracted, crafts, and local festivities.

*Recreation:* the level in which the city provides special zones for the people to make sports, recreational activities and creative zones. This index comprehends elements like: Number of stadiums, sport clubs, cultural houses, museums, parks.



*Political alternation: the level in which the Political party is changed from period to period in the last 5 periods. The major changes give a higher index.*

*Education. The level in which the city enhances education policies. This index comprehends elements like: percentage of the population with a bachelors degree, percentage of the population with a postgraduate degree, level of literacy, number of teachers and amount of schools and universities in the location.*

*Active population: The level in which the population is inserted in economical activities, as a percentage of the whole working force of the location.*

*Minimum wage: Percentage of the population that aspires for more than 2 minimum wages per day of labor.*

*Marginality: Level in which the community is catalogued as a marginal zone or not.*

*Economy of the zone: Level in which the economical drivers of the city relies on the first, second or third economic units.*

*Technology: Level in which the community utilizes and develops technology. This index comprehends elements like: Number of high technology industries, number of patents registered.*

*Human development index: The level in which the UNCTAD catalogues the HDI for each municipality.*

*Security: The level in which the security is perceived in the locality. This index comprehends elements like: number of offenses presented in the municipality, rate of people with a condemnatory sentence.*

### Evaluation Matrix

We present the evaluation matrix, in which we assigned levels between 0 and 1 to the different municipalities and for the different variables that we stated before.

Table 1: Evaluation Matrix

	Integrati on	Infrastructure	Public Services	Tourism	Recreation	Political Alternance	Education	Active Population
Morelia	0.8	0.9	0.8	1	1	0.8	0.9	1
Uruapan	0.8	0.7	0.6	0.8	0.4	0.3	0.8	0.8
Zamora	0.4	0.4	0.7	0.4	0.1	0.3	0.5	0.8
Lázaro Cárdenas	0.7	0.6	0.4	0.5	0.3	0.3	0.6	0.8
Zitácuaro	0.8	0.4	0.2	0.2	0.1	1	0.6	0.3
Apatzingán	0.4	0.3	0.8	0.3	0.3	0.3	0.2	0.8
Hidalgo	0.4	0.3	0.3	0.4	0.1	0.3	0.3	0.3
La Piedad	0.3	0.3	0.9	0.4	0.1	0.1	0.4	0.8
Pátzcuaro	0.4	0.3	0.3	0.8	0.1	0.3	0.4	0.3
Maravatio	0.3	0.3	0.2	0.3	0.1	0.3	0.2	0.1
Tarimbaro	0.1	0.3	0.8	0.1	0.1	1	0.2	0.3
Zacapu	0.4	0.3	0.8	0.4	0.1	1	0.3	0.3

	Minimum Wage	Marginality	Primary Sector	Secondary Sector	Third Sector	Technology	HDI	Security
Morelia	0.8	1	0.1	0.3	1	0.8	1	0.6
Uruapan	0.8	1	0.3	0.3	0.8	0.3	0.7	0.7
Zamora	0.8	0.8	0.8	0.3	0.8	0.1	0.7	0.7
Lázaro Cárdenas	1	0.8	0.3	0.8	0.8	0.9	0.8	0.8
Zitácuaro	0.3	0.1	0.8	0.3	0.3	0.8	0.3	0.8
Apatzingán	0.8	0.3	0.8	0.1	0.8	0.1	0.3	0.7
Hidalgo	0.3	0.1	0.3	1	0.3	0.1	0.3	0.6
La Piedad	0.8	0.8	0.3	0.8	0.8	0.8	0.8	0.6
Pátzcuaro	0.3	0.3	0.3	0.8	0.8	0.3	0.3	0.6
Maravatio	0	0.1	1	0.3	0.3	0.3	0.2	0.8
Tarimbaro	0.3	0.1	0.8	0.3	0.1	0.1	0.3	0.7
Zacapu	0.8	0.8	0.3	0.8	0.8	0.8	0.8	0.7

Source: National Institute of Statistics and Geography (2012), Enciclopedia de los Municipios de México (2011).



Distance matrix

Table 2: Distance Matrix

	Moreli a	Uruapa n	Zamor a	L. C.	Zitácu aro	Apatzi ngán	Hidalg o	La Piedad	Pátzcu aro	Marav atío	Tarim baro	Zacap u
Moreli a	0.00	0.21	0.36	0.30	0.48	0.44	0.58	0.34	0.48	0.64	0.58	0.34
Uruapa n	0.21	0.00	0.17	0.17	0.40	0.26	0.38	0.24	0.28	0.43	0.46	0.29
Zamora	0.36	0.17	0.00	0.21	0.33	0.12	0.29	0.16	0.26	0.30	0.29	0.21
L.C	0.30	0.17	0.21	0.00	0.36	0.31	0.34	0.15	0.28	0.44	0.50	0.20
Zitácu a	0.48	0.40	0.33	0.36	0.00	0.33	0.24	0.41	0.28	0.19	0.18	0.31
Apatz. Hidalg o	0.44	0.26	0.12	0.31	0.33	0.00	0.26	0.24	0.24	0.24	0.22	0.28
L.Pieda d	0.58	0.38	0.29	0.34	0.24	0.26	0.00	0.29	0.10	0.18	0.21	0.28
Pátz.	0.34	0.24	0.16	0.15	0.41	0.24	0.29	0.00	0.24	0.40	0.40	0.11
Marav.	0.48	0.28	0.26	0.28	0.28	0.24	0.10	0.24	0.00	0.23	0.29	0.24
Tarim.	0.64	0.43	0.39	0.44	0.19	0.24	0.18	0.40	0.23	0.00	0.19	0.39
Zacapu	0.58	0.46	0.29	0.50	0.18	0.22	0.21	0.40	0.29	0.19	0.00	0.30
	0.34	0.29	0.21	0.20	0.31	0.28	0.28	0.11	0.24	0.39	0.30	0.00

Source: Self-created based on previous information.

Similarity matrix

Table 3: Similarity Matrix

	Moreli a	Uruapa n	Zamor a	L. C.	Zitácu aro	Apatzi ngán	Hidalg o	La Piedad	Pátzcu aro	Marav atío	Tarim baro	Zacap u
Moreli a	1.00	0.79	0.64	0.70	0.52	0.56	0.43	0.66	0.53	0.36	0.43	0.66
Uruapa n	0.79	1.00	0.83	0.83	0.60	0.74	0.62	0.76	0.72	0.57	0.54	0.71
Zamora	0.64	0.83	1.00	0.79	0.67	0.88	0.71	0.84	0.74	0.70	0.71	0.79
L.C	0.70	0.83	0.79	1.00	0.64	0.69	0.66	0.85	0.73	0.56	0.50	0.80
Zitácu a	0.52	0.60	0.67	0.64	1.00	0.68	0.76	0.59	0.72	0.81	0.82	0.69
Apatz. Hidalg o	0.56	0.74	0.88	0.69	0.68	1.00	0.74	0.76	0.76	0.76	0.78	0.72
L.Pieda d	0.43	0.62	0.71	0.66	0.76	0.74	1.00	0.71	0.90	0.83	0.79	0.73
Pátz.	0.66	0.76	0.84	0.85	0.59	0.76	0.71	1.00	0.76	0.60	0.60	0.89
Marav.	0.53	0.72	0.74	0.73	0.72	0.76	0.90	0.76	1.00	0.78	0.71	0.76
Tarim.	0.36	0.57	0.61	0.56	0.81	0.76	0.83	0.60	0.78	1.00	0.81	0.61
Zacapu	0.43	0.54	0.71	0.50	0.82	0.78	0.79	0.60	0.71	0.81	1.00	0.70
	0.66	0.71	0.79	0.80	0.69	0.72	0.73	0.89	0.76	0.61	0.70	1.00

Source: Self-created based on previous information.

Maximum Similarity Associations: Pichat's Algorithm

Continuing with our results, we now proceed to generate the Algorithm using a significance level of  $\alpha = 0.70$ , this means we will take as part of the procedure only those elements in the similarity matrix which exceed the 0.70 level. We then obtain the next binary matrix:



Table 4: Maximum similarity associations

	a	b	c	d	e	f	g	h	i	j	k	l
a	1	1	0	0	0	0	0	0	0	0	0	0
b		1	1	1	0	1	0	1	1	0	0	1
c			1	1	0	1	1	1	1	0	1	1
d				1	0	0	0	1	1	0	0	1
e					1	0	1	0	1	1	1	0
f						1	1	1	1	1	1	1
g							1	1	1	1	1	1
h								1	1	0	0	1
i									1	1	1	1
j										1	1	0
k											1	0
l												1

Source: Self-created based on previous information.

We proceed to develop the algorithm and the next equation as we stated in the methodology.

$$S = (a + cdefghij) \cdot (b + fghij) \cdot (c + eghij) \cdot (d + hij) \cdot (e + fghij) \cdot (g + hj) \quad (3)$$

We obtain the next aggrupation:

$$S' = fhij + fgij + dfgh + cdf + bde + bcd + ab \quad (4)$$

As a way to ascertain the results obtained before, we now present the sub –matrixes of each association, in which is easy to observe that all the elements inside are above the level of significance of  $\alpha = 0.70$ .

Table 5: Pichat's Algorithm Results

f g i			
f	1.00	0.74	0.76
g		1.00	0.90
i			1.00
a		b	
b	1.00	0.79	
b		1.00	
e g i			
e	1.00	0.76	0.72
g		1.00	0.90
i			1.00

c f g h i					
c	1.00	0.88	0.71	0.84	0.74
f		1.00	0.74	0.76	0.76
g			1.00	0.71	0.90
h				1.00	0.76
i					1.00
b c f h i					
b	1.00	0.83	0.74	0.76	0.72
c		1.00	0.88	0.84	0.74
f			1.00	0.76	0.76
h				1.00	0.76
i					1.00
b c d h i					
b	1.00	0.83	0.83	0.76	0.72
c		1.00	0.79	0.84	0.74
d			1.00	0.85	0.73
h				1.00	0.76
i					1.00

c f g i k					
c	1.00	0.88	0.71	0.74	0.71
f		1.00	0.74	0.76	0.78
g			1.00	0.90	0.79
i				1.00	0.71
k					1.00
f g i j k					
f	1.00	0.74	0.76	0.76	0.78
g		1.00	0.90	0.83	0.79
i			1.00	0.78	0.71
j				1.00	0.81
k					1.00
e g i j k					
e	1.00	0.76	0.72	0.81	0.82
g		1.00	0.90	0.83	0.79
i			1.00	0.78	0.71
j				1.00	0.81
k					1.00

Source: Self-created based on previous information.



### Aggregation and results

Consequently to the results of the Pichat algorithm, the most similar municipalities in the State of Michoacán, México are aggregated as follows:

- 1) (f, g, i): Apatzingán, Hidalgo, Pátzcuaro.
- 2) (a, b): Morelia, Uruapan.
- 3) (e, g, i): Zitácuaro, Hidalgo, Pátzcuaro.
- 4) (c, f, g, h, i): Zamora, Apatzingán, Hidalgo, La Piedad, Pátzcuaro.
- 5) (b, c, f, h, i): Uruapan, Zamora, Apatzingán La Piedad, Pátzcuaro.
- 6) (b, c, d, h, i): Uruapan, Zamora, Lázaro Cárdenas La Piedad, Pátzcuaro.
- 7) (c, f, g, i, k): Zamora, Apatzingán, Hidalgo, Maravatio, Tarímbaro.
- 8) (f, g, i, j, k): Apatzingán, Hidalgo, Pátzcuaro, Maravatio, Tarímbaro.
- 9) (e, g, i, j, k): Zitácuaro, Hidalgo, Pátzcuaro, Maravatio, Tarímbaro.

These municipalities have shown high affinity under the variables proposed. We can assure with a high level of statistical certainty that they share common aspects which could be used in order to create synergies between them, although further research is been developing in the creation of different scenarios in which their affinities could be linked and aid the growth of economical, social and environmental sectors, therefore this research pretends to be leverage for further analyses.

### **CONCLUDING COMMENTS**

Through the process and methodology stated in this study, we have obtained the most similar municipalities that share common factors, by associating, organizing and creating synergies between these municipalities the State of Michoacán de Ocampo, could increase the probability of success in major plans that associate different relative elements. By knowing the most affine municipalities, the State should be able to target specific resources to promote positive social and economical development to the region. This analysis contributes to the improvement of emergent city's economies and could be replicated in similar regions to associate different municipalities and increase the benefits of programs, plans and projects of the State.

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# ACCOUNTABILITY IN DISASTERS -ISSUES RAISED

Keith Akiva Lehrer, FCA, CPA York University Toronto, Canada

## ABSTRACT

### INTRODUCTION

The concept of accountability is no longer the sole property of the accounting profession, if indeed it ever truly was. We can no longer glibly talk of a triple bottom line, and leave the analysis at that point. (Karakowski, 2011) In the past couple of decades the word has been neologized, so that financial accountability has in some contexts taken second (or third, or nth) place in any prioritization of to whom social/political/economic actors should be held accountable, and for what? This paper traces some aspects of that process of widening the mainstream accountability base (it has always held a revered place in the context of morality, ethics and philosophy). What if anything has spurred the greater concern about accountability? How if at all has this affected attitudes towards disasters; and, a different but connected question, their management?

*Some of the issues raised:* Corruption -At what points? the mitigation, aftermath and post-disaster development phases all provide different actors with different levels of opportunity to line their own pockets. . By different levels we can potentially include: petty government officials; private sector distribution agencies; major government agencies. The degree of transparency among benefactors may vary widely, as seen by the analysis of general business corruption conducted by for example the NGO Transparency International (see report: 2012). To whom the different levels are accountable, and by what means, is not so easily clarified, as pointing the finger at vanished inventories and cash balances. The discomfiture and growing demoralization of such naively altruistic projects as BandAid gives sad testimony to the phenomenon of 'donation fatigue', where both individuals and governments grow wary and weary of giving, with little adequate reassurance that the recipients 1/ will be those in most need and 2/ will be able to make use of the donation in a meaningful way; these questions are issues of accountability separate from that of blatant corruption and theft.

Globalized communication technology –the growing ease of exposure should make it easier for actors to be made accountable. In some ways this may be true. A success story was the exposure given to the recent mining near-disaster in Chile, where much of the world was riveted on the televised drama of getting the miners out. Without that intense magnification, the resources would not have been transported and concentrated in time for rescue. Compare the previous rosy scenario, with the plight of the Syrian nation during the last 2 years. “The UN reckons that 70,000 Syrians, mostly civilians, have died. The true figure is probably far higher...More than 4m Syrians now lack fuel, electricity, a telephone line and food.” (The Economist, 23/2/13, p.26). To quote Vladimir Putin, President of Russia “What is going on is a massacre, this is a disaster...It has to be stopped” (Toronto Star, 6/4/13).

What Putin omitted to comment on was who was primarily accountable for the disaster? In terms of moral culpability, Putin has a lot to answer for. It is he who has steadfastly refused to support UN ceasefire efforts. It is his country which is making very healthy profits, supplying arms to the regime while wringing his hands about the disaster. His Macchiavellian approach to political disasters would put any ancient Italian prince to the test.(Macchiavelli, c. 1650) Accountability at the political level alluded to above must take note of shifting global power bases:-political (–U.S. down in its political clout; China up; India, Brazil, and Russia making up the rest of the BRIC ‘up and comings’); economic (role of supranational corporations: asset values and turnover cf those of the majority of nation states); institutional (regional groupings like the European Union, APEC and Mercosur; global institutions like



the International Monetary Fund, and the United Nations High Commission for Refugees). Analysis at this level needs to be done, but is outside the scope of this paper, in its comprehensiveness.

### Definition of Terms

What constitutes a disaster? Scale USAID suggests the scale of human loss of life is pivotal –at least for their Agency to consider becoming involved. 20 –has been used as a minimum, by members of that Agency. However, that does arguably beg the question, rather than definitively answering it! Surely, a coal mining disaster resulting in 21 fatalities must be considered differently than the following: 200 –as occurs often in travel-related ‘disasters’, and the “smaller” earthquakes? 250, 000 –the (probably underestimated) number of “mortalities” –that sanitized and depersonalized term- resulting from the recent Haiti ‘quake? 25 million –the numbers guesstimated killed by the policies followed in Stalin’s and Mao’s respective regimes in the USSR and the PRC?).

As might be implicit in the numbers chosen, a scale approaching logarithmic might be apposite in measuring disasters in these quantified but aseptic terms. On the face of it, it might seem reasonable to consider the scale of a disaster in terms of human lives lost; but simply because ‘mortalities’ are normally the most accurate statistical record, it can be misleading, and arguably immoral, to overlook the degree of human suffering caused by physical and (more recently acknowledged) emotional injury sustained as a result of disaster. World War 1 casualties would be a significant historical case in point, again measuring in the tens of millions (Roberts, 1995).

The intergenerational effect of a genocide may be far more powerful than that suggested by the statistical enumeration of the fatalities sustained at the time (vide the Armenian Massacres; the Holocaust; Biafra.) The theologian/philosopher/moralist might be forgiven for raising the personal issue that the suffering or demise of any individual human, or possibly by extension any living organ, is an unmitigable disaster, for the victim. Scale according to that line of reasoning would be the concern of statisticians and accountants, but not of people concerned with morality! Democratic modes of government have tended to militate against that personalistic line of reasoning –rightly or wrongly. How does scale relate to accountability? Again it would be facile to argue that there is no necessary relationship.

The quintessentially American phrase “the buck stops here” encapsulates the notion of ultimate personal responsibility at the apex of any organization, business, government or other. Equally and obversely, the argument can be proffered, that the greater the scale, the more dispersed the accountability; the question raises the thorny issues of organizational responsibility, and returns to Weber’s original attempts to comprehensively classify ‘authority’(translated loosely as ‘charismatic, traditional and legitimate’). It was central to the judgements in the Nuremberg Trials, after the Second World War. The same issues must be dealt with in The Hague contemporarily, at the so-called World Court.

Personal culpability? Organizational responsibility, hiding behind the legal fiction of the essentially amoral “Corporate being”, which has for long been absolved since it is not human, and therefore not subject to codes of human morality? That veil is being gradually torn apart, as an arguably evolving sense of accountability has been gaining ground in the developed world, at least –see the unparalleled fines and criminal charges levelled against BP, pursuant to the Deepwater Horizon oil spill in the Gulf.(Economist, 2012) Environmental NGOs such as Greenpeace and WWF might argue that the permanent loss of any living species –animal or vegetable, should constitute a disaster, and be treated as such –with the highest level of moral accountability. Is it more, or less, unconscionable to slaughter millions of humans (after all, one could argue somewhat cynically that there are too many humans already!); or to perpetrate the extermination of a complete living genus on this planet? In some ways then, attempting the measurement of accountability can be thought of as taking over the role of God. At a more mundane level, it may well be considered a politically thankless task! Hence the quagmire-like quality of ascertaining accountability.



### Witch-Hunting, Scapegoating and the Atavistic Role of Sacrifices

Both witch-hunting and scapegoating were used as convenient ‘rationales’ for disasters –time-honoured and often considered consigned to the margin space of history. A ‘sacrifice’ was often needed to appease the wrath of God/the Gods, not just in Greek and other mythologies; or in the sin and guilt offerings built into the temple rituals of the Bible’s Old Testament. (The etymology of sacrifice is significant in this context: we make the object sacrificed ‘holy’, thus justifying the act, however abhorrent it might otherwise appear!) The Divine hand in major disasters reaches back to apocryphal accounts of The Flood in many ancient societies, and is immortalized in Noah’s Flood, in Genesis, the very first book of the Bible. Many of the issues can be seen to have not changed that much since then. Did the sins of our forefathers (and mothers) bring the wrath of God upon them, as recounted? Are we in the 21<sup>st</sup> century bringing planetary degradation to the now infamous ‘tipping point’ (Gladwell, 2002) of planetary destruction, through global warming, or some other cacophony of environmental despoliations? God blames Man. Man blames God. As in the universe in general, the sphere often turns full circle, but with different labels. Does culpability equal blame equal responsibility equal accountability? Or should the definition of accountability be more carefully diagnosed and honed, to serve as a useful tool for social science?

### The Variety of the Species: Towards a Typology of Disasters

Natural –e.g. earthquakes, volcanoes, avalanches, tsunamis, floods, droughts, forest fires etc.  
 ‘Man-made’ accidental A/ Public Sector – e.g. infrastructure break-downs: train derailments; fires due to Utility mishaps etc. B/ Private Sector –e.g. poisoning by manufactured products; airplane crashes and shipwrecks etc. ‘Man-made’ deliberate A/ National – e.g. Civil War B/ International –e.g. conventional war between nations Each type would give a priori indication of primary accountability: the first -natural disasters, used to be rationalized as Acts of God, and in insurance contracts this phrase is still inserted, in order to exculpate the insurer from financial liability. The concept of natural disasters, and often even other categories as beyond the power of humanity to control, is aptly summarized by the Arab phrase ‘Insha’llah’ –it is the will of God. However, that thinking is less universally accepted as technology provides increasingly comprehensive and accurate means of predicting the time and extent of disasters – e.g. in meteorological research models of weather patterns can predict the trajectory and force of storms and hurricanes, to a degree of accuracy unforeseen as little as a century ago (a ‘spit in the ocean’, given the Universe’s estimated 13-odd billion years of existence!)

With extra knowledge come the decisions necessary around distribution of resources to avoid disasters, to mitigate their consequences, and to re-construct, to more highly resistant levels of infrastructure, in order to reduce the consequences of a subsequent disaster. All these decisions could conveniently be ignored, while God was the entity responsible. In current scientific thinking, humanity can no longer so easily hide behind that; instead, social actors will be held more or less accountable. The second type: ‘Man-made accidental’ might seem to evoke axiomatic responses to primary accountability –in the public sector domain, some level of government; and in the private sector, the organization primarily responsible. However, the devil of establishing more proximate accountability will lie in the detail of each disaster. It is unlikely in any individual case that just one party will be held entirely accountable –it will often be a matter of apportioning responsibility, according to many factors, among which the following four at least would be significant in both domains:

a/ Responsibility for creating guidelines in the event of accidents



b/ Responsibility for disseminating information about availability of guidelines

c/ Updating education procedures among echelons of potential rescue crews and potential accident victims

d/ Maintaining adequacy of rescue infrastructure

As is evident, different government and corporate structures will determine different levels of responsibility and hence affect locus of primary accountability –*ceteris paribus* a decentralization of authority at least at the operational level will be beneficial: the more proximate to the disaster location, the greater the expectation of first-hand first-moment knowledge of disaster outbreak and therefore potential for fast response; (in most disaster situations time and distance constraints are of the essence).

However, large-scale redistribution of resources such as those needed for remediating catastrophic disasters cannot be taken at the decentralized level, whether private or public sector. BP's Gulf disaster could be said to have been aggravated by the CEO's reluctance to assume responsibility and take centralized control immediately. Hurricane disasters in Cuba have been contained with minimal loss of life by the President himself assuming direct control of large-scale army rescue operations.

In each scenario, the assumption of responsibility, or lack thereof, was seen to affect the disaster outcome, or at least its mitigation. (Lehrer, 2012) Scale may enter the discussion from a different perspective than just the dimension of the disaster. It has been noted recently that many of the largest corporations operate on a scale larger than that of many nation states –thus an overarching responsibility for the well-being of the globe would seem to be fast landing in the lap of the private sector, rather than the conventional polis, or even the 'global institutions' under the umbrella of the United Nations. If this is what globalization is mostly about, it is incumbent upon social scientists to re-think (again!) the role of 'super-capitalism', or whatever label one wishes to ascribe to it. The recent book by Bishop and Green ('Philanthrocapitalism' 2009) focuses on the potential role of the super-rich in tackling some of the major social ills, which may provide the backdrop for future social, economic and environmental disasters. In particular the Foundations set up by such economic stars as Bill Gates and George Soros suggest that they have taken upon themselves some level of accountability for the state of the planet.

The problem with this is that there is no guarantee that their goals will remain congruent with that of a general population –it remains essentially out of the control of the democratic political system. This is not to snub our collective noses at philanthropy. It is, however, to point our way back to ferreting out who ought to be accountable, in the complex sub-world of disasters, and how they can best be brought to account. This in no way detracts from Bill Gates largesse! It may mean international institutions with much larger teeth. Like many typologies, the blurrings among the types may be as important as the types themselves! At what point does a flood cease to be a natural phenomenon, and become 'Man-made'? The failure of dams, dykes and rivers whose course has been artificially altered, will all contribute to a greater or less extent to the physical severity and human significance of a flood disaster –thus the controversy surrounding the construction of the 3 Gorges dam, which has been deliberately shrouded in as much secrecy as possible by the PRC, despite being according to some, the most immense civil engineering project ever attempted! Some researchers have tried to make the Government accountable in advance for future disasters –their voices have been stifled by the regime. A final way of attempting to summarize at least some of the central issues involved in dealing with accountability in disasters, is to relate each disaster to the following

DISASTER: Predictability	Avoidability	Mitigability
Probability/degree		

100%



80%  
60%  
40%  
20%  
10%  
0%

Clearly one could adjust the probability parameters according to what makes sense in any context. The adage of the macro-economist Lord Maynard Keynes is apposite here: “it is better to be roughly right than precisely wrong” (Keynes 1936)

## CONCLUSION

Nature abhors a vacuum. Social organisms similarly abhor power vacuums. Consequent to a disaster there is often the tendency for a power vacuum to occur, as part of the break-down of social organization. In these situations, actor will appear to fill the vacuum –some with good intentions; others with intentions malevolent and opportunistic. It is incumbent on both social scientists and disaster practitioners to create and put into practise models of accountability which will circumscribe the actions of the major power stakeholders, in the interests of the major victims; and to constrain the ambitions of the less scrupulous, among both the benefactors and beneficiaries.

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For IBFR, Costa Rica 2013 Dr. Keith Akiva Lehrer, FCA, CPA York University Toronto, Canada



# SMILES, SCOWLS, GRIMACES AND SHRUGS VS. HUGGING, PATTING, SHOVING AND PUNCHING: NON-VERBAL CUES RE-VISITED IN ORGANIZATIONAL BEHAVIOUR

Keith Akiva Lehrer, CPA, FCA School of Administrative Studies, York University

## ABSTRACT

*Many non-verbal forms of communication are now verboten in N. American and W. European organizations. This would include most forms of physical interaction which contained any hint of coercion, intimidation or violence; even more so perhaps, anything smacking of sexual or physical intimacy. What would have been normal in the time of Roethlisberger and Dickson, and even a generation later, as Homans entered with a more anthropological lens, would be subject to social, administrative, if not legal retribution in many organizational contexts in the 21<sup>st</sup> century. The object of this paper is to ask how norms have evolved in this sphere, and whether they are becoming more standardized or more disparate, since the behaviour of organizations became an established and recognized field of study. To what extent has the study and dissemination of 'appropriate norms' in OB led to a change of behavior, to what extent merely reflected a change of societal, or organizational norms?*

## INTRODUCTION

The healing power and obversely, the threat of touch, of physical contact, has been understood, not just by the human kingdom but by the animal kingdom, at a visceral level. It was given primarily by mothers to off-spring. Research has discovered that babies left without touch for long would be far more prone to die, even with the same level of nutrition, or lack thereof, than those who have not been touch-deprived. Caring for offspring can be compared at the other end of the age spectrum by care of the elderly (and infirm/disabled), where touch again becomes a 'magic bullet' for replenishing emotional resources necessary to survival. Lions and lambs have in common their physical ability to nourish their respective offspring through the magic of touch. It appears to be a biological cornerstone to both human and animal well-being. Affection, nurturing, and protection are among the obvious positive attributes of welcomed touch. The problem arises with the obverse.

Unwelcome touch comes in different degrees and in different social contexts. Two categories are extreme forms: 1/ **torture** as a deliberate control instrument, historically resorted to in situations of victim captivity, either for entertainment of the captors and the public at large, or more selectively, for the procurement of information or confession of misdoings (or lapses of faith), from political prisoners, those accused of criminal acts and alleged religious miscreants (= 'non-believers'!); 2/ **abuse**, which could be split into a/ general physical abuse, such as physical bullying at work, either by superiors or by peers; and b/ abuse of fiduciary or high-trust relationships, such as parent-child, guardian-protectee, doctor-patient, teacher-student, priest-congregant etc.

Whilst it is tempting to classify sexual abuse as a separate category, it can also be considered as a special case of physical abuse, as opposed to being completely different. Many cases of physical abuse are abuses of the terms of intimacy which have been assumed, implied in the relationship, and considered by social norms to set up protective boundaries for the dependent, in such a power-dependent relationship. Sexual exploitation of the terms of intimacy implicit in the relationship is a specialized and exceptionally



poignant case in point, which has become even more topical in light of abuses in the Catholic Church exposed in the recent past.(12,000 pages of personnel documents of sexual abuse, since the 1940s, in the U.S. alone, resulting in out-of-court Church settlements to silence the victims, approaching \$1bn! – Economist Feb 23, 2013)

### An Evolution Of Organizational Practice?

Religious organizations have a tradition of abusing their power, for control purposes of their human ‘flock’. Jeanne D’Arc was just one of the more famous historical figures burnt as a witch, since she was judged to be a threat to the power and authority of the Church at that time (Roberts, 1995). The infamous Inquisition spanned several generations, in which any individual could be accused of infidelity, tortured and absolved or put to death, at the discretion of the religious authorities. The Inquisition was not confined to Spain.(ibid). The Catholic Church was not the only ‘super-organization’ using torture as a regular instrument of policy. Historically, the British Navy was likewise notorious in its use of such torturous instruments as the ‘cat o’ nine tails’ and the plank, to ‘enforce discipline’ on its subordinates (Keneally 1990). Totalitarian regimes such as the Nazi State of Germany used torture and murder as instruments of social control, in an attempt to completely annihilate groups which it considered socially undesirable (esp. Jews, Gypsies and homosexuals ).(A.J.P. Taylor 1967) It is not surprising then that physical touch would be viewed with suspicion in an organizational context. Business practices could be assumed to take their cues from earlier prototypical organizations, such as the Church, the Military and the Government, to ensure that workers got on with their job. Railways were built on the backs of many dead men, often imported labor. The slave trade was not an altruistic philanthropic enterprise. Although submerged and far less widespread now, than since its official ‘Abolition’, it still thrives in parts of the world, especially among the most vulnerable, such as young children and young women; abuse and coercion are still the chosen instruments of social control, in these contexts.

### What of Current Mainstream Business Organizations?

The history is patchy. Whilst Homans (1951)records that ‘binging’ (punching co-workers as hard as possible on the upper arm) was standard practice in the late 20s and 30s in the U.S., less of it would seem in evidence in the U.S. of the late 20<sup>th</sup> and early 21<sup>st</sup> century; however research suggests that blue collar culture allows for a lot more physical communication, including both affection and minor aggression, than white collar (Richardson, 1976). Since an increasing proportion of work is in white collar and service industries, one could assume that the norms at least have veered towards a/ less overt physical aggression, but possibly b/ less physical contact of any sort, lest it be construed as abuse.

The patchiness is due at least as much to cultural variations around the globe. What is considered permissible in terms of physical proximity and non-sexual touching, between employees in such public places as banks in Costa Rica, would as a matter of policy be frowned upon in similar contexts in Canada. This is far removed from the ‘rape camps’ set up in the Balkan wars, as a systemic State instrument of societal coercion, intimidation and demoralization –perpetrated not in the Middle Ages, but in the last decade of the 20<sup>th</sup> century (‘Most Rape Victims remain silent’ Toronto Star, 6/4/2013). It is equally far removed from the Japanese circumstances, where mothers are systemically refused back to work, after taking time off to have their babies, so that they are now looking to become independent entrepreneurs in order to rejoin the work force. No coercion here. No physical abuse.

But a systemic repression, deeply ingrained still in the culture (Leung, 2011) The suggestion here then is that organizations now need to walk a fine line. While they clearly are better off not needing to resort to torture and coercion to motivate their work force, with some caveats (Etzioni’s typology suggests that certain closed organizations, like prisons, do still resort to such practices as standard; Goffman’s study of



Asylums supports this suggestion ); nonetheless present-day organizations do run the risk of ‘throwing out the baby with bathwater’ –eliminating physical contact altogether would destroy the non-sexual intimacy and caring on which an increasingly ageing and physically isolated population may depend, in health care and institutional settings. The non-verbal cues suggested in the title may gain unwarranted significance, as so much else in the area of non-verbal organizational behavior has been encouraged to shut down. When my Dean forgets to smile at me, and next time looks like he’s angry, should I contemplate walking my own plank?

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## **BIOGRAPHY**

Dr. Keith Akiva Lehrer CPA, FCA School of Administrative Studies, York University Toronto, Canada IBFR, Costa Rica, 2013



# THE SUSTAINABILITY OF A NATION'S ECONOMY: AN ANALYSIS FROM THE PERSPECTIVE OF INTERNATIONAL INDICATORS

Ma EnselminaMarín Vargas, Universidad Autónoma de Baja California, México  
Virginia Guadalupe López Torres, Universidad Autónoma de Baja California, México  
Luis Ramón Moreno Moreno, Universidad Autónoma de Baja California, México

## ABSTRACT

*This paper analyses the sustainability performance of the nation's economy from the perspective of three main international indexes. For the purpose of the study, information was gathered from the reports published by the international indexes used for the study: Environmental Performance Index (EPI), Global Green Economy Index (GGEI), Carbon Monitoring for Action (CARMA) and the National and Latinamerican indexes. The main objective was to determine levels of performance of México in each of the indexes analyzed and complement them with results obtained in a research study conducted in the northern part of the country. An exploratory and descriptive approach was used to analyze the information obtained from the databases used for this purpose. Among the main conclusions derived from these analyses, is the discussion in the mater of the most important programs and polices needed for the improvement of the country's performance in the sustainability issue, as a mean and primary factor of development, and a way to impell the growth and strengthening of the country's, as well as regional, economic development.*

**KEYWORDS:** sustainability performance, economy, measurement

**JEL:** O39

## INTRODUCTION

Environmental sustainability is the key factor for the development of mankind in the XXI century. All countries need to ensure the quality of its natural resources, ecosystems and species diversity, in order to maintain sustained quality of life. However, as the world population continues to grow, the consumption of materials and production technology intensifies, which, as a result, impacts in the diminishing of the quantity and quality of natural resources (Vlek, 2007). For over a decade, several international organizations have devoted a lot of efforts to measure the performance of the nations in the area of environmental sustainability. As a result, the countries selected to be part of the studies conducted by these organizations, have identified the benefits of measuring performance. One of the first benefit is that participants identify the level of compliance in the dimensions or variables of the indexes in which they participate; second, they obtain information regarding their performance in comparison with the other participants in the measurement exercise and third, the data obtained facilitates the decision makers the work of designing a public policy framework, in order to allow the country to address its strategic actions, to improve the operation of its structural programs.

The mentioned advantages have the power to trigger participation and assimilation of the dynamics of performance measurement, as well as to promote and improve the performance of the structural processes, by directing efforts in the way to make better use and management of the country's natural resources. Likewise, the country can improve its sustainability and the quality of life of the population.



### Sustainable Performance

The global economic model is in its period of decline and is requiring urgent review and reconsideration. In this context of change in the development model and precisely by the requirements that this change imposes to the co-evolution between ecosystems, human society and lifestyle within a limited time period, the local and regional approach takes a role and responsibility in the success of the process that has no precedent in the history of economic development. However, the local and regional approach requires interspatial tuning and cooperation in the path to transform a society, to mobilize it to the acceptance and incorporation of sustainable behaviors, and to be committed to the overall economic process development from the perspective of the ecological sustainability. (Pulido, 2003) From an analytical and strategic perspective, sustainable economic development is conceived as a process of global structural change involving the transformation of the economy and society, both in its means (Instrumental ) as well as its ends (values and objectives). This transformation is based on the development of strategic capabilities, both of economical as of extra-economic nature. (Carpi, 2008)

### Green Economy

In the classic model of economic development, ecosystems are not considered as scarce economic goods; therefore, the methods used by these models, are not effective for managing most of the natural resources required for the development of the welfare and quality of life of society. This limitation has given space for emerging alternative economic model. One such model is the so-called “green economy”. (Campos, 2011) The green economy concept refers to the use of a set of production model that takes into account integrated, comprehensive environmental and social variables. From this perspective, such economy produces low carbon emissions, uses resources efficiently and well and is socially inclusive. (UNEP, 2011) The ultimate goal in implementing a green economy model is to improve the living conditions of the poor and to reduce social inequality, environmental risks and ecological degradation.

According to Campos (2011), the green economy does not conflict with the laws governing the market and the free trade; it only transcends traditional production method, by means of incorporating the social and environmental variables. The concept of “green economy” is not a substitute for the concept of sustainable development, as this is much broader and is a global development model. Nowadays, there is more evidence to say that the sustainable development is not possible without a correct and appropriate economy; in that sense, the green economy could be seen as a tool to achieve the sustainable development and not a synonym or a rival. Green economy recognizes and demonstrates the value of natural capital invests in it and seeks to increase it.

## **METHOD**

An exploratory, longitudinal, non experimental and descriptive approach was used to analyze the information obtained from the reports published by the organizations responsible for the indexes used for this purpose. To achieve the objectives established for this paper, different documents were reviewed to determine the level of performance of the country. The EPI 2008, 2010 and 2012, published by the University of Yale, were reviewed as well as the 2010 report of the Carbon Monitoring for Action (CARMA) and the 2012 International Competitiveness Index (ICI), published by the Mexican Institute for Competitiveness (IMCO)

## **RESULTS**

This section presents the analysis of each of the reports reviewed. They summarize the key findings regarding the performance of México on the issue of environmental sustainability.



Epi

The Environmental Performance Index (EPI), measures the effectiveness of national protection efforts in the participating countries. The indicators focus in the measurement of the outcomes, rather than policy development. The core objectives of the EPI are: Environmental Health, which measures the stressors and their impact on human health; and Ecosystem Vitality, which measures the health of the ecosystem and natural resource management.

Table 1: Country'S Performance In EPI Core Objectives

EPI	CORE OBJECTIVES	SCORE 2008	SCORE 2010	SCORE 2012
MÉXICO	ENVIRONMENTAL HEALTH	91.3	76.63	64.1
	ECOSYSTEM VITALITY	68.3	58.06	42.7

Source: data from Emerson (2008, 2010, 2012)

The data in table 3 and 4 shows how the country have been decreasing in the capacity to measure the health of the ecosystem and natural resource management as well as in the overall performance ratio.

Table 2: México'S Ranking in the EPI 2008-2012

Year	Sample*	México's Rank	EPI Higher Score	EPI Lowest Score	México's Score
2008	149	47	95.5	39.1	79.8
2010	163	43	93.5	32.1	67.3
2012	132	84	76.7	25.3	49.1

\*Total of countries includes in the sample Source: [www.epi.yale.edu](http://www.epi.yale.edu). Accesed april 2, 2013

Imco

The Mexican Institute for Competitiveness (IMCO), in its International Competitiveness Index, 2011 (ICI), measures the performance of 46 countries from the information obtained in the review of data of the World Bank. The analyses of the ICI are presented disaggregated in ten sub-indexes. To accomplish the purpose of this paper, the analysis is focused in the results reported by the IMCO in the ICI sub-index named: Sustainable Management of the Environment (SME). According to ICI (2011:294), this sub-index evaluates environmental conservation status, as well as the rate of degradation of key environmental assets and their interaction with production and consumption activities. Therefore, this indicator considers the overall sustainability and the environment prerequisites for growth and long-term sustainable development. The following table summarizes the ICI sub-indexes and highlights the SME, given the interest of this research



IMCO	SUBINDEXES	MEXICO'S SCORE	INDICATORS	MEXICO'S SCORE
ICI 2011*	Stable Macro-economy	65.1		
	Efficient Market Factors	43.2		
	Precursors World Class Sectors	37.3		
	Sophistication and Innovation in Economic Sectors	17.5		
	Efficient and effective governments	55.02		
	Educated and Healthy Inclusive Society	46.14		
	Law System Reliable and Objective	44.32		
	Stable and Functional Political System	54.73		
		41.2		
	<i>Sustainable Management of the Environment</i>		-Use of fertilizers in agriculture	41.1 (Kg. Of fertilizers per Ha.)
			-Protected Natural Areas	
			-Aquifer Recharge	2,125 (km2 por mm ).
			-Non-Polluting Energy Sources	1,286 (m3 per cápita)
			-Creating wealth without contamination	6.1 %
			-Clean Certified Companies	517 (Emisiones de CO2/ PIB)
			-CO2 Emissions	
			-Water Consumption Efficiency	101 (Por mm PEA)
			-Change in Foresty Area	492 (mm of tons.)
			-Ecological tragedies by human intervention	.09 (Mm of m3 per USD)
			-Relationship within agricultural prouction and wáter consumption	-0.44% 8
			-Endangered Species	1.69 (m3 agricultural /aggregated agricultural value)
				304
	Use of International Relations	36.5		

\*International Competitiveness Index 2011

According to IMCO (2011) the country has not been able to improve in 4 of the 10 sub-index measured by the ICI. The IMCO reports (2011) main declines in the performance of the Mexican economy in three of its 10 sub-index between 2007 and 2010, those declines are as follows: Functional and Stable Political System which fell 8%. Sustainable Management of the Environment which worsened by 7%. According to Emerson (2012), this decline is due to increased ecological tragedies in the country, as there was a greater loss of forest area. At the same time, México continues to increase its water consumption and the carbon dioxide emissions. These four factors are combined to worsen the county's environmental condition. Law system reliable and objective which decreased by 2%.

## DISCUSSION AND CONCLUSIONS

México's environmental performance, remains one of the ballasts for its competitiveness, the decline in this matter occurred despite that the country itself improved in some of the indicators of the sub-index. However, as it can be observed in the tables above, the country has worsened in ranking as well as score to the rest of the world. Even so, in the analysis of the four year of the reports, it shows more progress lags, which means that is not moving quickly enough to improve its competitiveness in the long term. The alert focus is the environmental development performance. In the latter matter, the IMCO (2011), consider that México will face the following challenges: reduction of the emissions intensity in CO2; adoption of more sources of clean energy; drastic and radical changes to stop biodiversity loss and better strategies in water management. However, the country's environmental future is not encouraging, it is important that immediate actions be taken to provoke the structural changes needed to accelerate the improvement of the performance in this matter,



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Ma. Enselmina Marín Vargas, Docente investigador de la Facultad de Ciencias Administrativas y Sociales de la Universidad Autónoma de Baja California, Doctora en Ciencias Administrativas, Miembro del SNI.

Virginia Guadalupe López Torres, Docente investigador de la Facultad de Ciencias Administrativas y Sociales de la Universidad Autónoma de Baja California, Doctora en Ciencias Administrativas, Miembro del SNI.

Luis Ramón Moreno Moreno, Docente investigador de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, Doctor en Ciencias Económicas, Miembro del SNI.



# STRATEGY OF INVESTING IN LATIN AMERICAN EMERGING STOCK MARKET AND THE RISK-RETURN TRADE-OFF

Rishma Vedd, California State University, Northridge  
Leena Vedd, Westjet Formerly Pricewater Coopers

## ABSTRACT

*The aim of this study is to examine the strategy of investing in Latin American emerging stock markets, and the risk-return trade-off that is associated with such a strategy. In particular, the study seeks to examine whether equities from Latin American emerging markets might have offered the Canadian investor high returns for a relatively low level of risk when combined into a portfolio of Canadian shares. This study has tested the strategy of investing in Latin American emerging stock markets over the ten-year period ; specifically, it examines the risk-return trade-off that is associated with such a strategy. Optimal portfolios were derived based on historic (ex-post) observations and evaluated utilising the mean return per unit of risk (MRPUR) performance measure. In particular, the performance of the MRPUR-optimal emerging market portfolio was compared with the MRPUR of a portfolio consisting solely of Canadian shares to determine whether any benefits resulted from diversifying into the emerging stock markets over the various periods considered. The results revealed substantial differences in the risk-return characteristics of the MRPUR-optimal portfolios. This analysis is important on two accounts. First, it has been suggested that emerging markets have become more integrated into the global financial system (Bekaert, 1995; Bekaert and Harvey, 1995; Harvey, 1995; Barari, 2003; Bekaert et al., 2003), implying a diminution in the benefits from diversifying into Latin American emerging stock markets. This study provides an up-to-date analysis on whether Latin American emerging markets have continued to offer substantial diversification benefits despite having become more closely integrated with world financial markets in recent years. Second, this analysis considers the viability of Latin American emerging market equities as effective tools for diversification during times of financial crisis, several of which spanned the period of this study.*

## INTRODUCTIONS

The Canadian economy can be characterized by its growth, stability, and trade relationships. In 1987, Canada introduced significant structural changes to the financial services industry when the government recognized the need to remove barriers with respect to cross-ownership and foreign ownership. These changes in the statutes of the Canadian market have led to tremendous growth as well as increased globalisation and integration. In particular, this deregulation combined with structural change over the years has resulted in the development and technological advancement of the TSX, making it one of the leading capital markets in the world and Canada's principal market for equity trading. Its market trading activity, consistent growth and ongoing development increasingly attributed to foreign investors who, in an effort to diversify their portfolios more effectively, are tapping into foreign capital markets and buying foreign securities characterizes the TSX. As such, technology and globalization are increasingly becoming an integral part of the world's equity and debt markets, especially those in Canada (Department of Finance and Canada, 2002).

Since the 1970's, international capital markets have seen the gradual removal of restrictions on capital flows, starting with the developed economies and moving on to the developing economies. This worldwide trend initiated a degree of international capital mobility, particularly towards emerging market countries. Most emerging markets have now undergone various degrees of financial liberalization. This



chapter provides a review of the existing literature regarding the potential benefits of international portfolio diversification. The case for international diversification is even stronger when emerging equity markets are included as part of the investor's investment strategy. Such emerging markets have been shown to provide investors with excellent opportunities for high returns as well as risk reduction. Emerging markets have also attracted attention due to their high growth and high volatility. However, although emerging market returns are more volatile than the returns of their industrialized counterparts, they are relatively uncorrelated with each other and with developed markets. By holding well-diversified portfolios, these low return correlations can reduce risk and potentially yield high returns that are not available developed markets. While a substantial body of research has shown the risk reduction advantages associated with investing in countries with low returns correlations, the perceived risks and difficulties of investing in some of these emerging markets is a notable drawback which may discourage global investors from investing in emerging market equities as much as portfolio theory would recommend (Errunza and Losq, 1987; Chohan, 1994). Hence, investor's portfolios demonstrate strikingly high weightings towards home country equities. Notably, emerging market returns appear to be driven primarily by country factors which provide opportunities for diversification benefits.

## LITERATURE REVIEW

There is increasing debate as to whether the benefits of international diversification are sustainable. Since the benefits of diversification depend primarily on the degree of market segmentation, concern has arisen that these benefits have diminished as emerging markets have become increasingly integrated with world financial markets (Bekaert, 1995; Bekaert and Harvey, 1995; Harvey, 1995; Barari, 2003; Bekaert et al., 2003). As emerging markets grow and develop greater financial and trade links with each other and with developed markets, they become more correlated; some of the potential gains associated with investment in emerging stock markets, namely, risk reduction via international diversification are therefore likely to fade away. This may reduce the appetite of international investors for emerging market equities. However, despite the increasing integration of emerging markets with the rest of the world, this does not imply that the diversification benefits of investing in emerging markets have disappeared; their correlations with developed markets have remained low (Drummen and Zimmermann, 1992; Speidell and Sappenfield, 1992; Errunza, 1994; Littell, 1997). Investment in emerging market countries may provide investment opportunities which may not be available in the international investors' home country; a wider selection of securities and access to different industry sectors may be available. Investing in emerging markets also enables international investors to diversify risk, thereby achieving more effective insurance than purely domestic arrangements would provide. Also, there are emerging markets that are at incipient stages of development (for example, Eastern Europe, the Middle East and North Africa) and which are a long way from becoming integrated into the world financial system. Furthermore, there is a 'home bias' in global investors' portfolio's which prevents the full integration of emerging markets. In addition, the existence of perceived barriers to investment in these markets restricts the inclusion of emerging market equities in diversified portfolios, and hence, also limits the integration of these markets in the global market (Derrabi and Leseure, 2003).

Emerging markets will likely remain part of a diversified international portfolio. However, given the continual changes taking place in emerging markets, it would be prudent for investors in these markets to be attentive to changes in the trends of returns. In order to shed more lights on this issue, an investigation into the benefits of investment in Latin American emerging markets over a recent time period, is undertaken in this study.

The analysis conducted in this study has demonstrated that on an ex-post basis, Latin American emerging market equities offered the Canadian investor excellent opportunities for increasing portfolios returns while simultaneously reducing portfolio risk. On average, the portfolios comprised of emerging market firms had a substantially lower standard deviation of return and a higher mean return than the portfolios



made up of Canadian companies. Thus, a portfolio which included Latin American emerging market shares could have offered the Canadian investor a considerably greater MRPUR ratio than a similar investment strategy in which the choice was limited to include only Canadian equities in all test periods examined.

The growing linkages of emerging stock markets into the global financial market due to the relaxation of barriers to entry in emerging markets, increased financial and trade links, improved access to global information, and globalization in general, have all contributed to an increase in the share return correlations between this particular grouping of emerging markets and Canada. Yet, the results from the analysis have shown that diversification efforts which include equities from Latin American emerging markets have continued to result in sizeable benefits to the international investor even in recent years; their return correlations have remained sufficiently low to attract global investors despite their integration into the global financial system.

The results presented in this study also reveal the diversification value of Latin American emerging markets during times of financial crisis. More specifically, the time period examined covered the Mexican financial crisis of December 1994, the Asian financial crisis of 1997 and the Brazilian Real crisis of 1999, and most recently the global economic crisis, all of which prompted a emerging market crisis throughout Latin America and affected emerging and developed markets globally. Furthermore, the construction of various sub-optimal emerging market portfolios displayed reward-to-risk ratios that were far greater than the optimal reward-to-risk ratios of the Canadian-only portfolios in all test periods examined, despite the financial crisis and their contagion effects on Latin American financial markets.

Third, in order to reap the full benefits from portfolio diversification, the optimal emerging market portfolio consisted of at minimum, five companies spread over four Latin American emerging markets. However, in most test periods over the ten-years, 25 to 29 firms were required to capture the optimal-MRPUR benefits associated with risk diversification in Latin American emerging market equities. The results from this analysis are consistent with Solnik (1974), Elton and Gruber (1977), Bird and Tippett (1986), Poon et al. (1992) and Newbould and Poon (1993), and contradict the results documented by Evans and Archer (1968) and Wagner and Lau (1971).

The evidence strongly suggested that diversification across country is a much more effective tool for risk reduction than diversification across industry. Thus, managers interested in investing in the emerging markets of Latin American countries should give great consideration to their country allocation process; the industry factor appears to play an inferior role as part of a diversification strategy. This finding is consistent with the results of previous academic studies which have also documented the presence of a dominant country component in the share returns of emerging and developed markets. However, it has been established that ignoring industrial factors will lead to an important loss of diversification benefits; investors should consider both cross-country and cross-industry diversification as a way to improve portfolio performance.

There is growing conviction amongst the investment community that as both developed and emerging markets have become more integrated with the rest of the world, the role of industrial effects are playing an increasingly important role in explaining return variation at the expense of country-specific factors. However, an examination of the structure of Latin American emerging market returns over a recent time period has indicated that country selection, rather than industry selection, is still the more important determinant in explaining the cross-sectional share return variation in portfolio returns for emerging market investment strategies in the Latin American region over the decade.

The results from the study confirm the previous findings reported by Sinclair et al. (1996) and Fifield (1999), which revealed the presence of a very important time factor in explaining the returns of emerging market shares. More specifically, the results have suggested that there is significant variation in the Latin



American emerging market share returns from one year to the next and from one month to the next. This strong time effect suggests that fund managers and active investors in Latin American emerging market countries should be alert to changes in share returns over time and review their portfolios regularly. Thus, the findings imply that share returns in the Latin American emerging markets considered may be difficult to forecast.

This study examines the strategy of investing in Latin American emerging stock markets from the perspective of a Canadian investor. In particular, optimal portfolios of Latin American emerging market firms were constructed and compared with portfolios consisting of Canadian shares only. This analysis was based on historic (ex-post) observations over (i) the whole ten-year period, (ii) each one-year period; (iii) each two-year period; and (iv) each five-year period, to determine whether any potential benefits from diversifying into Latin American emerging markets existed for Canadian investors. Following the Markowitz framework (1952), these portfolios were then evaluated using a measure of portfolio performance. In particular, portfolios were evaluated using the ratio of mean return to standard deviation of return (MRPUR). The mean return of a portfolio was calculated according to the formula:

$$R_p = \sum_{i=1}^N Y_i R_i \quad (5.2)$$

where  $R_p$  is the return on the portfolio,  $Y_i$  is the proportion of the portfolio invested in share  $i$ , and  $R_i$  is the return on share  $i$ . Similarly, the standard deviation of a portfolio return was computed according to the formula:

$$Std.Dev_p = \sqrt{(\sum_{j=1}^N Y_j^2 \sigma_{2j} + \sum_{j=1}^N \sum_{k=1}^N Y_j Y_k \sigma_{2jk})} \quad (5.3)$$

where  $Std.Dev_p$  is the standard deviation of the portfolio,  $Y_j$  and  $Y_k$  is the proportion of the portfolio invested in share  $j$  and  $k$ ,  $\sigma_{2j}$  is the variance of share  $j$ , and  $\sigma_{2jk}$  is the covariance between shares  $j$  and  $k$ .

Employing a selective technique, the optimal MRPUR portfolios were identified; the initial portfolio chosen was the best single firm. Subsequent firms were added to the portfolio, resulting in the highest MRPUR possible, until all 204 emerging market firms were included in the portfolio. The performance of the maximum MRPUR portfolio of emerging market equities was then compared against the MRPUR of a portfolio consisting solely of Canadian shares, as represented by the S&P TSX (Toronto Stock Exchange) Composite index to determine whether any benefits resulted from diversification into these emerging market equities over the specific period considered. Specifically, the maximum MRPUR portfolio is the set of equities which has achieved the highest MRPUR ratio possible. Consequently, a set of equities may not be included in the equally-weighted maximum MRPUR portfolio. The optimal MRPUR portfolio is the one which has achieved the highest value according to the formula:

$$S_{opt} = \frac{\text{Mean Return for Equally-Weighted Portfolios } (S_j)}{\text{Standard Deviation of Return for Equally-Weighted Portfolio } (S_j)} \quad (5.4)$$

where  $S_{opt}$  is the equally-weighted optimal portfolio based on the set of equities  $S_j$ , where  $j=1, N$ . The construction of these overall optimal portfolios reflects the maximum diversification benefits possible from investing in the Latin American market countries over a particular time period. Specifically, it is assumed that a risk-averse investor wishes to maximise the portfolio's expected return while minimising the variance of returns. Such a portfolio is considered optimal because it identifies the best risk/return combination from a financial point of view.



## MRPUR PORTFOLIO RESULTS

The tables show the risk-return characteristics of the MRPUR-optimal and sub-optimal portfolios over (i) each one-year sub-period; (ii) each two-year sub-period; (iii) each five-year sub-period; and (iv) over the whole sample period. More specifically, table 5.3 details the portfolio mean return, the portfolio standard deviation of return, and the MRPUR ratio of the optimal portfolio over the various test periods. The MRPUR ratio of the optimal portfolio comprised of equities from the Latin American emerging markets considered is evaluated against the corresponding figure for the MRPUR portfolio comprised of only Canadian shares to determine whether any potential diversification benefits existed for the Canadian investor. Table 5.4 details the size and MRPUR of portfolios that attained 95, 90, 85, 80, 75, 70, 65 and 60 per cent of the MRPUR-optimal emerging markets portfolio in the various test periods in order to determine the extent to which the portfolios comprised of emerging market shares exceeded the MRPUR-optimal portfolios comprised of only Canadian shares.

In assessing the risk-return characteristics of the portfolios detailed in table 1, it is clear that the performance of the Latin American emerging market MRPUR-optimal portfolios was considerably better than that of the Canadian-only MRPUR-optimal portfolios in each test period. The Latin American emerging market portfolio recorded the highest MRPUR-optimal portfolio in the one-year test period, where a reward-to-risk ratio of 4.2190 was achieved, primarily because of the low standard deviation of emerging market returns (0.0007). On the other hand, Canadian shares earned a reward-to-risk ratio of only 0.3908 in the same year; this is the highest MRPUR ratio achieved among all test periods for a portfolio comprised of Canadian-only equities, albeit, a value almost one-eleventh the size of the reward-to-risk ratio of its less developed counterpart. More impressively, the MRPUR ratio of the Latin American emerging market portfolio in the five-year period (0.3000) was a staggering 214 times that of the Canadian-only portfolio (0.0014). The equities from Latin American emerging markets recorded the lowest MRPUR-optimal portfolio in 1998 (0.1950), chiefly as a result of a high risk level (0.0238). Nevertheless, this ratio compares favourably with the MRPUR ratio of the Canadian-only portfolio (-0.0047).

One final point to note is that the Canadian-only portfolios recorded a negative MRPUR in some periods. For example, the negative MRPUR ratio of -0.1195 for a portfolio comprised of Canadian-only securities provided the domestic investor with the lowest reward-to-risk ratio over all test periods; a portfolio return of -0.0028 was earned in this period.

The table summarises the risk-return characteristics of the MRPUR-optimal portfolio of Latin American emerging market equities in various sub-periods and over the whole sample period. The risk-return characteristics of the Canadian-only MRPUR-optimal portfolio in each test period are included in the table in order to facilitate a comparison

In exploring the potential gains from diversification in Latin American emerging markets, the results from this mean-variance analysis clearly suggest that a portfolio which included Latin American emerging market shares could have offered the Canadian investor a considerably higher MRPUR than a parallel investment strategy in which the choice was restricted to Canadian equities only.



Table 1 Risk-Return Characteristics of the MRPUR-Optimal Portfolio Over Various Periods

Period	Latin America			Canada		
	Return	Std.Dev	MRPUR	Return	Std.Dev	MRPUR
1	0.0032	0.0007	4.2190	0.0049	0.0126	0.3908
2	0.0021	0.0012	1.6470	-0.0006	0.0171	-0.0336
3	0.0121	0.0150	0.8100	0.0021	0.0134	0.1577
4	0.0189	0.0199	0.9510	0.0043	0.0126	0.3432
5	0.0100	0.0141	0.7111	0.0021	0.0176	0.1185
6	0.0046	0.0238	0.1950	-0.0002	0.0329	-0.0047
7	0.0226	0.0159	1.4218	0.0050	0.0215	0.2315
8	0.0073	0.0104	0.7068	0.0010	0.0340	0.0308
9	0.0104	0.0118	0.8800	-0.0029	0.0274	-0.1044
10	0.0020	0.0010	1.9370	-0.0028	0.0235	-0.1195

Table 2, which highlights the risk-return characteristics of the MRPUR sub-optimal portfolios over various test periods, confirms the dominance of the Latin American emerging market portfolios over their developed market counterpart. In particular, the table displays the size and MRPUR ratio of the portfolios that attained 95, 90, 85, 80, 75, 70, 65 and 60 per cent of the optimal portfolio value in each test period. In all cases, the sub-optimal portfolios achieved an MRPUR that was greater than the MRPUR of the Canadian-only portfolios. For example, even at 60 per cent of the MRPUR-optimal portfolio, the emerging market portfolio was considerably greater than the optimal portfolio comprised of Canadian companies in every test period. For instance, over the five years, the MRPUR of the portfolio at this level was an astounding 129 times that of the Canadian-only portfolio. Clearly, an examination of tables 1 and 2 suggests that investors who diversified their portfolios internationally to include equities from Latin American emerging market countries would have achieved a significantly greater reward-per-unit-of-risk than investors who diversified within a single nation, such as Canada.

The results from this analysis therefore support the findings of Lessard (1973), De Santis (1993), Islam and Rodriguez (1998), Shachmurove (1998) and Susmel (1998), which are unanimous in their conclusion that diversification among developing countries in Latin America can yield substantial gains in portfolio performance. Moreover, although the integration process has increased correlation values between this particular grouping of emerging markets and Canada, the results from this analysis show that diversification efforts which include equities from Latin American emerging markets have resulted in sizeable benefits for the international investor in more recent years. The results also reveal the diversification value of Latin American emerging markets during times of financial crisis.

The majority of the test periods examined required between 25 to 29 emerging market firms to capture the optimal MRPUR benefits associated with diversification in Latin American emerging market equities. This is shown graphically in table 3 which depicts the results of the MRPUR-optimal portfolio for the whole ten-year sample period. The graph illustrates that increasing the number of equities in the portfolio beyond 27 reduces the overall benefits from diversifying into the shares from Latin American emerging markets. This finding contradicts the widely accepted notion that the benefits of diversification are virtually exhausted when a portfolio contains approximately 10 shares.



Table 2 Risk-Return Characteristics of the MRPUR Sub-Optimal Portfolios over Various Periods

Portfolio	100%		95%		90%		85%		80%		75%		70%		65%		60%	
Period	Size	MRPUR	Size	MRPUR	Size	MRPUR	Size	MRPUR	Size	MRPUR	Size	MRPUR	Size	MRPUR	Size	MRPUR	Size	MRPUR
1	44	4.2190	50	4.0081	55	3.7971	81	3.5862	89	3.3752	104	3.1643	115	2.9533	126	2.7424	138	2.5314
2	29	1.6470	47	1.5647	57	1.4823	64	1.4000	8	1.3176	83	1.2353	94	1.1529	106	1.0706	121	0.9882
3	14	0.8100	26	0.7695	32	0.7290	37	0.6885	41	0.6480	45	0.6075	50	0.5670	2	0.5265	60	0.4860
4	25	0.9510	14	0.9035	43	0.8559	50	0.8084	58	0.7608	67	0.7133	76	0.6657	86	0.6182	97	0.5706
5	8	0.7111	18	0.6755	31	0.6400	36	0.6044	42	0.5689	48	0.5333	55	0.4978	62	0.4622	71	0.4267
6	5	0.1950	8	0.1853	10	0.1755	12	0.1658	14	0.1560	16	0.1463	18	0.1365	21	0.1268	24	0.1170
7	37	1.4218	44	1.3507	49	1.2796	54	1.2085	13	1.1374	66	1.0664	74	0.9953	85	0.9242	99	0.8531
8	7	0.7068	11	0.6715	17	0.6361	20	0.6008	23	0.5654	29	0.5301	35	0.4948	41	0.4594	46	0.4241
9	30	0.8800	38	0.8360	42	0.7920	9	0.7480	6	0.7040	57	0.6600	63	0.6160	3	0.5720	77	0.5280
10	27	1.9370	33	1.8402	50	1.7433	18	1.6465	61	1.5496	67	1.4528	71	1.3559	77	1.2591	81	1.1622

*The table summarises the risk-return characteristics of the Latin American emerging market portfolios in various sub-periods and over the whole sample period, 1993-2002. In particular, the table details the size and mean return per unit of risk (MRPUR) of portfolios that attained 95, 90, 85, 80, 75, 70, 65 and 60 per cent of the MRPUR-optimal portfolio in the various test periods*

For example, Evans and Archer (1968) concluded that a portfolio consisting of 10 different shares was sufficiently diversified, stating that the results of their study ‘raise doubts concerning the economic justification of increasing portfolio sizes beyond 10 or so securities. Similar results were found by Wagner and Lau (1971). However, the results reported here are consistent with those of Solnik (1974), Elton and Gruber (1977), Bird and Tippet (1986) and Poon et al. (1992), who indicated that there are considerable opportunities for reducing risk by expanding the portfolio size well beyond 10 shares. Furthermore, although Newbould and Poon (1993) do not state a specific number of shares that constitutes a well-diversified portfolio, they do suggest that the number should be greater than 20. An analysis of the tables also suggests that companies from some Latin American countries appeared more often in the optimal MRPUR portfolio than companies from other Latin American countries. This is confirmed by a chi-squared test of homogeneity which was performed for each test period. In particular, this test rejected the homogeneity of frequency of occurrence for the 1-year, 2-year and 5-year sub-periods.

Table 3 Number of Companies That Make Up the MRPUR-Optimal Portfolio in Each One-Year Sub-Period

Year	1	2	3	4	5	6	7	8	9	10	Total
Country											
ARG	2	0	0	0	0	0	0	0	1	1	4
BRA	13	8	2	8	0	1	13	2	7	5	59
CHI	15	14	5	7	3	2	15	3	16	13	93
COL	4	2	1	1	1	1	1	0	3	4	18
MEX	4	4	4	6	3	1	4	2	1	0	29
PER	5	1	0	1	1	0	3	0	2	4	17
VEN	1	0	2	2	0	0	1	0	0	0	6
Total	44	29	14	25	8	5	37	7	30	27	226

*The table summarises the composition of the MRPUR-optimal portfolios in each one-year sub-period. In particular, the table details the number of companies in each market that are included in the MRPUR-optimal portfolio in each one-year sub-period.*



For example, over the ten one-year sub-periods (p-value of 0.000), Brazilian firms (59) and Chilean firms (93) were included most frequently in the optimal portfolio, while firms in Argentina (4) and Venezuela (6) appeared least often. Colombian, Mexican and Peruvian firms appeared 18, 29 and 17 times, respectively.

Similar results were obtained for the five two-year sub-periods (p-value of 0.000) and the two five-year sub-periods (p-value of 0.000). In particular, firms in Brazil (35) and Chile (45) appeared quite frequently in the 2-year MRPUR-optimal portfolios, while firms in Argentina (1), Columbia (7), Mexico (12), Peru (12) and Venezuela (3) appeared less often than average. Similarly, firms in Brazil (12) and Chile (13) appeared most often in the 5-year MRPUR-optimal portfolio, while firms in Columbia (3), Mexico (5), Peru (3) and Venezuela (1) appeared less often than average. In fact, Argentinean firms failed to make a single appearance in the 5-year optimal portfolios. These results therefore indicate that there is a propensity for firms situated in some Latin American countries to appear more often in the MRPUR-optimal portfolio than firms from other Latin American countries. The results from this analysis are consistent with Fifield (1999) who concluded that the inclination of firms in some countries to appear quite frequently in the optimal portfolio suggests some element of persistence in the country-specific composition of the optimal portfolio.

## CONCLUSION

This study has tested the strategy of investing in Latin American emerging stock markets over the ten-year period ; specifically, it examines the risk-return trade-off that is associated with such a strategy. Optimal portfolios were derived based on historic (ex-post) observations and evaluated utilising the mean return per unit of risk (MRPUR) performance measure. In particular, the performance of the MRPUR-optimal emerging market portfolio was compared with the MRPUR of a portfolio consisting solely of Canadian shares to determine whether any benefits resulted from diversifying into the emerging stock markets over the various periods considered. The results revealed substantial differences in the risk-return characteristics of the MRPUR-optimal portfolios.

On average, the portfolios comprised of emerging market firms had a substantially lower standard deviation of weekly returns and a higher mean weekly return than the portfolios made up of Canadian shares; a portfolio which included Latin American emerging market shares could have offered the Canadian investor a significantly greater MRPUR than a similar investment strategy in which the choice was limited to include only Canadian equities. This finding is consistent with previous studies which have concluded that there are benefits to including Latin American emerging market assets in a globally diversified portfolio in the form of higher portfolio returns and/or a reduction in portfolio risk (Lessard, 1973; De Santis, 1993; Islam and Rodriguez, 1998; Shachmurove, 1998; Susmel, 1998). Impressively, despite the growing integration of emerging stock markets into the global financial market, the results from this analysis continue to support the rationale for diversification, even in recent years. Moreover, these markets were shown to provide diversification value during times of financial crisis when diversification is most valuable.

This study has followed the mean-variance Markowitz framework which assumes normally distributed data. However, it is necessary to note that one limitation of this study is that the data are, in fact, not normally distributed. Nonetheless, this study attempts to overcome the non-normality of the data by using log returns which more closely follow a normal distribution (Fama, 1965). Furthermore, the methodology follows those of previous studies; scholars have acknowledged that emerging market returns deviate from the standard distributional assumption (Harvey, 1995; Bekaert et al, 1998). In spite of this criticism, they have used Markowitz methodology. Additionally, even if the data are non-normal, the



resulting outcome from the data in this study will still provide the optimal risk-return trade-off as measured by MRPUR criteria.

There is growing conviction amongst the investment community that as both developed and emerging markets have become more integrated with the rest of the world, the role of industrial effects are playing an increasingly important role in explaining return variation at the expense of country-specific factors. However, an examination of the structure of Latin American emerging market returns over a recent time period has indicated that country selection, rather than industry selection, is still the more important determinant in explaining the cross-sectional share return variation in portfolio returns for emerging market investment strategies in the Latin American region over the decade.

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# TIMING AND POSSIBLE REASONS FOR IPO OF FACEBOOK INC

Monika Janicikova, University of Economics, Prague

## ABSTRACT

*IPO of Facebook Inc. that took place on May 17, 2012 brought another wave of irrationality to the capital market. In the terms of IPO timing, the market timing theory with the explanations given by catching the window of opportunity is the most powerful explanation for Facebook's IPO timing. The analysis claims that optimism, irrationality of investors and asymmetry of information have played an important role. Facebook's IPO was under the pressure of irrational behavior e.g. home bias, illusion of magic milestones and overreaction to medial announcement. Issue price could be overpriced due to observed characteristic of other competitors in the field.*

**JEL:** G32

**KEYWORDS:** Initial Public Offering; Facebook Inc.; Irrationality on the Capital Markets.

## INTRODUCTION

Initial public offerings refer situations when companies enter to public capital market for the first time. IPOs exhibit the statistically significant anomalies in behavior of their prices during a long time. They are underpricing of the issue prices and long run underperformance. Behavior of IPOs seems to be similar to trends in capital market's behavior, but on the other hand, IPOs' development is much more volatile. GDP belongs to the most powerful variable influencing the development of IPOs. Strong connection between GDP and IPOs can be proved by statistically significant dependence of these variables measured on historical data. Due to this positive correlation, which was documented by J. Ritter (1984) between IPOs and particular sectors development, there are assumptions that IPOs could be the first indicator signaling the renewal of the capital market's performance.

One of the most discussed IPO was IPO of Facebook Inc., which was held on May 17, 2012. This IPO was fascinating by its size and it became the biggest US IPO measured by market capitalization. Success of such a large IPO at a time when markets had suffered from nervousness due to European debt crisis and uncertainty about the sustainability of U.S. fiscal policy could be a good impulse towards calming the situation at least on the U.S. market. However, Facebook's stocks were characterized by very poor performance and IPO of the company has earned attributes such as overvalued, irrational, manipulated or associated with information asymmetry or fraud. The next section focuses on the literature review of IPOs timing and IPOs anomalies as well. The Facebook's IPO analysis is situated in the third section. The aim of the text is to find out the most powerful theory suiting the Facebook's IPO and find identification of overvaluation of issue price and irrational factors and information asymmetry that were evident during Facebook's IPO and within the stock price development.

## LITERATURE REVIEW

Number of successfully subscribed IPOs is logically related to the question whether the issuers are able to estimate the timing and demand for their shares correctly. Literature review is given below.

### IPO Timing Theory – Market Timing Theory



According to the first approach – catching the window of opportunity on the market that can be named as market timing theory – companies plan their public market debut during the period of overvaluation of share prices. Investors willing to pay higher prices are influenced by positive feeling and they interpret relevant information in way that is more positive. Phenomenon connected to IPOs resulting from market timing theory could be long run underperformance that is documented e.g. by J. Ritter and I. Welch (2002). They examined long run underperformance in US capital market during the period of 1980–2001 and it was on the level of 23.4 percent within the first three years after IPO. Similar studies have been made on different national capital markets and report that long run underperformance was caused by timing of IPO during good macroeconomic conditions and optimistic investor sentiment. Issuers benefit not only from optimistic investor sentiment but also from optimistic analysts' reports. R. Rajan and H.

Servaes (1997) claim that revenues projections of issuing companies are more optimistic about 5 percent than other companies in the field. Market timing approach does not necessarily assume irrational behavior of market participants and information asymmetry but these assumptions are not rejected as well. Time to time, rational behavior arguments are not powerful to explain some anomalies e.g. stock market premium, volatility puzzle or predictability puzzle etc. Besides puzzles, some periods of extremely high levels of capital market prices are observable. These extremely high prices are not explainable for obvious fundamental reasons. R. Schiller (2005) identifies four periods, which are characterized by extremely high value of P/E ratio. These periods are in 1901, 1929, 1966 and record year 2000. Due to recorded performance, booms and busts in the capital markets there is growing interest in behavioral finance, which uses presumptions of irrational behavior of market participants. Behavioral finance claims that efficient market hypothesis fails and there are some barriers to rebalancing the equilibrium by arbitrage.

Cognitive psychology dealing with human minds and ways of thinking points out that human body makes during the thinking systematic mistakes caused by biases e.g. overconfidence, conservatism, heuristic or overreactions and short trend preference. Decision-making is influenced by the way in which information is presented. N. Barberis and R. Thaler (2002) argue that investors' behavior is affected by irrational elements such as insufficient diversification or naive diversification, excessive trading and it affects buying and selling decisions. Information asymmetry, in the context of market timing theory, is powerful in situations when issuers can catch the window of opportunity during the time of worse informational resources available to investors. For this reason, they can interpret information in overoptimistic way. These assumptions arose mainly after the technology bubble in the spring of 2000, but they are refused e.g. P. Schultz and M. Zaman (2001), they claim that insider trading was not the main reason leading to IPO timing decision during the period of dot-com IPOs.

#### IPO Timing Theory – Informational Asymmetry

According to IPO timing theories based on information asymmetry, companies try to minimize indirect costs of IPOs. These indirect costs are typically influenced by underpricing of issue price that compensate worse informational resources available to investors. Underpricing was identified on the most capital markets at statistically significant level. The level of the underpricing fluctuates across the country sample and through years as well. In 2012, issue prices were underpriced by 17.7 percent on average that J. Ritter (2013a) claims. The underpricing in 2012 leads to 2.78 billion USD indirect costs.

#### IPO Timing Theory – Informational Externality

If there is a successfully completed IPO on the market, it can result in positive message spreading through the market that signalizes that investors are interested in buying shares of companies from some segment. Companies are able to settle their issue prices more precisely. These messages and their spillovers have an important role mainly for the developing segments of the economy. An example of this can be IPOs of biotech companies in the 80's and 90's of the last century, as well as IPOs of technology companies at the



turn of the millennium. Looking at the data regarding the IPOs development we can find the relation between the first IPOs and subsequent boom in number of IPOs from the same segment. Time period between the first IPOs and subsequent boom takes about few months and essentially meets the time requirements for the preparation of IPO process. Strong relation was rather observed within a segment than market as a whole. L. Benveniste et al. (2003) focused on informational spillovers observed clustering of IPOs of companies from the same segment. If there was a negative informational spillover, it led to subsequent 43 percent unsuccessful IPOs. But on the other hand, if there was a positive informational spillover it led to only 9 percent of unsuccessful IPOs.

#### Company's life cycle and IPO timing

Although there have never been proved statistically significant relation between age of issuing company and its IPO, relatively young age companies' IPOs were observable during the dot-com bubble. Looking at the data completed by J. Ritter (2013b) average age of the issuing company was reducing from 7 to 5 years in 1999–2000. On the contrary after the bubble burst average age of the issuing company was growing to 10 years in 2001–2011. Long run average age of IPO candidate in 1980–2012 was 8 years. Different age structure can be found on individual stock exchanges. S. Paleari et al. (2007) claims that the age of companies initially issuing on NYSE or LSE was 13 and 14 years respectively whereas 7 years on NASDAQ or Deutsche Börse in 2006.

#### Anomalies in IPO valuation process

Besides the timing factors the success of IPO is affected by the correct determination of the range of issue price. The range should be compromise between issuing company, underwriters and investors. If the set issue price is too high, there will be a threat of an unsuccessfully completed IPO. Unsuccessful emission can lead to worse conditions of funding and loss of strategic information that have to be published in connection with intension of public offering. On the other hand, too low settled price results in large indirect costs. Resulting underpricing is then measured as the difference between issue price and stock market price achieved on the first trading day.

Documented underpricing prompts that issuers tend to undervalued their stocks than have to endure the threat of unsuccessful emission. This statement is backed by behavioral finance and its under risk decision making presumptions in the prospect theory. The effect of certainty claims that man is more willing to choose more certain possibility. Moreover the negative message regarding the indirect costs caused by underpricing is framed in the context of positive feeling about successful IPO, new funds obtaining and according to cognitive psychology this positive information prevails over the loss of profit.

M. Lowry and W. Schwert (2001) and T. Loughran and J. Ritter (2002) saw the underpricing in the context of remuneration belonging to investors, who previously during the road show had been revealing their interest and pricing estimations. Their studies are concentrated on the shifts in the range of issue price that are made during the period foregoing the IPO date. T. Loughran and J. Ritter (2002) pointed out that issuers do not change the range upward according to available public information. Adjustments are only partial. M. Lowry and W. Schwert (2001) examined that 10-percentage capital market decline led to minus 11.3 percentage adjustments but on the other hand, 10-percentage capital market growth was incorporated only partially into the range, and issue price was improved by 5.8 percent upward. Their study argues only partial adjustments of range again but if there was an asymmetric effect incorporated (influence of bad and good news) they found out that partial adjustments are due to private information.

IPO OF FACEBOOK INC. FB's IPO took place on May 17, 2012. During the emission, all 421,233,615 offered shares were subscribed for price at 38 USD per share. This price represented the upper limit of the range of issue price given by 34-38 USD. The subscribed capital thus climbed to above 16 billion



USD. IPO was consisted mostly of secondary shares and the share of primary shares in issue was less than 43 percent. There were some reasons that had led to idea connecting FB's IPO with the term of pioneering company in its segment but it could be a sign of better time if there was successful IPO with such a huge capital subscribed during difficult situation and European debt crisis and period of searching for U.S. fiscal cliff. In the next parts of the text there is an analysis of individual steps of IPO, analyzed period is from February 2012 when FB announced the intention to IPO to Securities Exchange Commission.

### Period Between IPO Announcing And Final Range Of Issue Price Setting

U.S. Securities and Exchange Commission published registration sheet of the company on February 1, 2012 and FB originally intended to offer its shares on the New York Stock Exchange, NYSE. Refinements of the necessary information prescribed by the SEC were taking place through 8 amendments during February to May 2012. Company accepted a replacement the proposed exchange and on April 10, 2012 announced its intention to enter the NASDAQ. Range of issue price was established in the fifth change the registration sheet on May 3, 2012 just two weeks prior to the IPO. Original issue price range was set between 28 to 35 USD. On May 15, 2012, the range was refined, there was an increase of 14 percent from the perspective of the middle of the range and issue price should be from 34 to 38 USD. Range adjustments made by issuers are not exceptional. Table 1 below presents selected either companies operating in a similar industry or companies, which IPOs were held in the nearby FB's IPO. Range of issue price has been arranged upwards by most of them. Only Google modified the range downwards by 26 percent measured by the middle of the range in September 2004.

Table 1: Issue Prices And Their Range Adjustments Of Selected Companies

	IPO date	Issue price	Issue price vs. upper level of issue price range	Adjustments in issue price range		Changes in issue price range
Netscape	08/08/95	28 USD	17%	21 USD	24 USD	80%
Yahoo	04/11/96	13 USD	0%	12 USD	13 USD	14%
Amazon	05/14/97	18 USD	13%	14 USD	16 USD	15%
eBay	09/23/98	18 USD	0%	16 USD	18 USD	0%
Google	08/18/04	85 USD	-11%	85 USD	95 USD	-26%
Baidu	08/04/05	27 USD	8%	23 USD	25 USD	20%
LinkedIn	05/18/11	45 USD	0%	42 USD	45 USD	30%
Zynga	12/15/11	10 USD	0%	8,5 USD	10 USD	0%
AVG	02/01/12	16 USD	-11%	16 USD	18 USD	0%
Facebook	05/17/12	38 USD	0%	34 USD	38 USD	14%

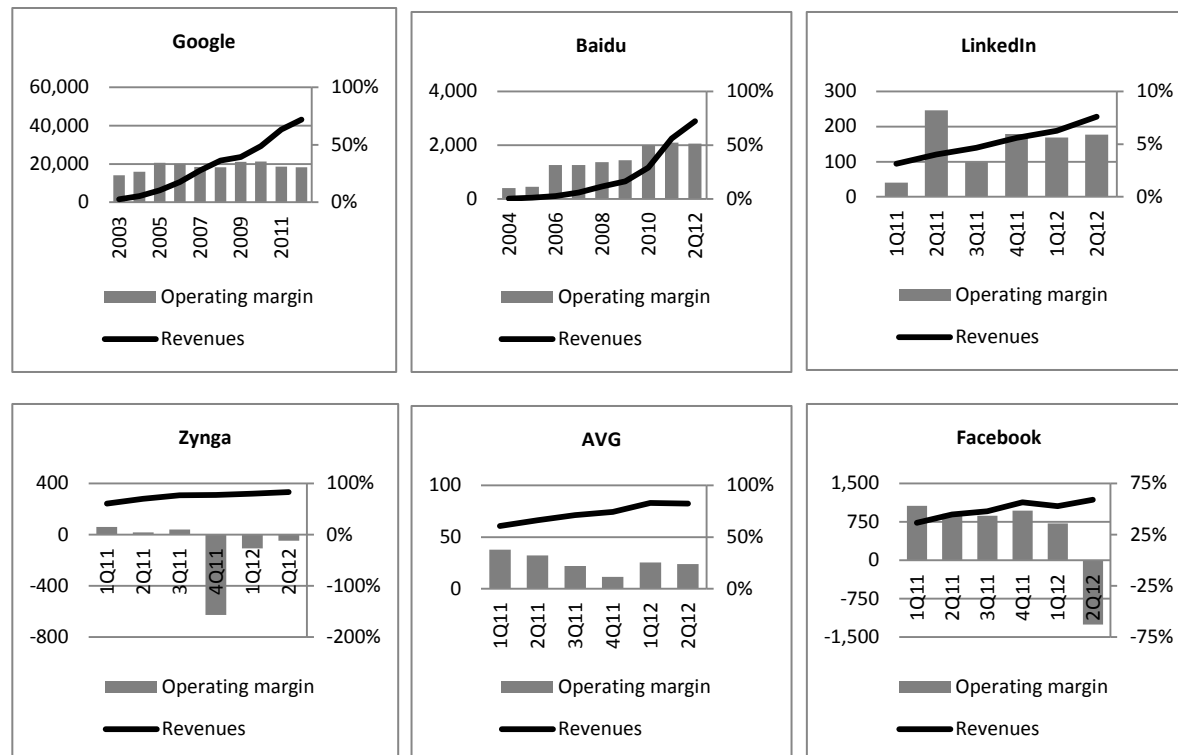
*This table shows IPO data for Facebook and selected companies similar to Facebook. There are dates, issue prices and issue price ranges and their changes during IPO process. Data comes from SEC database and own calculations.*

M. Lowry and W. Schwert (2001) but T. Loughran and J. Ritter (2002) came up with the idea of incomplete inclusion of relevant information in the adjustments in range of issue price. Both of these approaches used several days relevant profitability index in the analysis. If we use the same idea and apply this approach to the FB's IPO, it is apparent that the regulation of range increase was not in line with the performance of the NASDAQ 100 index. In the week preceding the adjustment of range of issue price, 15-day return of NASDAQ 100 was negative in the range of -3 to -1 percent. M. Lowry and W. Schwert (2001) have further analyzed that the final issue price of IPO relatively to the original emission range is best capturing (the highest value of t-test) using the return of the market during the previous 50 days. In the case of FB's IPO the performance of the index was negative at -5 percent. The estimated regression, from their study from 2001, shows sensitivity to the negative performance of 1.131. This effect should therefore adjust issue price rather down and more as -5 percent. On the contrary, positive effect is observable in company's industry – tech sector (regression coefficient 2.048) or due to the fact that FB would like to enter NASDAQ (regression coefficient 0.313). Figure 1 provides an overview of some companies' economic performance at the IPO until the 2nd quarter of 2012. Increase in the emission range is also notable for the reason of FB's published quarterly results on April 23, 2012



when FB recorded a 6 percentage quarterly decline in sales from advertising. FB was also the single company that has seen significant decline in revenues reported before the planned IPO.

Figure 1: Revenues and Operating Margins Of Selected Companies, Time Period From IPO To 2Q12



This figure consists of six segments that show development in revenues and operating margins of Facebook and selected companies. Period shown is from the date of IPO to the second quarter of 2012. Data comes from Bloomberg database.

### Issue Price and the First Trading Day on the Public Capital Market

On May 17, 2012, FB's IPO took place on NASDAQ and company's shares were subscribed on the upper level of the range of issue price at 38 USD per share. The company raised capital of 6.8 billion USD due to 180 million primary shares issued. However, the first trading day performance did not correspond to long run IPO trends especially to underpricing of issue price. The first trading day began with opening share price of 42.05 USD, which represents the price by almost 11 percent higher than the issue price. Share price climbed to the level of 45 USD but it seemed to be highly instable and then rapidly dropped to 38.23 USD. If you follow the convention of calculating the underpricing of issue price as difference between share closing price on the first day of trading and the issue price, the FB's shares did not show a significant underpricing and the closing price is higher by 0.6 percent. However, average underpricing observed during 2011 was 13.3 percent (J. Ritter, 2013a).

Extremely high issue price was discussed and some acceptable reasons on fundamental basic tried to be found in connection to company's potential. Comparable analysis can be done for example by using financial ratios of FB and selected IPOs close to the company's core business. Values are shown in Table 2. P/E and P/S ratios can explain the value the market attributes of company's economic performance. In some cases, they can be used for identification of misvalued companies. In terms of P/E and P/S ratios of company Baidu.com is significantly above average values and there is shown significantly higher enterprise value of the market capitalization in relation to economic performance. However, in August



2005, when IPO of Baidu.com took place Baidu.com appeared, there was considerable growth potential in conjunction with a very good macroeconomic situation and the rapid growth in its domestic country China, and for these reasons, recorded P/E and P/S are not surprising. FB has higher value of P/S on the day on which the shares were offered at the IPO issue price at 38 USD. Higher ratio of market price to sales per share was showed only by mentioned Baidu.com. Especially in terms of source of revenue, the most comparable company to FB is Google. Google issue price was 17 times higher than projected quarterly sales per share reported in the prospectus of the company. FB issue price was 21 times higher than the sales per share and P/S would be equal to 25 considering the possible application of option rights to purchase shares incurred prior to the IPO. The P/S ratio of companies has been already balanced during the first business day. However, FB did not exhibit significant underpricing of the issue price, on the other hand, Google's share price increased by 18 percent in one day.

To compare these IPOs, FB's issue price determined by P/S of Google should be at 31 USD. Compared with LinkedIn, which had at the IPO P/S at 11, the issue price of FB was almost doubled. LinkedIn operates like FB in the field of Internet communication. In terms of LinkedIn and its P/S, FB's issue price should be at 20 USD. Furthermore, we can observe rising trend in LinkedIn share price during the first trading day. LinkedIn share closing price rose by 109 percent. Average underpricing in 2011 was 13.3%, and in this case, the corresponding P/S at LinkedIn IPO should be 21, as FB exhibited. However, LinkedIn does not face the problem of how accurately and reliably determine the growth potential of the company, as its main source of income is providing HR consulting services to corporate clients. For these reasons, FB's P/S ratio on the level of Google's P/S at 17 times share price comparing to revenue per share should be more suitable. The average value of P/S analyzed companies at the IPO, even including the high value of Baidu.com was at 14. During the first trading day, the average P/S ratio rose to 40, however, in the case of FB, a significant increase of the closing price was not observable. On the other hand, a significant increase of the closing prices could not be found in cases of Zynga and AVG and these recent IPOs seemed to be slightly overpriced.

Table 2: Ratios at the Time of IPO of Selected Companies

	P/E	P/S	P/S during the first trading day	P/BV	Tobin's q
Netscape	n.a.	n.a.	n.a.	24	12
Yahoo!	n.a.	n.a.	n.a.	24	5
Amazon	n.a.	5	6	92	7
eBay	68	12	28	91	20
Google	161	17	20	38	12
Baidu	726	43	194	35	12
LinkedIn	512	11	24	34	16
Zynga	171	6	6	15	3
AVG	7	3	4	-7	3
Facebook	165	21	21	18	13

*This table shows ratios and Tobin's q related to Facebook's IPO and IPOs of selected companies. P/E, P/S and P/BV ratios are calculated as share price divided by earnings, sales and book value per share based on the financial data of the fiscal year preceding companies' IPO. Calculation of the Tobin's q is relation between the market value and the reproductive value of the company, q of FB is based on simplification that the value of assets given in accounting is equal to the replacement value of the company. Data comes from Bloomberg database and companies' prospectus and own calculations.*

### Irrational Factors and Insider Trading

FB's issue price was deemed unreasonably high and during the first trading day, the share price went up and down in the range of 7 USD. After the IPO, some insider trading speculations have emerged and FB's IPO was associated with at least partially exit of some owners of the company. Despite a slight recovery in June and July 2012, sharp decline occurred and FB's share price reached the lowest values under the influence of the publication of quarterly Zynga's results for the second quarter of 2012, which provides for FB gaming applications. Decline continued even after the FB's results of July 26, 2012 and early September 2012. Price of FB's shares was characterized by three-month underperformance due to



representative NASDAQ 100 index. NASDAQ 100 performance was growing up by 12.17 percent from May 18, 2012, while the price of FB's shares decreased by 50 percent from the first trading day. In the six-month horizon, the index rose by 4.73 percent, while the price of FB was lower by 40 percent considering the first trading day. Negative action influencing FB's prices was the sale of share owned by P. Thiel, who was one of the directors of Facebook Inc.

He sold his share as soon as the lock-up period expired and in case of FB's IPO, the lock-up period was uncharacteristically short and took only 3 months. Usually lock-up periods last about 6 month and free trading of crucial volume of share is limited. Panic about FB's price that was observable on the level of 20 USD per share, was calmed down by better result released for the third quarter of 2012. It claimed that FB achieved operating profit of 377 million USD. Declaration of no planned sale of privately hold shares given by M. Zuckerberg at the beginning of November 2012 had a calming effect as well and it was a much better message supporting rise in prices after selling decision made by P. Thiel or director S. Sandberg. There are several factors that evoke the evolution of FB's IPO and its shares price dynamic to be influenced by irrational factors. Firstly, there is an enormous general public interest in FB's IPO, which could lead to higher demand for share created by individual investors.

Individual investors are typically considered to be less informed and less financially literate than institutional investors. Furthermore, individual investors incline to irrational behavior when they make trading and selling decisions. Similar tendencies were found by R. Schiller (2005) who focused on the technology bubble at the end of the millennium. FB has become part of daily life, undoubtedly, there are many people, who commonly use FB for everyday communication and analogy can be found during the time when the Internet became part of the daily activities at the end of the last century. In this context, it is possible to identify possible illusions and biases that have previously been identified by behavioral finance. Firstly, we can mention home bias. It comes from preference known things to unknown things. For this reason, people tend to invest money in shares of known companies. Everyday use of the Internet as well as FB's application can cause you to feel that you know the company precisely, without focusing on the ability prediction of the future development of its price and performance.

Irrational investor behavior is often seen as excessive trading. Models based on rational backgrounds and efficient market theory claim that people reflect available information and expectations in price, however, on the markets, there are periods when significant traded volumes are observable. Investors then trade more than is justified on rational basis. B. Barber and T. Odean (2000) claimed that excessive trading is more typical of individual investors and rather men than women are. Excessive trading may originate mainly from overconfidence of ability of individual investors. Astronomically high volume of traded FB's shares is observable during the first trading day. Frequency of trades was so huge that the NASDAQ trading system was not able to enter commands to process.

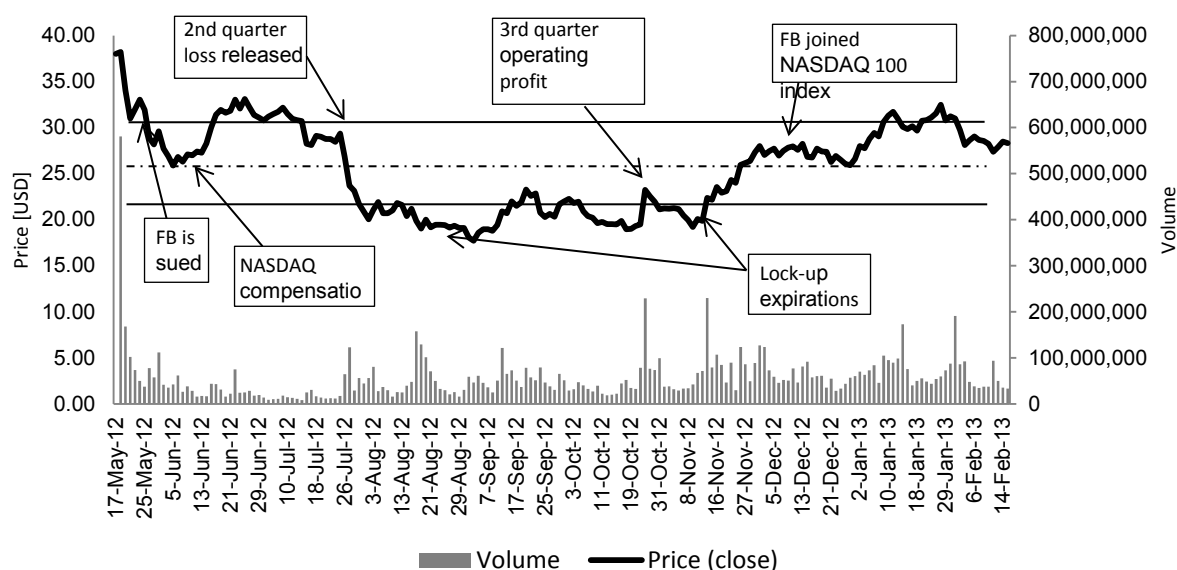
Because of money loss caused by system failure and non-execution of some commands NASDAQ will pay a millions high compensation. Behavioral finance has also come with the term disposition effect, which influences primarily selling and purchasing decisions. According to H. Shefrin and M. Statman (1985), disposition effect consists in the tendency to sell profitable shares as soon as possible, they can make profit and on the other hand, they retain shares that suffered lost. This way of thinking is influenced mainly by irrational expectations regarding the false assumption that stock market developments are mean reverting process. Mainly this tendency could maintain the average price level of 30.11 USD until the end of July 2012 but this belief was then extensively paralyzed by reporting of quarterly losses for the second quarter 2012. Besides the influence of news released, markets are often under the influence of the illusion of magic milestones. They are usually punctured ranges of share prices in whole tens or hundreds. Figure 2 below contains the development of the price and volume of traded shares, together with marked FB's relevant news, which in my opinion had a significant influence on the development of price. In addition, the levels of 20, 25 and 30 USD are marked as significant milestones. The effect of



increasing the volume traded is noticeably linked with penetration of these milestones. On the other hand, in many cases, the increase in volume may be influenced by the simultaneous effect of certain news announcement in the media. The level of 20 USD was penetrated on August 16, 2012 for the first time.

On this day, trading volumes suddenly climbed to the level of 158 million shares traded, representing an increase of 229 percent from the previous day. High volumes exceeding the level of 100 million shares remained in the next two days, when the stock price fluctuates alternately around the 20 USD. A similar situation can be observed on September 12 and October 24, 2012 when the price broke the 20 USD again. If we assume that, the behavior of investors should be rational and in accordance with the efficient market hypothesis, a severe reaction should occur only in cases of unexpected news. Deterioration in the performance of the company was already apparent before the IPO and the violent reaction to the announcement of the loss for 2Q12 seems to be exaggerated for these reasons.

Figure 2: Factors influencing the development of Facebook's share price from May 2012 to Feb 2013



*This figure shows factors influencing Facebook's IPO and they are based especially on news' releases. Data comes from Google Finance and Reuters.*

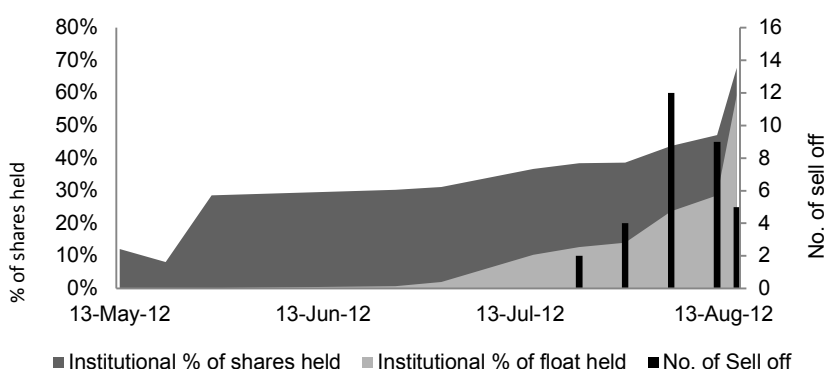
On May 23, 2012 just a week after FB's IPO and during the situation when its price was rapidly moving down and went to 30 USD per share, a group of investor sued the company for intentional damage of investors' property by saying information regarding company's performance selectively only to institutional investors and it even before the subscription of shares. Moreover, the company has been challenged for the reason of overly optimistic forecasts concerning the development of the number of users and strange kind of calculation of users not omitting false and inactive accounts. The fact of high share of secondary shares in issue could indicate that FB's IPO is associated with insider trading and abuse insider information possessed by existing investors. On May 16, 2012 just one day before IPO the number of secondary shares was increased from the originally planned 157 415 352 pieces to 241 233 615 pieces and their share rose to the level of 57 percent of totally offered shares. If it were compared with other selected companies, the majority of shares in the share of secondary emissions would be abnormal phenomenon. No company from the selected sample given in Table 1 or 2 had lower than 50 percent share of primary stocks issued. Majority IPOs was created by primary share exceeding 70 percent. You can also name investors who had increased the proportion of shares offered before IPO. They were Tiger Global Mgmt, it increased the proportion of shares offered from 7 percent to 50 percent of the 53.8 million shares totally owned, and Peter Thiel increased the proportion of shares offered from 20 percent to 50 percent of the 44.7 million shares totally owned. Goldman Sachs increased the proportion of shares



offered from 23 percent to 50 percent of the 66 million shares totally owned. DST Global increased the proportion of shares offered from 23 percent to 40 percent of the 131.4 million shares totally owned. Mail.ru Group increased the proportion of shares offered in the same manner as DST Global and it owned 56.4 million shares before the IPO. Accel Partners and Greylock Partners increased the proportion of shares offered from 22 percent to 28 or 24 percent from 201.4 and 36.7 million shares totally owned respectively. Goldman Sachs was in addition one of the leading FB's underwriters. Figure 3 below reflects the evolution of FB's shares held by institutional investors, who are generally perceived as a group better informed, but also experienced and financially capable.

If the characteristic feature of individual investors is inclination to irrational behavior during decisions making, it will be not so clear feature of institutional investors neither in terms of behavioral finance. The proportion of individual investors in share held could signalize the way of narrowing the price to the fundamental price. FB's proportion of shares held by institutional investors before the IPO is relatively low at 11 percent and there was the percentage decreases in this level during the IPO. The largest increase in the institutional share is visible at the end of May 2012, when the share price briefly dropped below 30 USD and other increase of the proportion of institutional investors is observable at a time when the share price falls below 20 USD.

Figure 3: Development Of Institutional Share Of Facebook's Shares From May To Aug 2012



*This figure shows percentage share of Facebook's shares held by institutional investors during May and August 2012. Data comes from Bloomberg database that also shows the average price at 37.58 USD at which institutional investors sold their shares within few months after IPO. It is necessary to take into account restrictive presumptions of this value and the relationships caused by highly problematic capture of all institutional trades and Bloomberg methodology used for their calculation.*

## CONCLUSION

Finally, we can say which of the IPO timing theories could be relevant for the IPO of Facebook Inc. According to the analysis of the IPO process and its individual parts I argue that the company used situation prevailing on the market and the situation where investors are subject to the illusion of the price of the company. Although Facebook's IPO do not seemed to be underpriced, in my opinion arising from the analysis, it cannot adhere to the theory of reducing information asymmetry, because the IPO was probably influenced by considerable information asymmetry. Due to given circumstances of price trends and emerging scandals around the IPO, Facebook Inc. is not attributable to either the role of pioneer in the field. In terms of age, the company is a representative issuer of IPO on NASDAQ. There were characterized individual situations and milestones in the evolution of prices of shares of Facebook, which in many cases can rely on behavioral finance, the irrationality of market participants and information asymmetry. They are especially high proportion of secondary shares in issue, the higher values of P/E and especially P/S ratio than was evident in selected IPOs of similar companies and unprecedented interest in IPOs from the general public or stock prices overreaction to reported news. Sharp traded volume growth is noticeable during the days when share price broke through the psychologically magical milestones 30 and 20 USD. There can be identified home bias, illusion of magic boundaries and



considerable influence of media reports on the development of prices. Although given analysis has shown a considerable number of examples of possible irrational fury over the price of the company, it is almost impossible to adequately test these conclusions and support them with robust statistical tests.

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## BIOGRAPHY

Monika Janicikova is a student in the frame of doctoral study program of Faculty of Finance and Accounting. She can be reached at University of Economics, Prague, nam. W. Churchill 4, Prague, Czech Republic 130 67, [xjanm111@vse.cz](mailto:xjanm111@vse.cz).



# THE IMPORTANCE OF ERGONOMICS IN THE TRAINING OF MILITARY PERSONNEL

Opincă Mihai, Academy of Economics Studies Bucharest

## ABSTRACT

*Military training is a complex process that includes military education, training, exercises and training with practice, and, in our opinion, it must be one unit, based on the development of critical and creative thinking. This article attempts to provide an overview of ergonomics in the military training for people working in other areas of manpower, personnel, and instructional research, and also offers further well-being consideration to human resources by revealing the impact that ergonomics via ergonomic training can have on the military organization.*

**JEL:** M11, M12

**KEYWORDS:** ergonomics; human resources; interaction; technique; training

## INTRODUCTION

To increase efficiency soldiers compete in battle, maintain exercise capacity and their health protection is necessary in order to act effectively on the military-technique-environmental system, aim to prepare and train staff, adaptation characteristics of combat technique and workstations on military possibilities.

Training is the acquisition of knowledge, skills and abilities to perform more effectively. Ideally, ergonomic training should give employees an understanding of how to use their workstations, employees should be satisfied with the ergonomic training they receive, and employees should perceive the training as practical, applicable, and useful. These desired trainee reactions, or attitudes, from an ergonomic perspective promote a higher likelihood for training transfer and reduction in injury, tension, and fatigue.

Ergonomic implementation embraces the idea that the work environments should fit people, not reverse. When a process is implemented in which military personnel do not exceed their physical capabilities, they can work without fatigue and do their jobs better, thereby increasing productivity and improving quality. If military personnel are required to perform tasks beyond their capabilities, the worker may be damaged and the production and quality may suffer for improper tool use and from tasks that are not designed to fit the military personnel. The ergonomic workstation should be designed and offer enough clearance without interference to body segment, encompass the available strength of the operator, and reduce biomedical stress.

The unique characteristics of military life and culture require new recruited military personnel to undergo some early training to prepare them for positions in operational military units. Despite the emphasis on military courtesy and discipline in this early training, a substantial body of hard-core skills and knowledge has to be mastered. As the training proceeds, it increasingly emphasizes the certification of individuals for specific military occupational specialties.

Optimizing any military action necessarily requires knowledge of the environment with its demands and structures of biological, psychological and social human. Modern battlefield subject military body to maximum requests, it requires to act relatively long duration often to his physical and mental limits.



Training is never complete. Continued growth in skill and knowledge is required as careers advance. Individuals may transfer to different military occupational specialties. They may require training to operate, maintain, or deploy specific and unique systems found in their operational units. They may train to prepare for unit-specific missions. They will certainly advance in rank and require training to prepare for new responsibilities occasioned by their growing maturity, competencies, and military stature. They may receive follow-on training from their units, from specialized training organizations to which they return, from manufacturing representatives, or from mentors in on-the-job training. The distinction between residential vs. unit training concerns whether individuals are trained by specialized training organizations or by operational units to which they have been assigned.

The rapid changes in technology, tactics, and missions that are characteristic of today's military operations require matching agility in the design and development of training and education programs. These training programs must combine the next components: training analysis is based on systematic study of the job and the task(s) to be performed. It identifies training inputs and establishes training objectives to be accomplished in the form of student flow and in the knowledge, skill, and attitude outcomes to be produced by the training; training design devises the instructional interactions needed to accomplish the training objectives identified by training analysis. It also selects the instructional approaches and media used to present these interactions; training production concerns the development and preparation of instructional materials. These materials can include hardware (e.g., simulators), software (e.g., computer programs and audiovisual productions), and databases for holding information (e.g., subject matter content and the performance capabilities of military systems ranging from tanks and airplanes to radios and parachutes); training implementation concerns the appropriate installation of training systems and materials in their settings and attempts to ensure that they will perform as designed; training evaluation reflects the outcomes of the training against its objectives. It determines if the training does things right and if it does the right things. It verifies that the training system meets its objectives, provides the validation that meeting these objectives prepares individuals to perform targeted tasks or jobs better, and improves the operation of the organization overall.

Ergonomics has the task of taking into account human factors in creating military equipment, selection of specialists, training crews, their preparation and training for military personnel waging battle action.

An important role in implementing ergonomics training program of military personnel is the relationship between human resource and management, which is very important in terms of direct effects produced in the organization. Managers admit that, their organization prosper for long term when the interests of employees are integrated into strategic decisions. To achieve organizational and its members development, you have to be promoted primarily as efficient work achieve.

To optimize cooperation between man and technique, even from conception and design phase, you have to take into account not only functional human possibilities, but also the psycho-sociological nature, experience, training, features with which man can ensure functionality and system continuity. There are two directions of actions:

- ergonomic organization of fighting positions with all requirements arising from it;
- create a complex training, dominated by intense training and systematic exercises in order to acquire skills to reflexes.

Recognized as a preventive specialty, ergonomics is concerned with examining the working conditions in order to obtain better harmony between man and the environment in which they work, and obtaining optimum efficiency and comfort. In concept of the same author, ergonomics prioritizes protection and comfort in human labor whereas, ethics ergonomics, claims, ultimately, better working conditions as that may improve without neglecting other criteria, as important as, for example:

- increasing the performance of the organization in terms of efficiency and effectiveness;



- increased safety and intrinsic interest in the task;
- increased work satisfaction and comfort.

Researching human resources within the military activity, military ergonomics aims to develop the scientific basis for optimizing the cooperation of military components in order to increase their effectiveness in battle, and finding ways and means by which the military can exploit the technical possibilities of weapons, without overloading the body. This implies a higher organization and also ergonomic of work, in which the soldier must perform their tasks with a minimum consumption of time and resources.

To provide efficient military-environmental-technique and minimize error possibilities, while reducing requests, concomitant with increasing satisfaction in work it, is necessary both for the designer and for the organizers and those who lead the training themselves, to use appropriate methods, which have to be based on knowledge of human possibilities, limitations and requirements at work. For this it is necessary to meet the following management instruction requirements:

- be planned a unit;
- be managed with competence;
- be a continuous and progressive process;
- be standardized, adopt and implement NATO standards and procedures;
- to perform modular;
- provide motivation;
- be an activity mostly practical strategies
- be a flexible activity (depending on changes that occur);
- promote requirement;
- be assessed against performance standards;

In the military, we believe that a good adaptation between man and military equipment requires consideration of the following two aspects:

- knowledge battlefield applications - both the physical, chemical and biological as well as psychological ones - knowing that they can influence directly or indirectly the military psychophysical behavior;
- knowledge reactions and behavioral manifestations of the military in response to the complex applicant conditions of the battlefield.

Military options to respond to these requests are not unlimited. There is intensity and duration thresholds of calls to which the body can handle and thus react accordingly. Exceeding these limit-thresholds it can disturb functional capacity and body strength. In these conditions disturbances may occur in physical and mental functioning of the body, which can lead to premature fatigue setting. Conditions in combat have shown that applications of high and long intensity lead systematically to decreasing physiological and psychological indices and repeating them - in a short period of time - caused occupational diseases.

Today's military pilots face significant challenges in their attempt to "train as they intend to fight". A variety of constraints makes it difficult to provide realistic training environments on a consistent basis so that new skills can be learned and existing skills can be refined. Some of these constraints include:

- reductions in flying hours that can be used for training;
- training range restrictions;
- aging aircraft that makes it more difficult to use them for training hours versus operational hours;
- safety constraints such as altitude floors below which trainees cannot fly in peacetime but they would fly during combat;
- security constraints that will not allow pilots to use their full range of tactics and electronic warfare gear on training ranges.



## CONCLUSION

In these circumstances, given the implications of the application on work capacity and efficiency and effectiveness on default activity, prevention of fatigue and its mitigation is a requirement of analysis or ergonomic design of military activities.

In this respect, the main lines of action are:

- analyze, organize and ergonomic design of military activities using assembled appropriate methods and techniques that allow diagnosis application factors and application of ergonomics principles and requirements;
- establish a rational regime of work and rest allowing fatigue, its mitigation and restoration of working capacity.

Taking into account the changes in the modern battlefield, following the development of combat techniques, ergonomics should be given more importance because it explores the problem of ensuring an action environment corresponding physically and mentally to the human body, leading to maintain and develop abilities of combat military personnel and to carry out the tasks entrusted, that allow individual, under normal effort or request, to meet any objectives.

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Opincă Mihai is Ph.D student at the Academy Of Economics Studies Bucharest. He also serves as an officer in the Romanian Ministry of Defence. He has published, alone or in collaboration, one book, two articles and studies published in journals included in national and international databases. He can be reached in Bacău, Romania, [misu\\_op80@yahoo.com](mailto:misu_op80@yahoo.com).



# RBV INTEGRATED FRAMEWORK FOR EMPOWERING TAUGHT SHIPPING INWARDS

Tabacaru Dumitru S., Free International University of Moldova, Chisinau

Paul Coserin, Free International University of Moldova, Chisinau

Mihail D. Dinu Laurentiu, Free International University of Moldova, Chisinau

## ABSTRACT

*From this point of view, integrated framework shipping information reveals the major orientation linked to contribution to the green environment arrangement from which will also result the managerial efforts growth of making more pleasant the worker's labor, in the purpose of motivating them, generally speaking, in growing the labor efficiency and, especially, in growing the productivity. In conclusion, most integrated framework shipping information's field specialists consider that achieving an interdisciplinary found, in its profound sense, in all of the ergonomic researches preparation, realization and finalization phases need an significant team effort, from which depends the development of these researches itself. Such a concept implied, integrated framework shipping information, at this time, the development of a communication system in order to decentralize and lead information towards the decision nuclei. Moreover, these structures of integrated framework shipping information had to track the strategies of enterprises in order to adapt to the form, structure and nature of the market.*

**JEL:** L92, O18, R41.

**KEYWORDS:** resources, development, integrated framework, shipping, technological upward trend.

## INTRODUCTION

Supplied by the needs to adapt shipping, on the integrated framework, to the technological changes, to maintain a specialized and enhanced integrated framework labor force, and by the professional progress which joins low costs with reduced shipping time, the organizations have drawn near shipping -learning.

The shipping information is based especially on knowledge, on the generation and confrontation of technological upward trend. A country where most part of the manpower is made up of individuals operating with information and for whom information is the most important element is an shipping information.

The integrated framework shipping information has the following main characteristics:

- passage from an economic activity focused on the production of goods to a service-render oriented economy;
- preponderance, within the active population, of the professional and technical class;
- vital importance of information as source of innovation and management (guide line).

## INTEGRATED FRAMEWORK SHIPPING INFORMATION FOR MARITIME PERFORMANCE

Integrated framework shipping information becomes, at the same time, the main means of maritime performance. We have the liberalization of trade and finance, the remarkable advance in technology of information and communication and the creation of the global market on one hand, and the increase of new actors, including many transnational non on one hand – governmental organizations, active in areas of human rights, labor standards and the environmental protection on the other hand. Nowadays, the



multinational corporations are eager to pursue the opportunities of global economic integration. They have become aware of the Integrated framework shipping information that their actions induce, so they try to find strategies to be on top.

Constant integrated framework shipping information training and continuous learning seem to picture the solution so that today's employee might keep its post and at the same time maintain a competitive position on the labor market, given the fact that the upgrading of integrated framework shipping information knowledge takes place every 5 to 6 years now.

According to specialized integrated framework shipping information research, public schooling/formal instruction is what mostly determines personal income and the configuration of integrated framework shipping market.

Equally relevant for Romanian integrated framework shipping – as it results from empirical research conducted in order to assess the connection between human capital and companies' productivity- is the fact that highly trained workers are a key source for innovation and long term competitiveness.

Integrated framework shipping information expertise indicates the fact that the link between personal salary/individual remuneration and the education level of human resources grows tighter as the technology rapidly improves.

From this point of view, integrated framework shipping information reveals the major orientation linked to contribution to the green environment arrangement from which will also result the managerial efforts growth of making more pleasant the worker's labor, in the purpose of motivating them, generally speaking, in growing the labor efficiency and, especially, in growing the productivity.

In conclusion, most integrated framework shipping information's field specialists consider that achieving an interdisciplinary found, in its profound sense, in all of the ergonomic researches preparation, realization and finalization phases need an significant team effort, from which depends the development of these researches itself. This fact is mentioned because ergonomics' research team founds the organizational and institutional framework in which it develops a permanent scientifically and compartmental education, through revealing the team's cognitive, attitudinal and affective dimensions and also revealing the importance of the interdisciplinary attitude during the ergonomic research, as a premise to growing its contribution to creating a scientifically foundation of labor projection, generally, and job's projection, especially.

The long-lasting character of the integrated framework shipping information educational process during a life time represents the longevity key in an organization and the core element of the educational institutions. Holders of a serious self-educational skill will orientate the integrated framework shipping information way in future.

One of the most important desideratum of integrated framework shipping information, its apparition has been to overcome the traditional activities reserved to selling, starting from the premise that the consumers' satisfaction contains a large variety of aspects which should be taken into account, at the same time, not only the consumers' necessities and wishes regarding the structure of products and services or the distribution system, but also the presence of other similar offers on the market, their capacities and interests for integrated framework shipping information.

Such a concept implied, integrated framework shipping information, at this time, the development of a communication system in order to decentralize and lead information towards the decision nuclei.



Moreover, these structures of integrated framework shipping information had to track the strategies of enterprises in order to adapt to the form, structure and nature of the market.

The knowledge flow system in management and organization includes all resource and user subsystems involved in development and application of meaningful management knowledge. As in other disciplines, this system is comprised of several subsystem categories, such as basic or pure research; applied research and development; practice; and, ultimately, consumption. Here, consumption is used to describe the benefits accruing to some ultimate benefactor or group throughout the integrated framework shipping information.

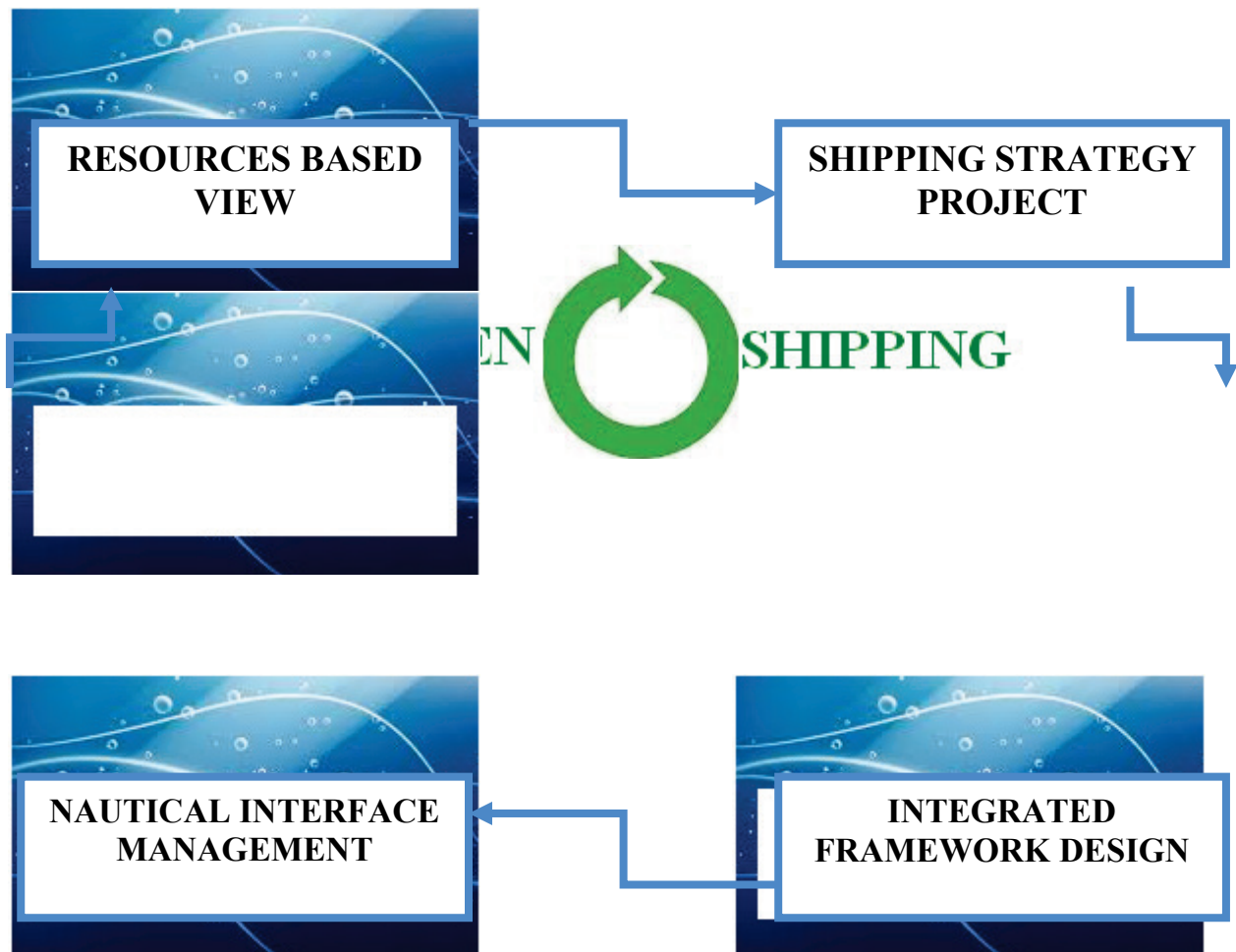


Figure 1. RBV inter-variables for boosting green shipment (author's own projection)

The resources based view for industries and organizations, goes in the system as the following elements: financial, material and human resources, information, principles, norms, managerial strategies, technologies, development policies, etc. Without the human factor that creates, produces and enhances the value of cultural products, the other resources are simple potentialities. The employed personnel represent not only a resource of the system of culture but also a relevant indicator of evaluation of every branch and cultural organization

Today's fast-moving business environment demands that the effective resources based view be both a well-organized and highly adapted in understanding shipping basic needs and empowerment in the



workplace. Gaining commitment, nurturing talent, and ensuring employee motivation and productivity require open communication and trust between managers and staff.

Benefits are as follows:

- enhancing performance and productivity by solving emerging organizational problems;
- fostering innovation and services;
- identifying knowledge flow;
- identifying knowledge assets;
- improving efficiency;
- sharing knowledge with clients.

Empowerment in business means knowing how to “humanize” the work environment so management and employees work together to enhance productivity and achieve greater personal and professional success. An empowered company understands and appreciates that the “human factor” can add or subtract from the bottom line. Empowerment is a company-wide commitment to respect all employees as intelligent and responsible human beings.

### **THE ROLE OF THE RBV: OF GREAT IMPORTANCE IN THE COMPETITIVENESS INCREASE**

The role of the RBV is of great importance in the competitiveness increase within the logistical systems used in the circuits of distribution. We take into account the fact that the reorientation from the traditional instruments to the decentralized configurations is encountered more and more often in the logistical domain.

Such a reorientation, attested by the evolutions in the conceptual approach of marketing, has as a result the apparition of some complementary concepts in relation to marketing – telemarketing, cyber marketing, etc. – which have a major impact on the management of logistical processes.

But, a further analysis of the respective concepts – technological upward trend materializations of the interference of the elements which make up the two basic concepts: marketing and logistics – and of the action models which may be used in order to ensure the enterprises’ profitability, emphasizes the necessity of increasing the personnel’s volume of knowledge and even of a structural improvement through training in the managerial activity.

Technological upward trend for RBV empowerment has different pillars than non-formal training, because trainings are based on mutual respect from trainer to participants. Trainings are based on respecting each other idea, on critique of the idea and not of the person. Everyone can share experiences that are related to the subject of discussion, and also important is the feed-back process. Feed-back is very useful because it is not a critique not an advise but a way to see your own behavior in a mirror and to reflect upon your actions. Trainers have the knowledge and the ability to stimulate participants to realize and deduce themselves the information and the good way to act.

RBV, as input in the production cycle of an economy, is attained through consumption of education services. The better the education services, the more developed the human capital. But human capital is only an input. In order to achieve high quality outputs, you actually need a functioning economy. I believe that a vibrant labor market and an economy that develops rapidly will generate the base for the human capital development



The technological upward trend has moved towards a knowledge-based society and economy. More than ever before, access to up-to-date information and knowledge, together with the motivation and skills to use these resources intelligently on behalf of oneself and the shipping as a whole.

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# MODERN TRANSSHIPMENT: HIGH LEVEL HUMAN INTERFACE AND INFRASTRUCTURE

Paul Coserin, Free International University of Moldova, Chisinau  
Tabacaru Dumitru S., Free International University of Moldova, Chisinau  
Mihail D. Dinu Laurentiu, Free International University of Moldova, Chisinau

## ABSTRACT

Professional competence as well as proficiency in empowering maritime hub flexibility are sine qua non conditions for achieving effectiveness in shipping overall for it allows leadership to make predictions about further developments: organizing activities, resource management, creating incentives for employees and so on. The development of the mentioned empowering maritime hub flexibility provided various knowledge regarding the study of human activity during the labor process. It was first necessary that these sciences develop in order to contribute to the apparition of other science that is transshipping. The theoretical and practical understanding of these essential aspects created communication paths between sciences and gave a new impulse to the empowering maritime hub flexibility researches development process.

**JEL:** L92, O18, R41.

**KEYWORDS:** transshipment, technological interface, empower infrastructure, moving goods, maritime hub flexibility.

## INTRODUCTION

While keeping an equidistant and objective position towards modern transshipment, we may reach to the conclusion that globalization gives mankind the possibility to fully enjoy the advantages of the liberty of moving without any other space constraint either physical or virtual. Information can not be stopped at the border. We can easily remark the global thriving of affaires, mainly because of the rapid modern transshipment.

Working in a modern transshipment domein with people of different backgrounds involves a lot of arguments and requires increased flexibility, tolerance and openness. It asks for some efforts to understand the other's points of view and of course, the effort to make compromises. If managed well, though, the competences of different team members can complement each other and can produce excellent results. Intercultural teamwork can be a deep mutual learning experience for all team members, as well as a source of mutual support. Discussing and finding a balance between different perceptions, opinions and experiences increases the chances of finding an approach that will be useful for the company.

The benefits of modern transshipment particular approach to personal training can be easily pinned down if we are to consider the fact that these newly achieved qualifications can be put to use in order to obtain a better remunerated employment. The inherent advantages in embracing this principle are not only material, since the majority of the experts agree upon the fact that the accumulation of new pieces of knowledge also brings about personal, emotional fulfillment.

Nowadays, modern transshipment seems to matter the most, determining, as a matter of fact, the choosing and the upholding of the commercial empowerment. Thus, the need to invest in modern transshipment appears to be imperative for today's shipping.



Ensuring a basic level of professional training for modern transshipment, which is indispensable for an efficient activity at one's shipping place, (communicational skills, mathematical calculus, technology of information, democratic citizenship, critical thinking, team work, continuous learning) irrespective of his position or area of expertise, represents an important phase in improving one's adaptability to new situations through the process of continuous learning.

### **MODERN TRANSSHIPMENT INSIDES**

In these conditions, the normal and justified modern transshipment's preoccupation for the rational usage of resources appears, and the modern transshipment research acquires a special importance for the implication in creating the efficient putting into good use the human potential conditions. At the same time, developing the ergonomic research and its interfering with the practice activity regarding labor projection the connection between problems regarding the ergonomic factors of the activity's efficiency is being made.

The transition from a goods production economy to one based on data networks needs massive transfers of power and partially explains the modern transshipment for the wave of financial and industrial reorganizations throughout the shipping world, bringing forth new leaders, while the companies try to adapt themselves to the newly emerging imperatives.

There are two basic modern transshipment premises upon which this study is founded. First, although the majority of utilization studies has dealt with items such as a piece of industrial equipment, a pharmaceutical product, or a chemical fertilizer, this study assumes that similar examinations can be accomplished using more conceptual subjects, such as management concepts and practices. This assumption obviously is shared by others who have attempted to trace the diffusion of this type of phenomenon.

there is a need to more completely analyze the entire knowledge flow system. Investigations of this nature conceivably could begin with our understanding of the creative process of man and extend into various aspects of the epistemology of management and organization. Unless the knowledge developed is scientifically valid and predictive, there is little virtue in its efficient utilization.

Another trend has appeared to the level of human resources solutions and consists in a profound integration of this with the ERP systems (Enterprise Resource Planning) of the companies. So, there has been developed specialized modules, with are perfectly integrated to IT systems. The gathering of this application with the ERP system is used especially for the wage payment, determining a great level of promptness in realizing the financial and informational processes.

The comparative advantage theories suggest that each region should produce according to its endowments. Factor endowments and technology, which determines the relative opportunity costs, are the main driving forces behind industrial concentration. The Ricardo model emphasizes the differences in labor efficiencies while the Heckscher-Ohlin model emphasizes the differences in factor endowments.

These theories suggest that with constant return to scale and perfect competition, the economic activities should be evenly distributed in all relevant regions if there were no endowment differentiations.

Working in a team with people of different backgrounds involves a lot of arguments and requires increased flexibility, tolerance and openness. It asks for some efforts to understand the other's points of view and of course, the effort to make compromises.



If managed well, though, the competences of different team members can complement each other and can produce excellent results. Intercultural teamwork can be a deep mutual learning experience for all team members, as well as a source of mutual support.

Discussing and finding a balance between different perceptions, opinions and experiences increases the chances of finding an approach that will be useful for the company.

The powerful connection among human capital, salaries and productivity is clearly reflected in macroeconomic estimations, comprising total income as well as the externalities from human capital. Besides this quantitative dimension, the quality of education is equally important in matters of productivity although research has not managed so far to produce an instrument of measurement as far as these aspects are concerned.

### MARITIME HUB FLEXIBILITY: PROMOTING AND GROWING

Also, developing the interdisciplinary researches from the maritime hub flexibility's field, promoting and growing these type of researches, enforce the reputing into good use deferent's participant sciences dimensions at maritime hub flexibility's foundation and its systematic connections.

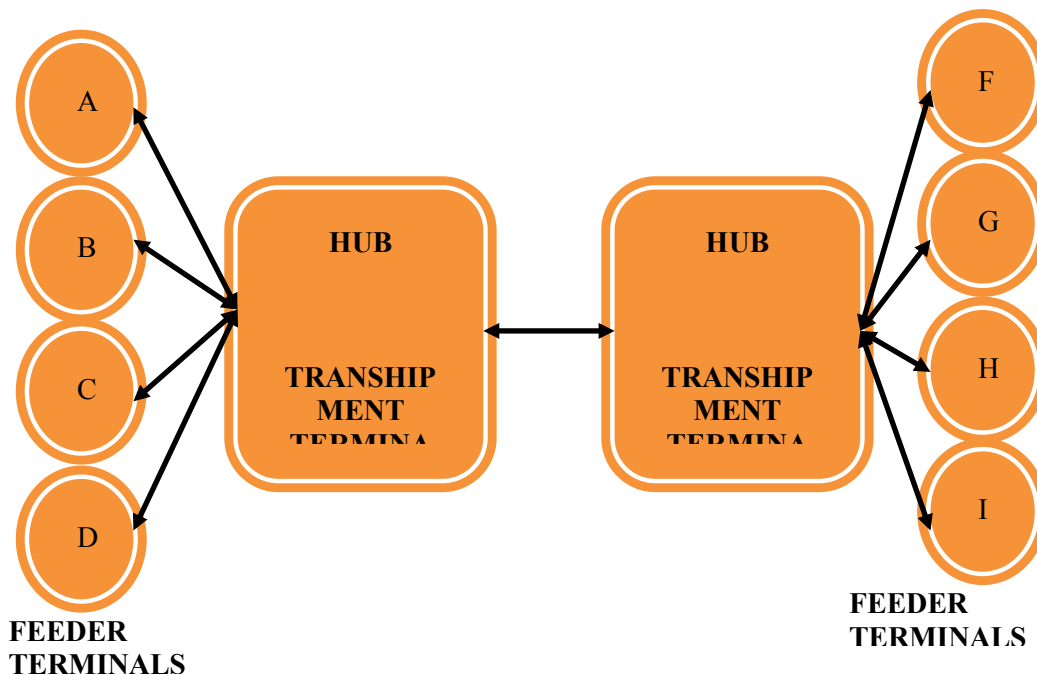


Figure 1. Container Transshipment (<http://www.mantrana.in>)

In these conditions, the normal and justified modern shipping interconnections's preoccupation for the maritime hub flexibility appears, and the empowering maritime hub flexibility research acquires a special importance for the implication in creating the efficient putting into good use the human potential conditions.

At the same time, developing the maritime hub flexibility research and its interfering with the practice activity regarding labor projection the connection between problems regarding the maritime hub flexibility factors of the activity's efficiency is being made.



Thuse modern universe of electronic maritime hub flexibility is accessed and exclusively intermediated by the human operator, always in charge of updating/suppressing ambiguous information relating to maritime hub flexibility.

### EMPOWERING MARITIME HUB FLEXIBILITY

There is a climate of trust and encouragement of expressing ideas for empowering maritime hub flexibility. In a group, the lack of trust is based on the fact that the members do not know the role of the others. If someone asks questions in a group, he is perceived as a group cracker. In a empowering flexibility team, members work in a climate of trust and are encouraged to express their ideas and to ask questions.

The empowering of maritime hub flexibility is a complex and continuous process. The intricacy of such procedure stems from the chained series of learning sessions and the aspiration towards improving oneself:

- direct training at one's workplace under the supervision of one's manager
- taking part in classes organized by one's institution or in specialized training centers
- involvement in special programs of self improvement followed by periodical session of assessment and evaluation
- taking part in specialization programs in both national and foreign academic institutions.

The present informational explosion is characterized by the simultaneity of several phenomena that the organization must confront with:

- rapid growth of the information stock;
- the setting up of unparalleled networks that facilitate access to information;
- the development of some very powerful means to process information (supercomputers).

Nowadays, the organizations are confronted with more than obvious technical realities: the accessible information stocks are growing exponentially, in direct relation with a market of adequate demands.

The beneficiaries of the information, research and development results are firstly the members of the entities, who increase, thus, their chances of professional success, then the organizations that take advantage of the exploitation

Knowledge, information and communication are new factors of development, while the industrial speed of changes is determined by a global factor, also called the technical and scientific revolution. Now, knowledge is the most important strategic resource of material wealth and social development, and the computer is the technical symbol of change

Thus the maritime hub flexibility progress, as analytical process in the life of an organization, cannot exist without its own documentary base (valuable books, newspapers and magazines in all languages), without the controlled access to the electronic information resources resident on the Internet, without the dialogue permanently institutionalized between experts, members of similar organizations.

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# RETURN DEPENDENCY SWAY BY FREIGHT FLUCTUATION AND QUANTITATIVE AND QUALITATIVE INSURANCE

Mihail D. Dinu Laurentiu, Free International University of Moldova, Chisinau

Paul Coserin, Free International University of Moldova, Chisinau

Tabacaru Dumitru S., Free International University of Moldova, Chisinau

## ABSTRACT

The applications of freight fluctuation to the return dependency upon shipping profitability allow producers to supply new and flexible services that are cost-competitive with conventional mass, standardized and rigidly packaged options. Technology gives suppliers the flexibility to react to market demands and the capacity to combine it with other suppliers to provide new combinations of services and improve the return dependency upon shipping profitability effectiveness.

Today's worldwide shipping climate is characterized by hard competitions for taking hold of maritime markets, by professional rivalries that arouse the spirits and by excessive personnel mobility as per the invisible front of strategic information, that information which can eliminate the competition for ever.

**JEL:** L92, O18, R41.

**KEYWORDS:** return dependency, shipping profitability, freight fluctuation, unitary structure, risk insurances.

## INTRODUCTION

This return dependency upon shipping profitability analytical solution is characterized by a unitary structure. It combines conventional statistical methods and artificial intelligence to promote company management of insurance which comprises quantitative results and qualitative hypotheses. Return dependency upon shipping profitability is one of the many cases in which technology may be helpful in managerial.

In their return dependency upon shipping profitability, the nature and the type of relations among the persons engaged one way or another in the action, process or operation that they need to be informed about, influence the use of information. Their analysis, assessment is not just a scientific step, it is also a socio-political process, where the purpose and the intensity of the interactions between those implied govern the way in which the information is generated, transformed and used.

Taking into account the structural systems encountered within the return dependency upon shipping profitability, we are inclined to think that (when dealing with the synergetic forces of an enterprise) economic intelligence can be deemed their nucleus or at least their decisive factor. It is known that in the confrontation between the market's forces and in order to develop efficient and competitive activities, the internal forces of an enterprise (namely the human, material and financial forces) and the way in which they are exploited have an important role, phenomenon which in the literature is called "the synergy of the enterprise".

Given the fact that, conceptually, the policy of distribution is regarded as a specialized policy of commercial forms which refer to activities of locating the logistical operations, choosing the intermediary channels, locating the selling points, establishing the prices and the specific advertising activities, they form a process of major importance. Such an approach emphasizes the fact that the return dependency



upon shipping profitability as being used in the process of distribution should be involved not only because of the variety and volume of skills and techno-commercial knowledge, but also because of personal qualities.

### RETURN DEPENDENCY UPON SHIPPING PROFITABILITY

The return dependency upon shipping profitability cost and the time constraints involved in a risk analysis are very important elements in the shipping decisions. The major advantage of risk analysis is that it enables us to attack more difficult problems and to make decisions we wouldn't have felt competent to make.

Rate of Return (RR):

$$RR = \sum_{j=1}^N \frac{\sum_{i=1}^N B_{ij} - \sum_{j=1}^{N1} C_{ij}}{(1 + 0.01R)^{i-1}} = 0 \quad (1)$$

where the equation (a polynomial of (n-1) degree) is solved by successive approximation for the range - 20% to 100%. R is the discount rate the project in years.

The applications of freight fluctuation to the return dependency upon shipping profitability allow producers to supply new and flexible services that are cost-competitive with conventional mass, standardized and rigidly packaged options. Technology gives suppliers the flexibility to react to market demands and the capacity to combine it with other suppliers to provide new combinations of services and improve the return dependency upon shipping profitability effectiveness.

A minimum threshold of risk reserve can be obtained also using the inequality of Cerbasev:

$$P(|Y - M(Y)| < \varepsilon) \geq 1 - \frac{D^2(Y)}{\varepsilon^2}$$

Taking  $\varepsilon = t\sigma = R$  where  $\sigma^2 = D^2(Y)$  is obtained;

$$P(|Y - M(Y)| < t\sigma) \geq 1 - \frac{1}{t^2}$$

Because  $\{Y - M(Y) > R\} \subset \{|Y - M(Y)| \geq R\}$  results

$$P(Y - M(Y) > R) \leq P(|Y - M(Y)| \geq R) = 1 - P(|Y - M(Y)| < R) \leq 1 - \left(1 - \frac{\sigma^2}{t^2 \sigma^2}\right) = \frac{1}{t^2}$$

Taking  $\alpha = \frac{1}{t^2}$  a probability of risk accepted, results:

$$P(Y - M(Y) > R) \leq \alpha$$

Return dependency upon shipping profitability has moved the affairs towards a knowledge-based shipping economy. More than ever before, access to up-to-date information and knowledge, together with the motivation and skills to use these resources intelligently on behalf of oneself and the community as a



whole, are becoming the key to strengthening Europe's competitiveness and improving the employability and adaptability of the workforce.

Redefining the place and the role of return dependency upon shipping profitability in the present European economy triggers the characterization of the level and evolution of the macro economy of this shipping sector independently and in interaction with the other branches and sectors of activity as per the considering of freight fluctuation in terms of efficiency and effectiveness.

### **DECISION-MAKERS TO EXPLOIT THE OPPORTUNITIES AS PER THE RETURN DEPENDENCY UPON SHIPPING PROFITABILITY**

The use of information within an organization allows the decision-makers to exploit the opportunities, taking into account the organizational constraints among which the most important would be the need for information received in due time.

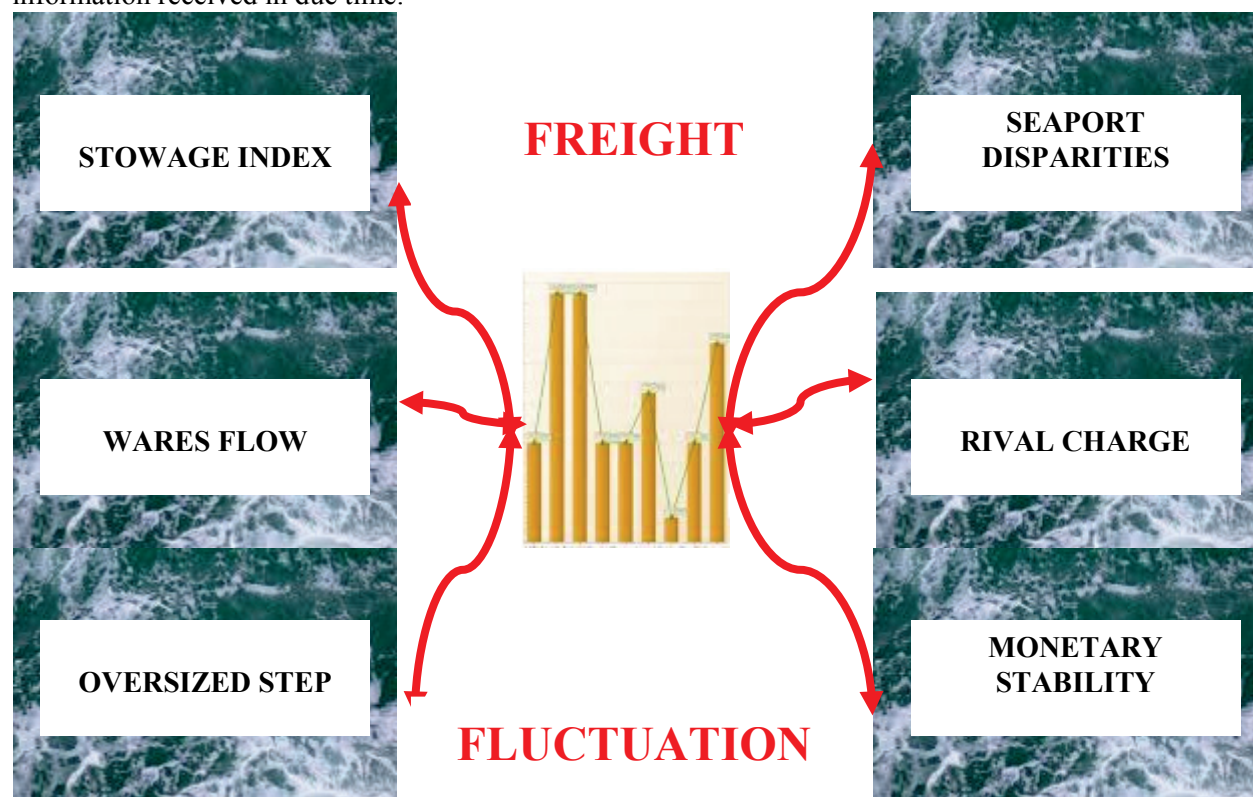


Figure 1. Freight fluctuation intercorelated dependency variables

Given the fact that the contribution of return dependency upon shipping profitability to the economic growth becomes more and more obvious, the study of shipping modernization is extremely important. Both the trade theory and economic geography literature suggest that industry characteristics affect geographic industrial concentration. Heckscher-Ohlin model finds that if differentiation in factor endowments exists between regions, the industries with intensive use of some endowments would be concentrated in regions that are rich in these factors. We take labor and technology intensities as candidate factors that affect geographic industrial concentration.

The moral hazard is given by the fact that an insured person can actuate to develop the probability of producing the insured event. Then, the moral hazard appears when the individuals have certain control over the loss of probability or magnitude, but the modifications of this control are not observed by the



insurer and not affect the risk premium. Under these circumstances there are incentives for super – ensuring. This need doesn't appear under an excessive covering with one policy, but may involve multiple policies with different companies.

No matter if the moral hazard exists or not, a market formed of many individuals who change from the point of view of risk sources, but who cannot be identified systematically in individual way by the insurer, must confront themselves with the same opportunities of the contract and with the same bonuses and must choose the same covering.

### **MONEY SPINS THE SHIPPING AROUND**

Correctly used, information may lead to avoiding cases where physical strength or money power are resorted to, being also persuasive for those holding it, regardless the other's conscious interest. Information is power of the highest quality. Today, computer network allows the access of organizations to a large number of information, and also the access of employees to data about them or their costumers.

This happened as a result of rapid development of computer's technologies, on one hand, and the decrease of its price on the other hand, influencing also its introduction in every tourism activity.

The potential benefits of controlling the freight fluctuation and its return dependency are as follows:

- improved ability to sustain competitive advantage of an organization;
- immediate results in solving organization-wide problems;
- improved organizational productivity in delivering services to clients;
- development and constant improvement of competitive long-range service and technology strategies;
- improvements in the quality of an organization's work force, through capacity building and up training;
- stimulation and motivation of employees;
- formalized knowledge transfer system can be established (best practices, lessons learned);
- improved capture and use of knowledge from sources outside the firm.

Regarding this, the applications used have to contain a number of specific functions, for example: for the evaluation of the employees, for administration of the professional training, etc. Also, specialized applications are used for the recruiting process and it can contribute to a substantial reduction of the costs involved.

The capacity to fulfill an organizational task or an equivalent one, the difference between two stages or forms of uncertainty, before and after a message has been received, the degree to which a system variable depends on or is constrained by another – all this, undoubtedly, represents – information.

In this context, the IT applications in the educational system represent a dynamic, fully extended field, a main point of interest both for schools and the commercial societies that are active on the education market. Although, up to a certain acceptable extend, the hardware and communication infrastructure exists, as far as high-schools are concerned, the usage of the new IT is under expectancy, people's implication to a more superior level being necessary.



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# **INTRODUCTORY ACCOUNTING FINANCIAL ANALYSIS RATIOS INFORMATIVENESS UTILIZING THE 2011 FORTUNE 1000 COMPANIES**

Peter Harris, New York Institute of Technology

Liz Washington Arnold, The Citadel

## **ABSTRACT**

*This study will assess the usefulness of information determined from the calculation of fifteen of the financial ratios taught in introductory financial accounting courses. This paper is assessing whether the financial ratios included in various introductory accounting courses to measure liquidity, profitability, solvency, cash flow adequacy, market strength and other ratios provide useful information relative to the company's position in the fortune 1000 and how it compares to a competitor not included in the 2011 Fortune 1000. This study will assist not only in evaluating which ratios are providing useful information, but will also assist in the classroom in determining what ratios should be emphasized. The study will also include 11 years of descriptive analysis of the company.*



# THE 2011 FORTUNE 1000 COMPANIES AND CORPORATE MALFEASANCE

Peter Harris, New York Institute of Technology  
Liz Washington Arnold, The Citadel

## ABSTRACT

*This study will provide an empirical analysis of the activity of the 2011 Fortune 1000 companies to determine the extent, if any, that corporate malfeasance or unethical behavior is associated with each company in the last 11 years. The study is providing data relative to “unethical behavior” and company success. The study will also provide 11 years of descriptive analytical information for these companies. Sources used for this study include the SEC’s Electronic Data Gathering and Retrieval (EDGAR) databases for company submission of financial statements and restatement of financial statements included in each company’s annual report and the SEC’s Auditing and Accounting Enforcement Releases (AAERs). This study also utilized publically accessible news media to retrieve information. This study adds to the contemporary accounting literature by providing information as to the amount of malfeasance, if any, that is associated with our largest company’s.*



# ASSESSING ONLINE VS FACE TO FACE LEARNING

Kalpana Pai, Texas Wesleyan University

## ABSTRACT

The purpose of this research is to assess whether students in an online class are learning as well as students in a face-to-face class setting. *Previous research comparing learning in online vs. face-to-face settings studies suggests that the learning outcomes of students using technology at a distance are similar to those of students who participate in conventional classroom instruction. The "no significant difference" finding has become accepted as fact in the policy community in particular, where at least some public officials have pronounced that the last college campus has been built. Some of these studies find that in an e-learning environment that emphasizes learner-centered activity and system interactivity, remote learners can outperform traditional classroom students.* This study will add to previous studies in this field about online versus face-to-face learning. The students in my classes have access to the same resources and also take the same test. This study has two parts to it. (1) Assessing the student perception of learning through the IDEA survey questions (teaching evaluations) and (2) Using the actual questions on the final exam to examine whether online students do worse or better than face-to-face students. The participants are students from the Principles of Economics classes that I teach – only when I teach both the online and the day-time sections. The findings will help understand students' perceptions about learning in one environment vs. the other as well as actual comparison of student answers across the two environments will reveal any gaps in learning that can be addressed in future instances of teaching the class.

**JEL:** A20, A22

**KEYWORDS:** Assessment, Online Education, E-learning, Economics



# AN EDUCATION IN LEADING A COLLEGE: GROWING IN TURBULENT TIMES

Gurram Gopal, Elmhurst College

## ABSTRACT

### CASE DESCRIPTION

Elmhurst College is a small liberal arts college located in Illinois that provides undergraduate and graduate programs in liberal arts as well as professional programs in business, nursing and education. The school faced a serious budget crisis in 1971 and then President Dr. Frick implemented stringent financial measures including the termination of some tenured faculty. After a period of steady growth the school faced another financial crisis in 2003. This paper describes the approach taken by Dr. Cureton, the President, to get all stakeholders involved in charting and executing a course that enabled the College to survive and become stronger. The paper highlights the role played by a President of a small college in building bridges with the faculty and developing equity with this key constituency. The paper concludes with a reflection on the current situation facing the College, with a new President who has to manage a serious set of challenges in the current economic downturn.

**KEYWORDS:** managing not-for-profits, higher education, stakeholders, enrollments, college operations

### CASE INFORMATION

Elmhurst College is a small, private liberal arts college located in Elmhurst, Illinois, affiliated with the United Church of Christ. It was founded in 1871 by Carl Frederick Kranz, a minister and teacher who arrived from his native land Germany on December 6<sup>th</sup> and stepped off a passenger train in Elmhurst, accompanied by 14 students. Kranz, who spent his formative years in an orphanage, worked as a tutor for a wealthy family and studied theology at the University of Breslau. He and his students came to Elmhurst from a preparatory seminary in Evansville, Indiana, to establish the German Evangelical Proseminary "to maintain a culture in the wilderness, to provide an educated leadership for the developing communities, and to teach the liberal arts within the context of the Christian faith." The name "Elmhurst College" first appeared on the cover of the school catalog in 1901 (Cutright 1995). The College has grown considerably since then, and currently serves more than four thousand students.

Elmhurst College is registered as a 'not for profit' institution in Illinois and is governed by its Board of Trustees (the Board). The Board is generally composed of thirty to thirty five members. Board members are either alumni of the College, well-known business leaders, or civic leaders. New Board members are elected by other members, with no input or influence from the State of Illinois. Elmhurst College is run by a President who is appointed by the Board. He oversees two distinct constituencies- the faculty who are in charge of the curriculum and the educational component of the College, and the administrative staff (the administration) who are responsible for the administration of the College including recruitment, human resources, finance, facilities management, student affairs, and other activities.

In addition to the large research-driven private and public universities a number of "Liberal Arts" colleges and universities also serve the Chicago-land area. These schools focus more on undergraduate teaching and education than on research and have smaller class sizes than the big universities. Illinois Wesleyan University, Wheaton College, Augustana College, Lake Forest College, Millikin University, North Central College, Dominican University, St. Xavier University, Benedictine University, University of St. Francis, University of Wisconsin-Whitewater, North Park University, Eastern Illinois University, Lewis University, Western Illinois University and Olivet Nazarene University (IL) could be considered in this



category. Of these, Elmhurst College considers Benedictine University, Wheaton College, North Central College, Illinois Wesleyan University, and Augustana College as its peers and direct competitors. In athletics, EC teams, nicknamed the Bluejays, participate in the Division III College Conference of Illinois and Wisconsin, commonly referred to as CCIW.

When Ivan Frick became president of Elmhurst College in 1971, costs were rising faster than income in American higher education and at the College. A sudden splash of red ink at the College produced a major financial crisis for the administration. Dr. Frick moved quickly to cut costs and promote growth. A conservative manager, he focused on expenses and by 1974 eliminated the red ink. When Dr. Frick left office in 1994, the endowment stood at \$35 million, having grown 46-fold during his stewardship. During the Frick years the College saw a number of capital additions and improvements across campus including the Buehler Library, the Computer Science and Technology Center and a nuclear accelerator. The Old Main building was renovated and achieved a spot on the National Register of Historic Places. A new physical education center seated 2,000 Bluejays devotees. During President Frick's tenure the College made significant advances in academic programs, including the establishment of the Center for Business and Economics, a Department of Computer Science and Information Systems, and an accelerated management curriculum for part-time working students- the Elmhurst management Program or EMP. Looking back at the early years of his presidency, Dr. Frick said, "We needed to restore our financial equilibrium to enable us to advance our academic program with some assurance that this was a place with a future." However, in the effort to cut costs Dr. Frick fired some tenured faculty, which created significant friction between the faculty and the administration. Subsequently the faculty had developed a deep mistrust of administration's actions, which has continued to exist to the present time.

Elmhurst College experienced a major change in leadership when Dr. Bryant L. Cureton was appointed as the College's twelfth president on July 1, 1994. Over the next year he worked with faculty, staff, and the Board members in creating a future vision of the College. A five year Action Plan, subsequently called Action Plan I, was developed to create and enhance the following:

- Synergy between liberal learning and professional preparation.
- Vigorous campus intellectual and cultural life.
- A stable, strong, diverse, and successful student community.
- Facilities and resources to support long-term strength.
- Broad external awareness and respect.

Significant progress towards these goals drove the development of a second Action Plan (Action Plan II) to continue the enhancements of the College. Endorsed by the Board of Trustees in March 2001 this plan focused on the following:

- Fulfilling the Potential - Extending and completing the work of Action Plan I
- Creating Memorable Learning Experiences - Bringing the academic and intellectual life of the College to a new level of excellence, enriching the educational experience of students and advancing the College's academic reputation.

After running operating budget surpluses between 1999 and 2001, the College had a deficit of \$344,000 in 2002. Based on preliminary data, the College had run a deficit of \$499,000 in 2003 necessitating a special draw on the endowment that had to be approved by the Board (**Error! Reference source not found.**). Clearly this was a time of crisis. It was apparent that change was imperative and status quo would result in larger deficits and compel the Board to take drastic action. He proposed a radical idea-increasing spending to drive enrollment growth while exercising strict discipline and controlling the discount factor. Dr. Cureton created the blue print for Action Plan III- a successor to the previous two Action Plans, to move the College forward, through the crisis. The key elements, as he sketched them out, were as follows:



- Robust recruiting through the creation of a new position of an Admissions Officer and revising the strategy for recruitment.
- Disciplined financial aid and integration of recruiting and financial aid
- Efficient new program development
- Requiring business plans for all initiatives
- Watchful eye on costs
- Refocused fundraising
- Support for innovation

The College drew significantly less than what was projected from the endowment in 2004 and 2005. The school effectively turned an operating profit in 2006, and allowed it to allocate some money to a special projects fund to execute projects that were not in the original budget.

After President Cureton's retirement in July 2008, Dr. Alan Ray took over as the new President of Elmhurst College. His primary mandate was to increase the endowment and alumni donations, secure funds for major capital projects. However, the global economic downturn that started in 2007 and intensified in 2008 and 2009 had started to affect Elmhurst College. The Endowment had suffered losses of nearly 30% and was near \$90 million.

The new President sent notice to faculty that the decision on salary increases for the upcoming year would be delayed until September, by which time the tuition revenue picture would be clearer. A major revision of the General Education curriculum, spearheaded by the Dean of Faculty and Vice President of Academic Affairs, passed by just one vote in Spring. The College was waiting to see what direction the new President would chart for the College, and how he would sell it to the various constituencies including faculty.

## **BIOGRAPHY**

Dr. Gurram Gopal is the Theophil W. Mueller Endowed Chair, Fulbright Program Adviser and Associate Professor of Business Administration in the Department of Business at Elmhurst College. His recent publications on global sourcing, data synchronization, and customer relationship management in the logistics industry, and case studies have appeared in the Supply Chain Management Review, the International Journal of Supply Chain Management, and Annual Advances in Business Cases. He received the Fulbright Scholar Award in 2011 and spent 2011-2012 at Galway Mayo Institute of Technology in Ireland. During the past five years he has focused on studying sustainable business practices and has taught a First Year Seminar course titled "Local Choices, Global Effects."



# MEETINGS, INCENTIVES, CONFERENCES AND EXHIBITIONS AS A TOURISM DEVELOPMENT STRATEGY IN MAURITIUS

Vanessa Seebaluck, University of Technology Mauritius

Perunjodi Naidoo, University of Technology Mauritius

Prabha Ramseook-Munhurrin, University of Technology Mauritius

## ABSTRACT

*The intent of this study is to assess the potentials of Meetings, Incentives, Conferences and Exhibitions (MICE) market as a tourism development strategy in the small island of Mauritius. It is an area worth investigating as scant research has been carried out on this topic. Most of the research conducted on the MICE sector has revealed its economic contributions, however little academic attention has been given to this industry in small islands. Being a sector that is mostly consumed by the corporate sector, it represents not only benefits but also challenges as corporate MICE clients are very demanding and have specific requirements. The study elaborates on the characteristics of the MICE market highlighting the contributions and challenges of MICE tourism in Mauritius. The study was both primary and secondary in nature. Primary data was collected through semi-structured interviews with key informants involved in the MICE sector.*

**KEYWORDS:** Events, MICE, Incentives, Conferences, Business tourism

## INTRODUCTION

Mauritius is a tropical island in the Indian Ocean, strategically positioned at the intersection of Africa and Asia, at 855 km east of Madagascar (Bramer Asset Management, 2010) with a population of 1,3 million (CSO, 2011). Mauritius has a well established reputation as an international beach resort destination. This reputation is in jeopardy (AHRIM, 2012) since it has not performed at its peak within the past few years. This is caused by the decline in the number of tourists from its traditional European markets. This decline was mostly the result of the Euro zone crisis and the result of direct competitors such as Maldives, Seychelles and Sri Lanka (AHRIM, 2012). While Mauritius recorded a negligible increase in its number of international tourist arrivals in 2011 compared to 2010 (+3.2%), growth was higher in the competitor destination, with +18% for Maldives, +11% for Seychelles and +31% for Sri Lanka. As stated by AHRIM (2012: vi), *these trends will most likely lead both Maldives and Sri Lanka to reach the one million mark in tourist arrivals this year causing Mauritius to lose its leading position in the Indian Ocean region for tourist arrivals by 2012 – a fact that has never been experienced before*. Therefore, to sustain its tourism industry as one of its major economic pillars, efforts need to be carried out to remain competitive.

Strategies such as marketing Mauritius as a comprehensive and diversified destination have to be developed to further satisfy the changing needs of international tourists. As a diversified industry, tourism generates a reliable source of economic development for many developed and developing countries (Mazumder, 2011). On a global basis there is an unprecedented interest in holding conferences in attractive and quality surroundings. Mauritius already possesses these qualities therefore this can significantly add value to its tourism portfolio by further developing its MICE industry. As stated by the World Travel & Tourism Council (1999), to make Mauritius a strong brand, it should promote other tourism products like medical tourism, cultural tourism, ecotourism and event tourism. Diversification of tourism has the potential to add value to a destination's product offering to attract tourists. However, it also represents a challenge for the local stakeholders on various fronts.



This study was initiated to investigate a topic which is yet unexplored in small island destinations. The aims of this study are to examine the characteristics of the MICE sector in Mauritius, its contribution to tourism industry and the challenges involved in MICE tourism.

## LITERATURE REVIEW

### The Mice Industry

The MICE industry has grown over the past decades. It is not only known as a service industry but also as one of the fastest growing sectors of the tourism industry (Dwyer & Forsyth, 1997; Hing *et al.*, 1998). This industry combines different sectors such as trade, transport, travel, leisure, accommodation, food and beverage, venues, information technology and finance. Described as a multifaceted industry (Dwyer & Mistilis, 2000), the MICE acronym consist of the meetings, incentives, conferences and exhibitions (Dwyer & Mistilis, 2000; Campiranon & Arcodia, 2008; Getz, 2008; McCartney, 2008; Rogerson, 2012; Gibson, 2012), which in most destinations fall under the umbrella of the events industry (Getz, 2008).

As defined by the UNWTO, a *meeting* is a structured event which brings people collectively to argue a topic of common interest (UNWTO in CIC, 2011). Meetings can be held for commercial or non-commercial reasons but is mostly generated by the corporate sector as its high yielding, with millions of meetings held all over the world on a daily basis (Campiranon & Arcodia, 2008). What makes a meeting qualify as part of the tourism business is that it engages in some of the services of the tourism industry, and is generally held away from the location of the organization running it (Davidson, 1994). The terminology *meetings* can also be used to cover a wide spectrum of events such as conference and seminars not containing an exhibit component (Seekings & Farrer, 1999; Fenich, 2005).

*Incentive* travel is a universal management instrument that uses an outstanding travel experience to reward participants for improved levels of performance in support of the organizational goals (SITE, 2013). It can be defined as an all expenses paid travel (Rogers, 2003) which is used by organizations as a motivational factor to encourage the productivity and performance of its employees in meeting the desired goal of the organization in terms of sales and that of its business partners in terms of support (Campiranon & Arcodia, 2008). It targets business groups where the host destination promotes potential opportunities it has to offer to businesses in terms of discount prices and the buying power it offers to its corporate buyers. However, with the complex nature of this component of the MICE, it is becoming increasingly difficult for corporate clients to decide which destinations should be chosen for their 'incentive'.

*Conferences* are participatory meetings that are designed mainly for the purpose of discussion, finding and sharing information, solving problems and consultation. Conferences are usually limited in time and have specific objectives. Similar to what meetings are, conferences can be defined as (CIC, 2011) *an event involving 10 or more people for a minimum of four hours during one day or more, frequently held outside the company's own premises*. In most conferences, attendees have two main objectives, especially if they are attending conferences abroad. First that of attending the conference in itself and second that of making the most of the destination or venue in which the conference is being held.

*Exhibitions* bring suppliers of goods and services together with buyers, usually in a particular industry sector (Allen *et al.*, 2002:15). Exhibitions are also known as *expositions*, because they are intended to bring together different suppliers in an environment where they can display and promote their products or services to the attendees on the show floor. The main focus of these events is the business to business relationship (Fenich, 2005) for either promoting new products or gaining new clients (Jurisevic, 2002).



### Economic Issues

The MICE sector brings several contributions to the tourism sector and the destination. The economic impacts of the MICE industry especially that of events have been addressed by many researchers in the field (Gartell, 1991; Dwyer & Mistilis, 1999, 2000; Sherwood, 2005; Getz, 2005, 2008; McCartney, 2008; Campiranon & Arcodia, 2008; Ford, 2011; Li Ting & Zheng Gu, 2011; Gibson, 2012; Rogerson, 2012). MICE is characterized as having the *Three Highs* – *High growth potential, added values and beneficial innovation*. It also offers *Three Larges* – *large output, opportunities for employment and industry associations*; and *Three Advantages* – *advantages over industries in human resources, technological know-how and the efficient utilization of resources* (Janakiraman, 2012). Attendees of MICE activities are known as high spenders that meet the needs of yield driven tourism strategies (Braun, 1992). Business tourists spend more, not only on hotels and restaurants but even on leisure activities such as visits to retail and local attractions such as museums and theaters' (Clark, 2004). In fact they have been found to spend three times more than an average leisure tourist (Campiranon & Arcodia, 2008). This in return generates foreign exchanges and creates job opportunities (Dwyer and Mistilis, 1999; Bowdin *et al.*, 2001; Page, 2003).

### Government Support

Governments support the MICE industry because of its economic benefits (Dwyer, 1999; Dwyer *et al.*, 2000). MICE tourism attracts invaluable business to a region and in return brings high returns to local economies, both directly and indirectly (Davidson, 1992; Lawrence and McCabe, 2001; Bowdin *et al.*, 2001; Campiranon & Arcodia, 2008). The economic multiplying effect makes it a viable and lucrative industry. However, studies have shown that Governments can also bring their support to the MICE sector through other ways such as treasury loans, investment incentives, tax concessions, training programs, promotional and marketing campaigns (Dwyer & Mistilis, 1999). Countries like Singapore, Hong Kong and Indonesia have developed world class facilities due to government support in many ways (Dwyer & Mistilis, 1999). Furthermore governments play important roles also in promoting training and accreditation standards (Dwyer & Mistilis, 2000). However, the challenge for governments is that they are required to invest large sums of money which they would rather spend on their priority agenda item. The MICE sector is not always on the priority list of governments who prefer to inject funds into national services such as health.

### Infrastructure, Transport And Access

The setting up of infrastructure required for MICE need to be well-planned and executed so that positive attributes can benefit the destination (Ranchold, 2004). The planning and implementation of infrastructures such as transport, Information Technology (IT) and purpose built conference and exhibitions venues should be adequate to support the demand for MICE. For example, a total of 1197 exhibition halls worldwide have hosted no less than 30,700 exhibitions in 2010 alone attracting some 2.8 million exhibit companies and over 260 million visitors (UFI, 2011). The available space for holding exhibitions has been on the increase since 2006 with a forecast of an addition of 198 projects for venue building worldwide. The MICE sector is experiencing a rise in demand (Getz, 2008) and in order to supply adequately the industry, infrastructure development is essential.

### Human Capital

Many destinations' economic and human resource progress is linked to opportunities in job creation and human resource development that the MICE industry offers (Hiller, 2000). This can also contribute to satisfy the sustainable development agenda of governments in terms of alleviating poverty while engaging locals in employment. Skills can be trained in three ways through MICE: skills for the service industry;



marketing and in environmental management (Solberg & Preuss, 2005). These skills need to be put to good use so as to become or remain competitive in an industry that increasingly faces competition (McCartney, 2008). To remain competitive, the MICE industry needs to recognize people as a core asset (Weber & Ladkin, 2003). Skills in areas such as management and marketing have been seen to be on the scant side in regions such as Asia Pacific (Dwyer, 1999) but human resource developments in these areas have been well under way. Another concern in the MICE industry is employee retention as organizations fail to recognize employees as *resources and not just part of the production process* (Hillier, 2000: 447). The tourism industry is highly labor intensive and demands a higher percentage of people to work at operations and front line levels. These same jobs are the key ingredient to quality service and improved service standards (Torraco & Swanson, 1995). The dynamism of the MICE industry offers a range of job opportunities that could contribute to the decrease of unemployment rate (Hobson, 1996). However the industry needs to also develop a code of ethics to ensure that the industry conforms to labor laws (Dwyer & Mistilis, 1999).

## METHODOLOGY

The study made use of primary and secondary information. It adopted a qualitative approach to primary data collection to explore the MICE industry in Mauritius. Face-to-face interviews were conducted with 5 Key Informants from the MICE sector including the Destination Marketing Organization, the Mauritius Tourism Promotion Authority (MTPA). The interview was semi-structured in nature and consisted of a list of pre-set questions by the researcher and further questions were asked during the interviews to probe into topics emerging from the responses. Interviews were conducted in the month of March 2013 and lasted for around 30 minutes. Secondary data consisted of analyzing information related to MICE on the website of the MTPA.

## RESULTS AND DISCUSSION

Mauritius is placing special interest in the MICE sector as a component of the tourism industry while promoting itself as a high profile destination. The interviews reveal that the MICE product is targeted at international tourists and the trend for the average length of stay for MICE tourism is 3 nights including 1 Gala dinner and 1 day trip. The most attractive MICE segment for Mauritius is incentive travels as they can bring significant economic revenues as they are high spenders who require up-market products and services. Thus, the destination needs to propose exclusive packages which no one has experienced before and constantly surpass itself to create a *waow* factor or unique experience, mixing business and pleasure (Davidson, 2003). MICE delegates in fact represent a typology of tourist that destinations covet as they represent high quality visitors because of their high spending powers (Campiranon & Arcodia, 2008). This spending power adds onto the economic impact that is derived from those attending events in the MICE sector as they spend on hotels, restaurants, retail, attractions (Clark, 2004) and other services.

It is also acknowledged that business tourists pay more as the leisure tourists for the same facility, because business travel often need better quality services or extra specialist facilities, compared to leisure tourists (Swarbrooke and Horner, 2001). However, respondents note that with the global economic crisis, budgets tend to be more restricted. To be competitive in MICE tourism, destinations need to possess appealing characteristics for hosted buyers who are generally intermediaries or corporate organizations involved in organizing incentive travels, conferences, meetings or events. Mauritius is perceived to be well-positioned in the MICE market and a respondent emphasized that *MICE tourism in Mauritius is not amateur and we are used to the specificities of the industry which requires attention paid to details, long-term planning and several components of industry plan and work together*. A MICE event requires the successful collaboration of various suppliers such as example, IT, audiovisuals, décor, entertainment, attractions, transport, accommodation, food & drink, and the provision of infrastructure and support services. For a country aspiring to become a destination for events and conferences, these elements must



be present (Shone; 1998). Mauritius is promoted as an exclusive destination with a set of key attributes which makes it a competitive MICE destination with a unique selling proposition. The destination possesses a high class image, hospitality of local inhabitants, service quality in hotels, creativity of human capital to provide unique experiences for hosted buyers, luxurious accommodation, fine gastronomy, mix of cultures, high class conference amenities, varied coastal and inland activities, state-of-the-art telecommunications infrastructure, safety and security and value for money which are also promoted on the website of the Destination Marketing Organization, the Mauritius Tourism Promotion Authority (MTPA), [www.mtpa.mu](http://www.mtpa.mu), which is the national organization under the aegis of the Ministry of Tourism and Leisure responsible for promoting Mauritius abroad as a tourism destination. Mauritius is identified as a MICE-friendly destination and the website states that Mauritius:

*possesses all the key ingredients that are required for successful meetings, incentives, conferences and events. The quality and variety of accommodation, the attention to detail in service delivery, state-of-the-art conferencing venues, and the vast number of additional activities on offer all guarantee genuine value for money.*

However, on the MTPA's website, the MICE market is referred to as the Meetings, Incentives, Conferences and *Events*. Events has replaced the traditional terminology *exhibitions* since destination marketers and travel intermediaries perceive that the latter is not considered appropriate as international MICE tourism tends to be characterized by events rather than exhibitions which is perceived by the international travel business market as an obsolete terminology at destination level. The MTPA works in close collaboration with local hotels and Destination Management Companies to promote the MICE tourism product to an attendance of major outbound markets with international hosted buyers in international fairs. The two main MICE international fairs which Mauritius participate in are the Incentive Travel and Meetings Association (ITMA) and the IMEX (the worldwide exhibition for incentive travel, meetings and events). As compared to other exclusive beach-resort, competitors in the region such as the Seychelles and Maldives, Mauritius has well-developed infrastructure as well as ease of access to inland sites which makes it a suitable option for a MICE destination.

As opposed to Mauritius, these small islands are characterized by limited levels of development in terms of infrastructure to host large events such large conference venues, a lack of hotel clusters to accommodate delegates for major events, limited road infrastructure connecting strategic locations and limited logistics for example in terms of large vehicle fleet necessary for transporting tourist groups simultaneously. Mauritius being a bilingual country (French and English speaking) it has no difficulty in providing professional translators which are essential in hosting such events. A respondent also stated that delegates often travel with their spouses and the hotels in Mauritius provide a variety of in-house activities for the former as well as ease of access to sites of interest outside the hotels.

Despite being a small island, Mauritius has adequate capacity to meet the infrastructure and logistics requirements for hosted buyers. Moreover, the country benefits from the only state of the art conference venue in the Indian Ocean, namely the Swami Vivekananda International Convention Centre which can hold 3,500 individuals. It is located around 15 minutes from the capital city, Port-Louis and around 45 minutes from major clusters of hotels in the North and the West coast. For very large events, delegates are accommodated in hotels located mainly on the north and west coasts of the island and are then transported to the conference centre. However, in Mauritius, there is no one stop shop to accommodate the full spectrum of services for large events, hence needing the collaboration of outsourced suppliers which triggers the multiplier effect. On the other hand individual hotels may hold their own meetings and conference as many of them have comprehensive facilities including leisure, several restaurant, conference and banquet facilities for around 300-600 individuals and can thus easily hold meetings and conferences within a single location. For MICE tourism, developing a good supply of air travel to meet the demand of the MICE industry is of crucial importance. Hosted buyers would be looking at a host



destination that not only is found in superb setting, but one that is easily accessible. To facilitate access and increase the number of international tourists arrivals, a state of the art airport is under construction at a costs of Rs 11 billion (385 million USD) and should be operational by April 2013 with the provision for accommodating 4.5 million passenger traffic per year which is doubling the figure of the existing airport. The main markets for MICE in Mauritius are Europe mainly France, UK and Germany, and South Africa. It is important to note that MICE tourism is a global market. For example a pharmaceutical company may have its headquarters in London but different branches all over the world.

Hosting an incentive travel in Mauritius would thus entail that the group will consists of employees from different parts of the world. Despite being a long haul destination for Europe its main MICE market, Mauritius has daily flights from Europe and other destinations, thus access is not perceived as a barrier although South Africa remains an important market due to its proximity to Mauritius. MICE consumers would moreover use local transportation systems to move from one area to the and in such cases conditions of roads need to be improved. MICE tourism is highly valued as a catalyst to develop attractions, image and branding at the destination (Piporas, 2005; Getz, 2008; McCartney, 2008) thus creating opportunities for Mauritius to diversify its tourism product as it has long promoted itself only on its exclusive beach resort attributes. The MICE sector has therefore become an important focus for established markets, building on the need to identify and strengthen the strategies that lead to competitiveness (Weber & Ladkin, 2003).

In order not to lose out on the opportunities, business destinations like Mauritius need to incorporate the development of the MICE sector in its Tourism Master Plan with particular attention on how it should be developed taking into consideration sustainability issues as this type of tourism requires hosting a large number of tourists and the development of mega infrastructures. Moreover, there is a lack of statistics on the MICE market in Mauritius and respondents interviewed stated that MICE may have already contributed to around 100 000 international tourists annually. The government needs to provide support to gather statistical information on the industry so that there is a better analysis of demand in relation to supply for better forecasting. Poor industry information can increase the risk of investors being reluctant to invest into the MICE sector leading to stagnation in its development, investment and competition. Moreover, hosted buyers will also be less interested to purchase the product if ever it is lacking in any aspect. In Mauritius a large section of the private sector, namely three to five star hotels have invested in the provision of conference centers as an added product to their resorts.

They are thus able to host banquets and conferences for groups. In these cases much of the activities occur within the hotel premises, with usually an organized day trip outside the hotel. In some cases, conference attendees hire taxis for visits to places of interest such as the Capital city. However, much of the services associated with the MICE trip are consumed within the hotel. Moreover, MICE tourism contributes greatly to the up-market hotel industry, airline companies, tour operators and other suppliers of products and services related to events. However, attendees are often mostly clustered in large resorts resulting in these powerful organizations receiving much of the benefits as well as airline companies and established destination management companies. Thus, the challenge is to ensure that benefits of tourism reach the segment of small and medium tourism enterprises which may represent 95 per cent of tourism sector (Rogerson, 2008; Rogerson, 2012).

Although respondents mentioned that MICE tourism contributes to SMEs such as the local craft market, it is only to a negligible extent since MICE travel is consumed over an average of three nights leaving little room for outside consumption. It is thus important to broaden economic opportunities for locals through the provision of supply chain linkages to incorporate local suppliers to enhance inclusive development (Scheyvens, 2011). Similarly, Mitchell and Ashley (2010) emphasize that linkages with local suppliers can be a successful way in which mainstream tourism businesses can contribute to local development by incorporating small suppliers into corporate supply chains. Holding of MICE requires a panel of people



to make them happen which could lead to an increase in employment. To cater for the needs of the demanding nature of customers that the MICE industry attracts, there is a need for destination to have people with the right skills and drive to work for this industry. Hosted buyers are experienced consumers of MICE tourism and if unsatisfied will not purchase the Mauritian MICE product. As mentioned earlier, skills in areas such as management and marketing have been well developed in regions such as Asia Pacific (Dwyer & Mistilis, 1999) and in Mauritius, human resource development in these areas have also been well under way. A concerning issue is the retention of employees working in the highly labor intensive tourism sector in Mauritius. The MICE industry demands a higher percentage of people to work at operational and front-line levels and in the case of Mauritius, front line jobs are not well remunerated.

It cannot be stressed enough that these same jobs are the key ingredient to quality service and improved service standards (Torraco & Swanson, 1995) for a memorable experience and the possibility of customer retention. There may be various plans to develop new courses either internally, or at national level through Universities, but if the industry itself shows poor management and reward of its human resources, the industry is directly to suffer. There is a growing concern to revise the wages offered, amongst other motivational sources, for the MICE industry and the tourism industry in general otherwise Mauritius may find itself with serious human resource shortages in the tourism sector. Mauritians are looking beyond the local horizons for better job prospects. This brain drain has considerably impacted upon employee turnover figures in the tourism sector where the cruise industry is enticing the hotel employees with higher pay packages and long breaks thus draining the talents of the Mauritian tourism industry.

MICE bring delegates from different countries to the destination and this can create strong positive word of mouth. Mauritius is also in constant contact with the press. For example, Mauritius organizes familiarization trips and press trips to maintain contact with press and for publicity purposes. The destination also holds in-house training with hosted buyer to market the MICE tourism product. Moreover, to obtain greater visibility for MICE tourism, sometimes co-branding efforts are organized with hosted buyers as well as product launching in the destination which reinforces the marketing efforts. Apart from enhancing the image of the destination, MICE can also have other social benefits such as events can be a trigger for Mauritians to revive their culture and show solidarity. In essence, events can become an opportunity to improve social relationships, for strengthening abilities to understand one another and for community wellbeing (Kurtzman and Zauhar, 1997).

## CONCLUSION

This paper has provided the characteristics of MICE tourism in Mauritius. Economic benefits are generated, however it is uncertain to which extent it is indeed contributing to the well-being of the different strata of the community MICE tourism has several potentials in terms of growth, however caution needs to be exercised with regards to the type of infrastructure to be developed taking into consideration the destination's small and fragile environment while at the same time maintaining its small exotic island cachet which is its core tourism asset. Future research could investigate the extent to which MICE tourism is contributing to the local community through economic opportunities.

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## BIOGRAPHY

Nita Vanessa Seebaluck is lecturer of Tourism at the University of Technology Mauritius. Her research interest includes Transport and Sustainability, Services Marketing, CSR, Aviation security and tourism. She can be reached at University of technology, Mauritius, La Tour Koenig, Pte aux Sables, [vseebaluck@umail.utm.ac.mu](mailto:vseebaluck@umail.utm.ac.mu)

Perunjodi Naidoo is a lecturer of Tourism at the University Technology, Mauritius. Her research interests include destination marketing, service marketing and sustainable tourism. She can be reached at University of Technology, Mauritius, La Tour Koenig, Pte aux Sables, [pnaidoo@umail.utm.ac.mu](mailto:pnaidoo@umail.utm.ac.mu)

Prabha Ramseook-Munhurrin is a lecturer of Services Management at the University of Technology Mauritius. Her research interest includes service quality, customer satisfaction and tourism. She can be reached at University of Technology, Mauritius, La Tour Koenig, Pte aux Sables, [pmunhurrin@umail.utm.ac.mu](mailto:pmunhurrin@umail.utm.ac.mu)



# ASSESSING TOURISM BASED LEISURE ACTIVITIES IN MAURITIUS

Nita Vanessa Seebaluck, University of Technology, Mauritius  
Prabha Ramseook-Munhurrin, University of Technology, Mauritius  
Perunjodi Naidoo, University of Technology, Mauritius  
Robin Gopaloodoo, Reader, University of Technology, Mauritius

## ABSTRACT

*This study investigates the current trends in tourism-based leisure activities in Mauritian, a tourism destination. A self-administered questionnaire was used to assess tourists' attitudes on tourism based leisure activities. 200 questionnaires were distributed to tourists on specific sites where tourism-based leisure activities are usually practiced such as hotels, public beaches, special spots for the practice of leisure activities and shopping malls. The results have shown that tourists prefer most leisure activities that are related to relaxation, physical well-being, fun, health and fitness, discovery and the pleasures of eating, drinking and shopping. Moreover the findings highlight the popularity of visits to nature parks and cultural heritage sites amongst business, leisure tourists and those visiting friends and relatives. Tourism-based leisure activities and related aspects were viewed positively by tourists. The preferences shown by tourists in this study can be drawn towards a better promotion of tourism-related leisure activities for Mauritius.*

**KEYWORDS:** Leisure, Leisure activity, Destination, Mauritius

## INTRODUCTION

The tourism product has its core elements which are accommodation, food and beverages and transportation. However there is a need for unique and memorable experiences for tourists. This calls for additional elements within the tourism product in the form of leisure activities (Torkildsen, 2005). With competition from other tourist destinations such as Seychelles, the Mauritian tourism industry is to improve its offer and go a step further from the traditional sea, sun and sand (3S) tourism product (Juwaheer *et al.*, 2003). Moreover the tourism demand in 3S destinations may be changing towards more non-traditional 3S leisure activities with more adventurous and authentic experiences. Tourists look for more unique experiences in leisure activities provided to them at the destination they visit (Lacher & Harrill, 2010). The most important aspect of leisure provision to tourists is about offering a variety of leisure services, facilities and activities so as to put a vast choice before tourists (Torkildsen, 2005). In order to provide leisure activities effectively and bring a good leisure experience to customers there needs to be proper cohesion among the leisure activities offered, the needs of tourists (Lacher & Harrill, 2010).

Mauritius has now become a major tourist destination in the Indian Ocean (Juwaheer & Ross, 2003). In 2010 the number of tourists' arrivals in Mauritius was 934,827 (CSO, 2010) and the contribution of the Mauritian tourism sector to its GDP was 26.5 % (around 77.8 billion Mauritian rupees). Moreover export earnings from tourism constitute about 34% of the total exports earnings for the year 2010. These export earnings are expected to grow to about 40% of total exports by the year 2020 (WTTC, 2010). In light of these figures and given the core economic role of the tourism industry in Mauritius it is important to consider the development and trends in tourism-based leisure activities as an important component of the tourism product which contributes towards the tourists' experience. As the tourism industry becomes more competitive and professional, the tourism product relies heavily on unique tourists' experiences, with more and more demanding tourists (Williams & Buswell, 2003). The aim of the study is to assess tourists' attitudes on the current trend in tourism-based leisure activities in Mauritius with the view to



better promote the Mauritian destination. The paper will also examine the tourism-based leisure activities that are most favored by tourists in the Mauritian tourism sector and not only related to the 3S concept. The paper is organized as follows. The following section provides the theoretical background of leisure, tourism and leisure, and leisure experience. The research methodology and the empirical analysis are presented next, followed by conclusions and managerial implications.

## LITERATURE REVIEW

### Leisure

Leisure has been defined in relation to time, to an activity, to a state of being, to work (Kelly, 2009), to family and social obligations and to necessary activities (Bull, Hoose & Weed, 2003; Torkildsen, 2005). Leisure may mean different thing to each and every individual and their practice of a leisure activity will depend on particular factors such as time, work, disposable income and family obligations amongst others (Bull *et al.*, 2003; Bull, 2009). This illustrates that it is important to know the context and situation in which the leisure activities are being practiced. Venkatesh (2008) stresses that the absence of work obligation, the absence of family and social obligations and freedom from time barriers are essential to be included in the leisure definition. Brasja-Zganec *et al.* (2011) further explained that leisure activities play an important part in the well-being of individuals as they are occasions to meet such needs as building social relationships, having positive emotions and acquire skills.

### The Key Factors Of Leisure

A number of factors leading to personal satisfaction in leisure activities have been identified and which are, amongst others, entertainment, self-development and escape from routine of daily life (Morgan, 1996; Torkildsen, 2005; Brasja-Zganec *et al.*, 2011). While one may undertake leisure activities to escape the pressures of work (Varley & Crowther, 1998; Watkins, 2007), another person may be doing leisure activities for his/her own self-development or fulfilment (Watkins, 2007). According to Varley *et al.* (1998), individuals seek to differentiate themselves outside their working time and also to overcome a sense of meaninglessness. Morgan (1996) identified four important elements that are worth noting: an absence of necessary activities and obligations, following one's own satisfaction, the playfulness aspect of leisure and the social aspect of leisure. Leisure activities have an element of playfulness leading to enjoyment. Playfulness makes leisure fun and sometimes memorable and unique (Bull *et al.*, 2003; Torkildsen, 2005). Games in leisure have both an escapism and self-development aspect. People involved usually interact with each other giving leisure its social dimension (Torkildsen, 2005). When one chooses a particular leisure activity, this choice can be made under influences relating to social needs, that is, being with friends or the family. This enables the person to obtain more enjoyment practicing the activity rather than being alone (Morgan, 1996; Torkildsen, 2005; Brasja-Zganec *et al.*, 2011).

### Leisure and Tourism

Tourism is viewed in terms of its core components which are accommodation, transportation, food and beverages and the tourism-based leisure activities at a destination (Eccles & Costa, 1996; Williams *et al.*, 2003; Cheung, Law & Lo, 2004). Therefore tourism can be viewed as the consumption of leisure activities together with travel, accommodation and food and beverages. Moreover it is a fact that more and more tourism experiences are based on leisure activities or have leisure activities integrated into them (Veal, 2002; Williams *et al.*, 2003). These days leisure takes the form of travel and tourism (Venkatesh, 2008). Taken from a psychological perspective leisure and tourism come from the need to go away from the daily routine and stress that everyday life brings (Honggen *et al.*, 1996; Varley *et al.*, 1998; Venkatesh, 2008). Venkatesh (2008) and Torkildsen (2005) consider that the leisure facilities available, accessibility to leisure activities, location of leisure facilities and transportation constitute the situational



and opportunity factors that determine leisure participation. In the tourism context, hotels play a major role in providing leisure activities. Nowadays all hotels provide leisure activities in addition to their core products (Torkildsen, 2005). With the competition among hotels in the tourism sector it is important to emphasize on each of the core elements of the tourism product but also on leisure activities so as to have the tourists live a unique experience.

The leisure and tourism product is a mixture of tangible and intangible features (Williams *et al.*, 2003; Torkildsen, 2005). The leisure facilities and equipment, the built environment, the natural environment, the staff behind the leisure activities form the tangible aspect. On the other hand, the intangible aspect of leisure activities is the unique atmosphere, the feeling, fun, excitement generated from participation in the activities. A simple sightseeing activity can provide a tourist with great feeling and amazement. The leisure activities within the tourism product can be supply led or demand led (Williams *et al.*, 2003). Examples of supply led leisure activities include cultural heritage sites and mountain activities. These leisure activities are provided as a result of certain resources and natural features being already present and which are so particular that they are the main focus of the leisure activities. Demand led leisure activities are those which are provided as a result of higher demand from the part of customers. Their provision is therefore based on the response of customers on the leisure activities. Many leisure products and services are modified and adapted to new trends (Williams *et al.*, 2003; Watkins, 2007). Tourism-based leisure activities have to be an outstanding experience to guests. They have to feel the fun, excitement, thrill in the leisure activity.

### Leisure Experience

When taking part in a leisure activity individuals are in search of an experience (Torkildsen, 2005). The enjoyment of a unique experience is more important (Slåtten, Krogh & Connolley, 2011). Leisure organizations must be able to recognize what type of leisure experience the tourists are in need of and act accordingly (Honggen & Huyton, 1996; Williams *et al.*, 2003; Högström *et al.*, 2010). Experiencing fun, excitement, thrill, action are favored by individuals when they choose leisure activities. The leisure experience that results from the practice of particular leisure activities is formed by the imagination of customers together with what they see happening (Honggen & Huyton, 1996; Torkildsen, 2005; Pechlaner, Raich, & Zeni, 2007; Högström *et al.*, 2010). Moreover, Varley *et al.* (1998) have also highlighted the enriching side of leisure experiences within outdoor leisure activities. This is a good point considering that tourists at a destination participate mostly in outdoor leisure.

## **RESEARCH METHODOLOGY**

This study adopted a quantitative research approach to assess tourism-based leisure activities and developed a self-administered questionnaire, which was divided into three sections. The first section was related to the respondent's characteristics such as gender, age group and purpose of travel. The second section prompted the respondents to rate a list of tourism-based leisure activities that are available in Mauritius depending on his/her preference for each of the listed activities. The leisure activities are grouped into four categories: marine activities, sports, nature-related activities and other activities. This list has been compiled through various sources namely several leisure activities organizations' websites (Domaine de Bel Ombre, 2011; Domaine de L'Etoile, 2011; Parc Aventure Chamarel, 2011; Vertical World Ltd, 2011), hotels' websites (Coco Beach Island Resort, 2011; One&Only Le Saint Geran, 2011) and press articles (Elix, 2010). A scale of 5-points was used, where 1 indicated that the respondents did not have any preference for that activity and a 5 indicated that this activity was most preferred by the respondent. The last section prompted the respondent to give his/her views and attitudes on several aspects relating to leisure activities namely the number, variety of leisure activities available and the motives behind the practice of such activities. Using convenience sampling technique, tourists willing to participate in the survey were approached in public beaches such as Grand Bay and Flic-en-Flac. The



survey was carried out over a 5-day period throughout four weeks. A total of 200 questionnaires were distributed to the tourists, requesting them to evaluate their leisure experience by filling in the survey. Of these, 150 questionnaires were returned and in all, 128 questionnaires were found usable for the study, which represented a 64% response rate from the original sample of 200. The collected data has been input and analyzed using spreadsheet software, namely Microsoft Excel. Descriptive analysis such as means, standard deviation and percentages has been used to analyze the data.

## RESULTS AND DISCUSSIONS

In this study these activities have be categorized as sea and marine activities, sports activities, nature related activities and other activities. While many sea and marine activities, sports activities and spa services are offered by hotels or leisure businesses found near or in hotels' premises, nature related activities are provided mainly by leisure businesses found inland. The remaining activities such as pubs/bars/restaurants, casinos, nightclubbing are mainly undertaken in attractive tourist locations found mainly on coastal regions. As for shopping, shopping malls suited to tourists are present throughout the island. Museums and cultural heritage sites and some nature parks are managed by the public sector and visits included in the package of tour operators are organized for tourists. The results demonstrate and analyze the preferences of tourists under each of these categories.

Table 1 is a summary of the demographic data of the tourists and the main observation made is that 74.20% of tourists travelled for leisure and relaxation. Leisure is a discretionary activity that is undertaken during free time for fun, relaxation, playfulness as laid out by previous studies (Torkildsen, 2005; Morgan, 1996, Bull *et al.*, 2003; Kelly, 2009). This is clearly reflected in this study where the majority of tourists traveled for such purpose. Tourism is itself a leisure undertaking at another destination and this finding indicates that most tourists came for leisure activities in Mauritius.

Table 1: the Demographic Profile of the Respondents

RESPONDENTS' PROFILE			
<b>GENDER</b>	<b>%</b>	<b>AGE GROUP</b>	<b>%</b>
Male	58.60%	21-30	26.60%
Female	41.40%	31-40	30.50%
<b>PURPOSE OF TRAVEL</b>	<b>%</b>	51-60	12.50%
Leisure and relaxation	74.20%	Above 60	8.60%
Business/Conference/Convention	13.30%		
Visiting friends and relatives	1.50%		

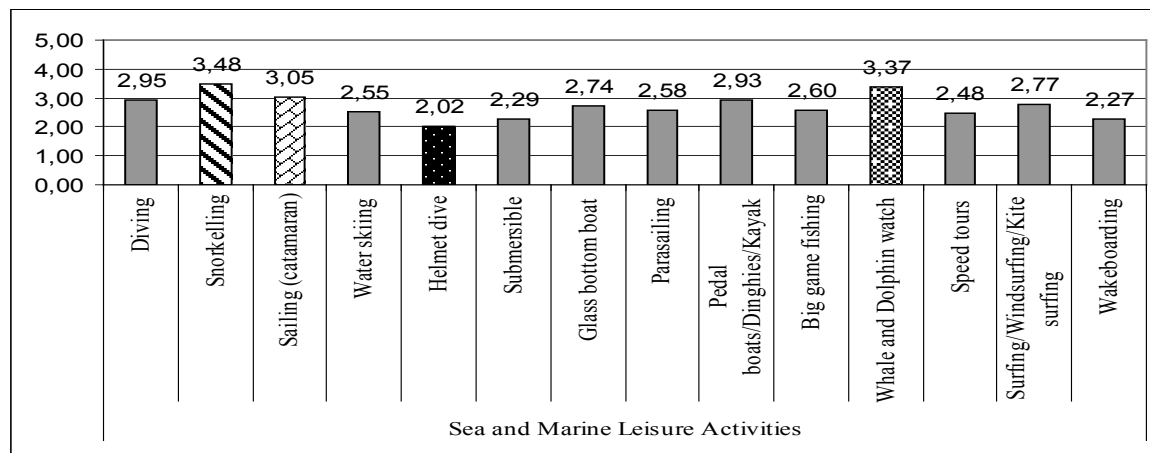
*Table 1 summarizes the demographic profiles of the respondents*

### Leisure Activities Preferred By Tourists Sea and Marine Activities

Sea and marine activities in Mauritius are closely related to the 3S concept on which the destination relies so much (Juwaheer *et al.*, 2003). These activities are therefore supposed to be the most attractive to tourists. Figure 1 shows that the sea activities that emerged with high mean scores were snorkeling (3.48), whale/dolphin watch (3.37) and sailing (3.05). These activities satisfied the passive (relaxation) and stimulating (escapism) motives mentioned by Venkatesh (2008).



Figure 1: Mean Scores Obtained For Sea And Marine Activities



*This Figure shows the mean scores obtained for sea and Marine activities based on the data*

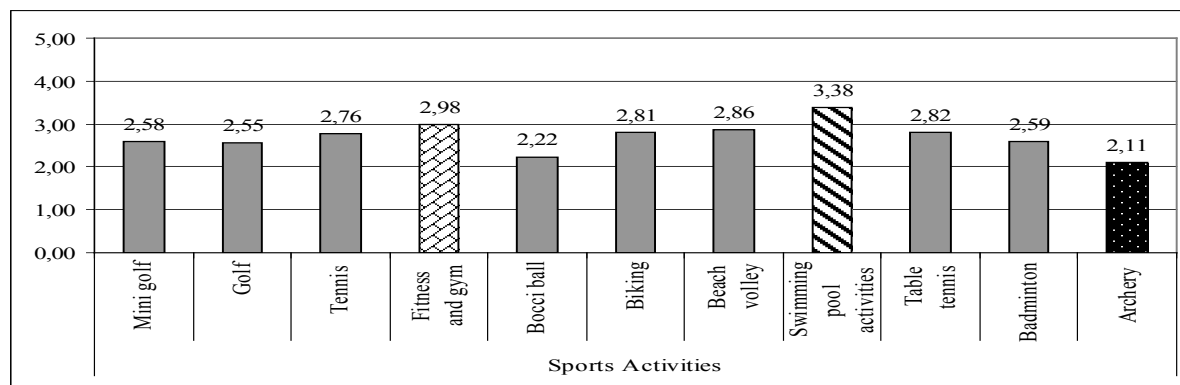
This is indicative of participation in activities which were accessible and requiring minimum physical efforts. They were also activities that may be undertaken in groups with a social aspect in them. The tourists also considered sightseeing activities especially whale/dolphin watch important. Other sea activities that have obtained low means require either specific skills or sufficient training (surfing, wakeboarding, water skiing, diving and big game fishing). They are not so readily accessible to all tourists and they cannot practice these activities whenever they desire to do so. Therefore they have a lesser appeal compared to other more accessible and readily available activities. Moreover an important point worth noting in this category is the low means obtained by most activities which is against the attractiveness normally attributed to such activities.

### Sports Activities

Swimming pool activities emerge in this category of activities with a mean of 3.38 showing the tourists mostly favor fun and excitement in the sports activities. This is related to the very nature of leisure whereby fun and playfulness (Bull et al., 2003; Torkildsen, 2005; Kelly, 2009) and the lively motives of leisure are sought (Venkatesh, 2008) are sought. It must be noted that such an activity can be practiced mainly in hotels and are within easy reach of tourists staying in such hospitality businesses and this can also partly explain its popularity. The results show that tourists look mainly for activities that are less physically demanding as is the case for tennis, biking and badminton. The relatively favorable mean for fitness and gym show there is interest for health and physical well-being in activities. The overall results however do not show popularity of sports activities among the tourists. Swimming pool activities constitute leisure that can be undertaken in groups adding a social dimension to the activities and the desire for tourists to live leisure experiences with other people. These results confirm that tourists come to Mauritius for leisure and relaxation mainly and are not interested in physically engaging activities. Similar to the sea and marine category, low means have been obtained for the sports activities overall, synonymous of a low appeal for tourists.



Figure 2: Mean scores obtained for sports activities

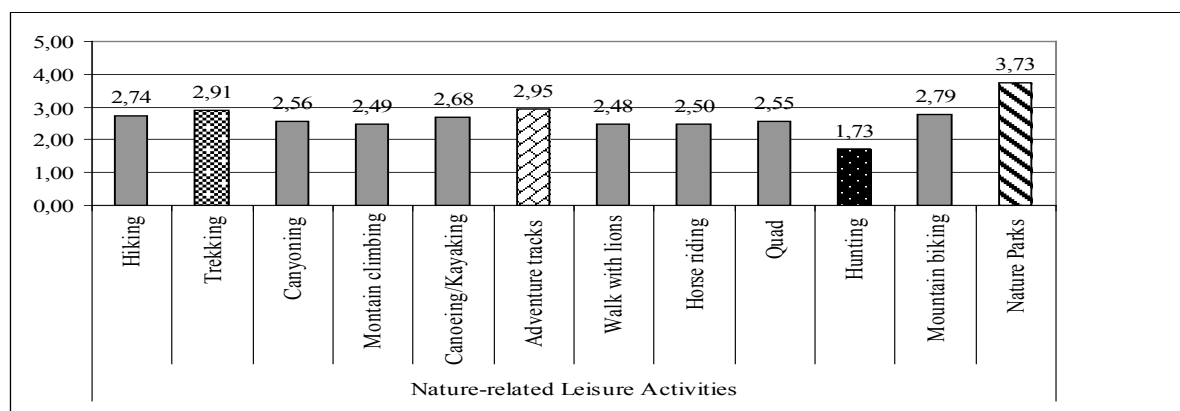


*This Figure shows the mean scores obtained for sport activities based on data gathered*

### Nature-Related Activities

The only leisure activity that emerges in this category is visiting nature parks with a far higher mean of 3.73 (Figure 3) indicating popularity of such a sightseeing activity among the tourists. The visits to nature parks are part of sightseeing activities which are included in packages of tour operators.

Figure 3: Mean Scores Obtained for Nature-Related Activities



*This figure shows the mean scores obtained for nature-related activities based on data gathered*

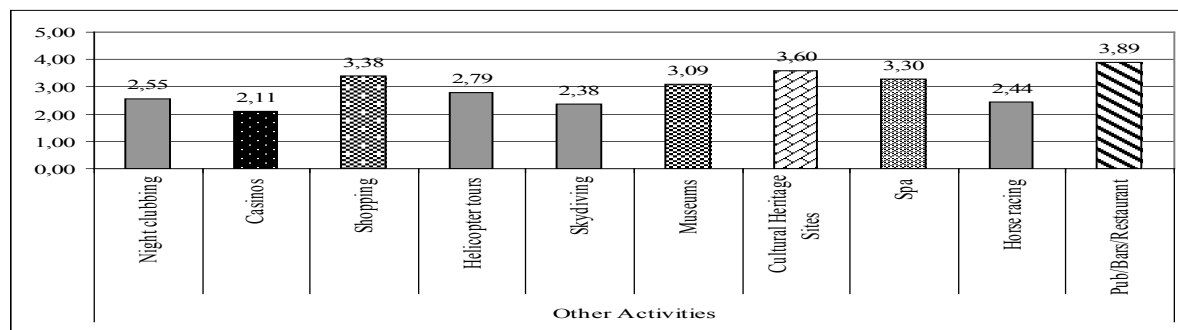
The accessibility of tourists to such sites is hence easier and do not require any efforts on their part. This may constitute a valid reason for such a preference by tourists. Visiting nature parks is a rather passive activity which may be related to tranquility, peace of mind, relaxation (passive motives). Again this category of leisure activities has low appeal to tourists which again suggests that tourists prefer passivity. Leisure activities such as mountain climbing canoe/kayak, mountain biking are rather physical in nature and may repel tourists. However, relatively favorable means obtained by trekking (2.91), adventure tracks (2.95) and mountain biking (2.79) suggest a slight preference for adventure, excitement and self development. In this category the low means obtained may indicate that tourists are not likely to undertake such nature-related activities considering that Mauritius is mainly a sea, sun and sand destination. It should be further noted that hunting is the least favored activity which may be explained by the pros and cons related to the very nature of such an activity.



### Other Activities

Figure 4 illustrates that shopping (3.38), pubs/bars/restaurants (3.89) and visiting museums (3.09) and cultural heritage sites (3.60) and spa services (3.30) are the most favored leisure activities in this category and also in all the other three categories. Tourists show interest in the pleasures of eating and drinking (pubs/bars/restaurants), shopping, relaxation (spa) and discovery of historic value of the destination. Again this result highlights rather passive activities that are contrary to novelty in leisure experiences. Such activities are present in many destinations. Shopping and pubs/bars/restaurants are common leisure activities. Museums and cultural heritage sites have an aspect of uniqueness in that they are an evocation of the history and cultural heritage of the destination. Furthermore, the spa service is synonymous of relaxation, peace of mind which is linked with passive motives of tourists as noted by Williams *et al.* (2003) and Venkatesh (2008). New activity such as skydiving is not that favored and certainly involves thrill and excitement. Moreover, a casino gaming has been very unpopular among tourists having the lowest mean.

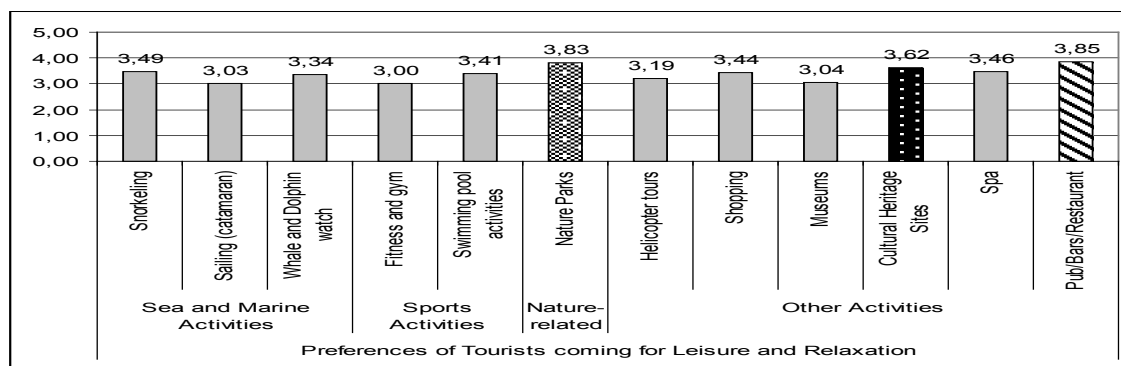
Figure 4: Mean Scores Obtained for Other Leisure Activities



This figure shows the mean scores obtained for other leisure activities based on data gathered

Tourism-based Leisure Activities Based on the Purpose of Travel Tourists who Travel for Leisure and Relaxation All the leisure activities shown on Figure 5 are related to relaxation in some way.

Figure 5: Leisure Activities of Tourists Coming for Leisure And Relaxation



This figure shows the leisure activities of tourists coming for leisure and relaxation

The activities having highest means, namely, pubs/bars/restaurants, visits to nature parks and cultural heritage sites are mostly relaxing. Apart from helicopter tours all the results shown are in line with what

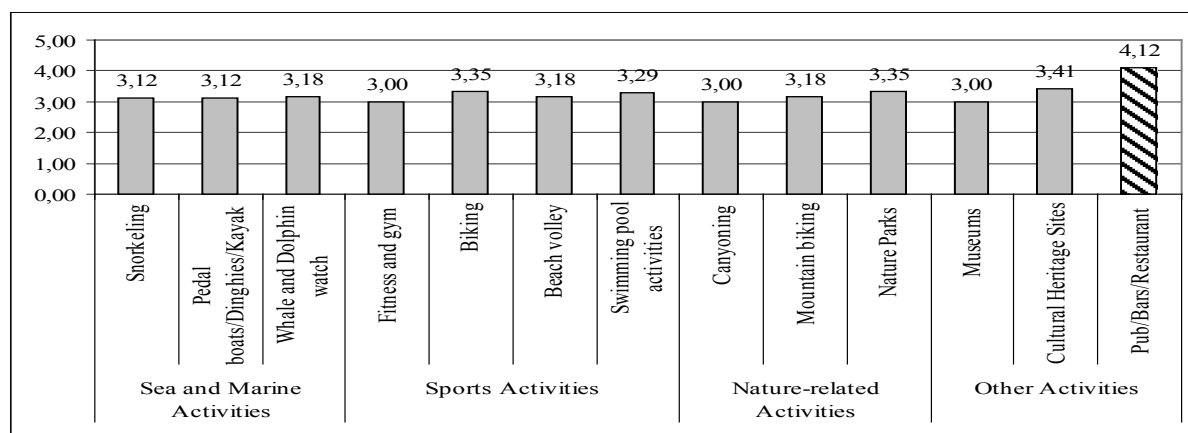


has been previously found. These results are in line with the nature of leisure activities as being practiced for relaxation and fun mainly and for other needs too (peace of mind, excitement, escapism, physical well-being, health and fitness).

### Business Travelers in Tourism-Related Leisure Activities

It is important to consider the leisure preferences of business travelers at the Mauritian destination. Business/conference/convention travel is a form of tourism and many of these travelers usually take part in some leisure activities during their stay (Morgan, 1996; Veal, 2002; Pechlaner *et al.*, 2007). The following results therefore show the preferences of those respondents who have come to Mauritius for business purposes. Figure 6 shows that the mean results for leisure activities along the four categories for the 13% of respondents who are business/conference/convention travelers. Pubs/bars/restaurants definitely constitute the most preferred activity for such tourists with a mean of 4.12. Sightseeing activities (visits to nature parks and cultural heritage sites) and sports activities (fitness and gym, biking, beach volley) are also amongst the preferred ones. This is in line with what has been noted by Morgan (1996), Veal (2002) and Pechlaner (2007) whereby business tourists usually take part in sightseeing and sports activities during their stay.

Figure 6: Leisure Activities of Business Travelers



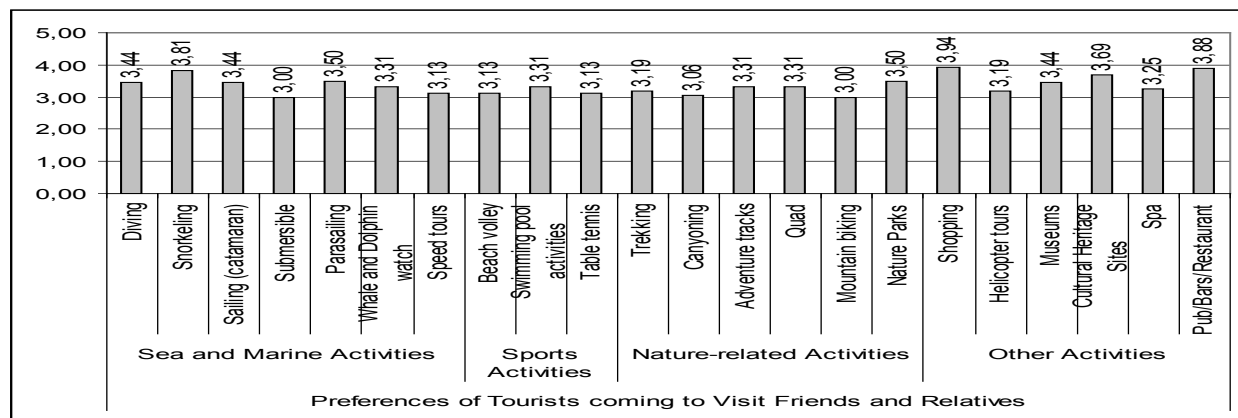
This figure shows the leisure activities of business travelers

### Tourists Who Visit Friends and Relatives

Respondents who have travelled to Mauritius to visit friends and relatives constitute the lowest percentage (12.5%). Most of the activities preferred by such types of tourists can be undertaken in groups (diving, snorkeling, submersible, whale/dolphin watch, beach volley, swimming pool activities, trekking, nature parks, shopping, museums, cultural heritage sites, pubs/bars/restaurants). This is synonymous of social motives behind leisure based on the reasoning that tourists who visit friends and relatives mostly favor leisure activities that can be undertaken in groups in order to be with their friends and relatives during their stay. These results confirm this idea by looking at the nature of the different activities and reflect the one key aspect of leisure which is the social dimension as laid out by Morgan (1996) and Brasja *et al.* (2011). This does not at all mean that other motives are not looked for by such tourists.



Figure 7: Leisure Activities of Tourists Coming to Visit Friends and Relatives



*This figure shows the leisure activities undertaken tourists who predominantly come to visit friends and relatives*

#### Attitudes of Tourists on the Leisure Activities Provided in Mauritius

The following analyses stress on the views and attitudes of tourists with regard to related issues on leisure activities such as the number and variety of leisure activities available, the leisure facilities and equipment, the motivations of tourists and the extent to which their needs have been suited and the leisure experience derived. The findings are presented in Table 2. More than 77% of respondents find that the number of leisure activities provided is sufficient in Mauritius (Table 2). This reflects the high number of activities provided by the private sector and other leisure opportunities provided by the public sector (museums, cultural heritage sites, national parks, botanical gardens, etc). Tourists view positively the number of leisure activities which is a good point for the destination. While the highest percentage of respondents view that there is a wide variety of unique leisure activities, there is still 35.90% who view that the activities are more or less the same (Table 2). A small percentage of tourists see a lack of variety in leisure activities in Mauritius. The results therefore reveal a rather positive but improvement is needed on this aspect. As outlined by Veal (2002) facilities is one of the main elements in leisure provision.

They are essential for the leisure activities to take place. Leisure facilities can also be provided by the public sector, that is, beaches, museums, national parks, botanical gardens all have facilities put in place by local authorities. More than 50% of respondents found that the leisure facilities in Mauritius were adequate enough to deliver a high quality experience (Table 2). Ten percent (10%) found that the facilities are outstanding, but there were about twenty-eight percent (28%) who found the facilities adequate if not excellent. Moreover, it should be noted that the quality of leisure facilities will depend on the leisure provider especially in the private sector. While first class hotels will provide outstanding leisure facilities this may not be the case of other low standard hotels. Tourists' views are likely to differ on that aspect. As such this can explain the 3.1% of respondents who found the facilities and equipment not adequate enough to deliver a good leisure experience.

Table 2 further indicates that a high percentage of respondents viewed that leisure plays an important part in the tourism product. Hotels now provide a wide range of leisure activities together with their core products, that is, accommodation and food and beverages. The necessity to combine leisure activities with these two elements has been highlighted by Torkildsen (2005) and Eccles et al. (1996) with regard to the tourism context. With such positive views, the result shows that leisure plays an important role in the Mauritian destination and it is thus crucial to also promote leisure activities. There are various motives



when seeking leisure activities and tourists, as individuals with distinct personalities have each their own motives (Williams *et al.*, 2003; Venkatesh, 2008). The following results indicate the motives of the respondents behind the practice of leisure activities in Mauritius. Table 2 shows the different motives and the percentage of tourists for each of these motives. Most of them sought fun and excitement (25.80%) and escapism (20.30%). All the different motives mentioned are in line with the motives set out by Williams *et al.* (2003) and Venkatesh (2008): stimulating motives (adventure, new experience and escapism), lively motives (excitement and fun), personal development motives (sense of challenge) and social motives (being with family).

The majority of the tourists viewed that the leisure activities have suited their needs to large extent (50%) and have fully suited their needs (35.20%) as illustrated in Table 2. This is another positive point considering that what is most important above all for leisure providers is to fulfil the needs of their customers (Torkildsen, 2005). This result is indicative of tourism-based leisure activities that are aimed towards the different needs of tourists even if a small fraction of the respondents have found the leisure activities practiced have not suited their needs. The leisure experience is a very important aspect of leisure activities (Williams *et al.*, 2003). Torkildsen (2005) highlighted leisure experience as a distinctive feature of leisure activities and stated its importance to customers. The enjoyment of a memorable experience is far more important than every other aspect of leisure activities (Williams *et al.*, 2003; Slåtten, Krogh & Connolly, 2011). Table 2 further indicates that the majority of tourists have had either a memorable or, at least, a satisfying leisure experience. This clearly shows the emphasis laid on leisure experience at the Mauritian destination. These results also demonstrate that provision of tourism-based leisure activities is rightly aimed towards delivering unique, if not, satisfying experiences to tourists.

Table 2: Attitudes of Tourists on the Leisure Activities Provided in Mauritius

Attitudes of Tourists on the Leisure Activities	Percentage (%)
<b><i>Number of leisure activities available</i></b>	
More than enough	21.9
Enough	56.3
Not enough	21.9
<b><i>Variety of leisure activities available</i></b>	
There is a wide variety and each activity is unique	43.0
There is a wide variety but activities are more or less the same	35.9
There is a lack of variety and activities are more or less the same	9.4
There is a lack of variety but each activity is unique	11.7
<b><i>Adequacy of the Facilities and Equipment Offered by Leisure Providers</i></b>	
Outstanding to the point of delivering a unique experience	10.2
Adequate enough to deliver a high quality experience	58.6
Adequate but not enough to deliver a high quality experience	28.1
Not adequate	3.1
<b><i>Role of leisure activities amongst the other elements of the tourism products</i></b>	
To a large extent	48.0
To a small extent	16.0
They are not important	13.0
They are indispensable	23.0
<b><i>Motivation of tourists when seeking leisure activities</i></b>	
Fun and excitement	25.8
Sense of challenge	6.3
Being with family	17.2
Adventure and thrill	10.9
New experience	19.5
Escape routine of daily life	20.3
<b><i>Extent to which the leisure activities have suited the needs of tourists</i></b>	
To a large extent	50.0
To a small extent	8.6
They have fully suited my needs	35.2
They have not suited my needs	6.2
<b><i>Leisure experience derived by tourists</i></b>	
Memorable	43.0
Satisfying	54.7
Disappointing	2.3

Table 2 presents tourists attitudes on the leisure activities provided in Mauritius



## CONCLUSION

This study on tourism-based leisure activities has provided positive indications on the views and attitudes of tourists with regard to the different aspects of leisure activities in Mauritius. These aspects are the variety, adequacy of leisure facilities, satisfaction of leisure needs, leisure experience derived, the place of leisure in the tourism product. The views reflect very good leisure provision with a view at satisfying the tourists' needs and delivering a memorable experience. The preferences of tourists show that they look for relaxation, fun, health and fitness, physical well-being and also the pleasure of eating, drinking and shopping in the practice of leisure activities in Mauritius.

Tourism-related leisure activities such as snorkeling, whale and dolphin watch, swimming pool activities, fitness and gym, visits to nature parks, museums and cultural heritage sites, spa, shopping and going to pubs, bars and restaurants have emerged as the most favored by tourists in this study. It is important to point out that visits to nature parks and cultural heritage sites have had undisputable popularity amongst tourists. This indicates the possibility of relying on activities not related to the sea, sun and sand concept to promote the destination. Moreover the preferences of tourists for shopping and pubs/bars/restaurants show that these are main leisure activities on which promotional efforts of the relevant destination promotion authority can be concentrated. Mauritius is still mostly known as a sea, sun and sand destination and in light of what has been found the leisure activities that are not based on this concept can be used in the promotion of the destination. There can be less reliance on sea and marine activities, as these will be continually provided by hotels, and more on other activities such as sightseeing which have been mostly favored by tourists.

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## BIOGRAPHY

Nita Vanessa Seebaluck is lecturer of Tourism at the University of Technology Mauritius. Her research interest includes Transport and Sustainability, Services Marketing, CSR, Aviation security and tourism. She can be reached at University of technology, Mauritius, La Tour Koenig, Pte aux Sables, [vseebaluck@umail.utm.ac.mu](mailto:vseebaluck@umail.utm.ac.mu)

Prabha Ramseook-Munhurrin is a lecturer of Services Management at the University of Technology Mauritius. Her research interest includes service quality, customer satisfaction and tourism. She can be reached at University of Technology, Mauritius, La Tour Koenig, Pte aux Sables, [pmunhurrin@umail.utm.ac.mu](mailto:pmunhurrin@umail.utm.ac.mu)

Perunjodi Naidoo is a lecturer of Tourism at the University Technology, Mauritius. Her research interests include destination marketing, service marketing and sustainable tourism. She can be reached at University of Technology, Mauritius, La Tour Koenig, Pte aux Sables, [pnaidoo@umail.utm.ac.mu](mailto:pnaidoo@umail.utm.ac.mu)

Robin Gopaloodoo, is a Reader on the BSc (Hons) Tourism and Hospitality Management at the University of Technology, Mauritius. He can be reached at [robin.gopaloodoo@gmail.com](mailto:robin.gopaloodoo@gmail.com)



# ANALYZING OF ENTREPRENEURIAL DIMENSIONS IN ALBANIAN BANKING SYSTEMS – SOME IMPROVEMENT FROM INFORMATION TECHNOLOGY

Kozeta Sevrani, University of Tirana, Albania  
Klodiana Gorica, University of Tirana, Albania  
Ermelinda Kordha, University of Vlora

## ABSTRACT

*Marketing and IT are the most reasons for having success and being welcomed in entrepreneurial economy or for failure. Effective marketing is critical to the success of any entrepreneurial venture: banks. Recently, for the banks in order to gain market share, there is an emergency for being entrepreneurial: in the turbulence world where competitive advantage is quite impossible to be achieved, where innovation or risk taking and resource leveraging, or having the possibility to achieve an opportunity are the common questions. IT can help in improve the efficiency and further more can sustain adding value through innovation, risk taking or some others entrepreneurial features for those banks who really “cut edge” within the industry. This paper presents the results of a questionnaire with bank staff. What is clear is that the banks are mainly after the game how they manage the process of innovation. Sustainable competitive advantage depends on a number of factors. But one of the clear conclusions is they keep growing and the highest price are those with the greatest innovation. A vicious cycle of innovation and success generates success reel innovation. In the banking sector as well as in other sectors facing the challenges of the future will depend on the intensive and constant innovation in products, services and processes. Many banks are actually trying to achieve operational excellence and improve efficiency. So to achieve competitive positioning will be done by those banks that will ensure long-term customer loyalty by delivering compelling and attractive products and services designed for the needs of clients.*

**KEYWORDS:** Entrepreneurial, IT, Marketing, Innovation, Risk Taking, Opportunity.

## INTRODUCTION

Banking system as a very important services sector within the word need to be more involved in a new era of marketing: entrepreneurial marketing: which means that even you are working in a small local banking system or an international banking system, every marketing manager or even a simply manager, need to much more knowledge based on some new and tendencies dimensions which makes the marketing quite different from traditional marketing. Related to those dimensions can be mention those features which are related to the necessity to go award through innovation, based on opportunity drive, going ahead based on risk taking, etc.

For the services ventures, include banking systems is very difficult to achieved competitive advantages, to add sustainable values and to have an intensity consumer. Banking systems today must operate in an environment which consist in increased risk, rarely of resources, decreased ability to forecast everything, sot the traditional mindset is incapable to be adapt to the new structural forms which in fact allows possibility for changes in order to drive further in the new era: entrepreneurial economy: entrepreneurial ventures: entrepreneurial banks, and all this can be sustained by especially technology and communication with the last aims: achieving innovation and risk taking.



Although many criticism of traditional marketing are done by academics around the world, is having an positive impact especially if those case which are more concern to the services sector, especially in banking sector, where recent developments are encouraging.

## NEW ERA: INFORMATION-BASED SOCIETY AND ENTREPRENEURIAL ECONOMY

*“When we talk about the new information based economy, we're talking about a world in which people work with their brains instead of their hands. A world in which communications technology creates global competition - not just for running shoes and laptop computers, but also for bank loans and other services that can't be packed into a crate and shipped. A world in which innovation is more important than mass production. A world in which investment buys new concepts or the means to create them, rather than new machines. A world in which rapid change is a constant. A world at least as different from what came before it as the industrial age was from its agricultural predecessor. A world so different its emergence can only be described as a revolution” (Wired magazine's, Encyclopedia of the New Economy <http://hotwired.wired.com/special/ene/>).*

The realization of new era information based economy underscores the fact that ITs have become a very important part of and drives the direction of the contemporary economy of the world. In using IT and especially the Internet, many organizations have looked to add more value to the tangible products they sell, by providing additional information-based' services.

## LITERATURE REVIEW

Competition in the banking sector is becoming tough. Banks that grow and have prosperity are those that develop new products, services and channels in the market by being profitable. Innovation will be increasing the key to success.

It is often said that banks are poor in innovation. But this is not completely right. More innovation needs to be involved in this sector. But much of it is not classified correctly, and much of it focuses on new processes and way of doing business rather than in the development of new technology and products.

Marketing and IT are the most reasons for having success and being welcomed in entrepreneurial economy or for failure. Effective marketing is critical to the success of any entrepreneurial venture: banks. Recently, for the banks in order to gain market share, there is an emergency for being entrepreneurial: in the turbulence world where competitive advantage is quite impossible to be achieved, where innovation or risk taking and resource leveraging, or having the possibility to achieve an opportunity are the common questions. IT can help in improve the efficiency and further more can sustain adding value through innovation, risk taking or some others entrepreneurial features for those banks who really “cut edge” within the industry.

Recently there has been a growing interest in the use of 'intrapreneurship' as a means for corporations to enhance the innovative abilities of their employees and, at the same time, increase corporate success through the creation of new banking corporate ventures. While the literature illustrates a wide variety of entrepreneurial factors, there are a few elements that are consistent throughout the writings in this field. "Great difficulty in the world for people is not to accept new ideas, but to forget old ideas". Starting from the saying of the above, note that the developments in the field of entrepreneurship has increased in recent years in the areas of business development, as well as in decision-making and economic growth of different countries of the world. Challenges faced by large banking corporations nowadays, is the exploitation of energy that motivated employees who are eager to create products, services and new processes. Corporations are faced with the dilemma of having rules and control while allowing you creative Employees think and act "outside the box" control structure.



With regard to banking institutions, three are the dimensions of entrepreneurship which are applicable to them;  
 innovation,  
 risk taking  
 Proactive rather than reactive

Let's go through the innovation as an entrepreneurial mindset in the banking system:

#### 1. Three boards of *innovations*

Services - New and Improved

Products - unique and improved

processes - new or better ways to carry out a task or function

*Innovation* - to what extent the company is doing new things, unique or different? Do this concept addressed to a need which is not addressed earlier? Changing the way addressing the needs is radical change compared to traditional solutions represents a small change or improvement to an existing product. In fact risk taking in organization level in as follows:

Financial

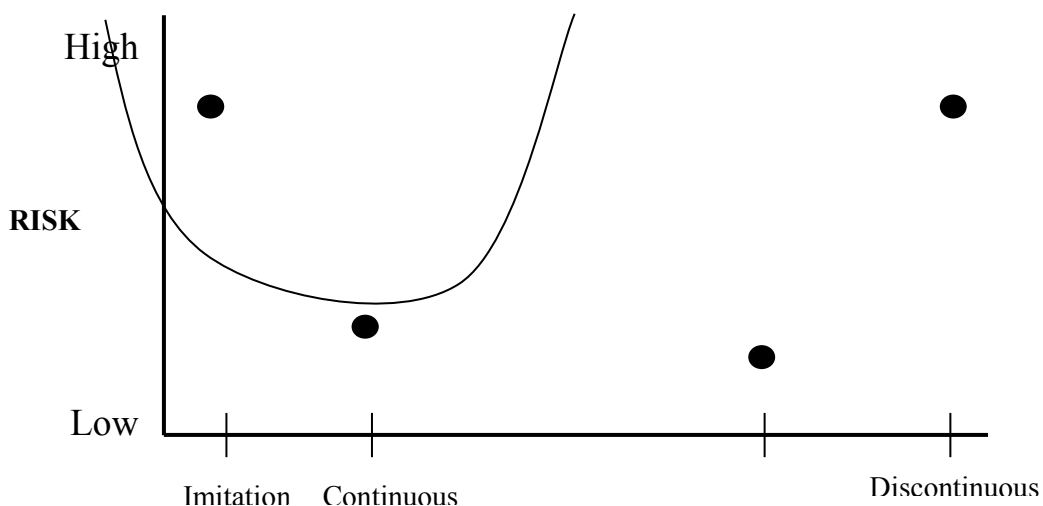
Technique

market

Personal

Social

Figure 1: Relating Types of Innovation to Risk



*Proactivity in the banks:* “entrepreneurship operating on, instead of react to their environment ”

3 ways of measuring proactivity

To Follow Vs. to lead the competition in innovation

To favor the proved and the truth Vs. emphasis on growth, innovation and development

To try to collaborate with competition vs. trying to circumvent them



*What means this for the new banks?* Seeking new opportunities that may not be related to current business flow;

Introduction of new products and brands before competition; By the strategic eliminating operations that are in the stage of maturity or decline lifecycle. Entrepreneurship rate in the bank is based in the three elements (from seven that entrepreneurial marketing accounts)

(*Innovative, risk-making, proactive*). Coordinate the enterprise network is necessary for managers who try to determine the role of entrepreneurship in their organizations. Entrepreneurship strategy that a company is determined precisely based on its location in the network.

## QUESTIONNAIRES ON INNOVATION AND ENTREPRENEURSHIP ASSESSMENT IN BANK

The Bank is making a questionnaire of its employees with regard to innovation and entrepreneurial level or dimensions. It needs to assess the developments that have occurred in innovation and entrepreneurship concept intervention.

What is the assessment of innovation and entrepreneur in bank? Is a research to get the opinion and sentiments of employers about innovation and entrepreneurship.

Who will answer? Bank personnel belonging to different levels of the hierarchy, starting from different branches, specialist of different units, senior, supervisor, project coordinator and members of senior management. Employees have different job years of work, ranging from a minimum of two years and more, as well as belonging to the age group over 25 years old. Generally are women and few men.

Why is taken the questionnaire? It is important that the Bank should be aware of how they perceived the work place with regard to innovation and entrepreneurship.

Are those answers confidential? The answers are confidential and also the dates of employers.

Are there wrong answers? There are not wrong or exact answers. Answers must be sincerely about employer's perception, based on their personal experience.

### Questionnaire

1 = Totally not agree 2 = not agree 3 = I am not sure 4 = agree 5 = totally agree

Supporting Institution Management for Corporate Entrepreneurship

Bank reacts quickly in the application of improved working methods to which are developed by employees

2. Bank support the development of new ideas and the improve of its performance

3. High management is aware and respects my ideas and suggestion.

4. High management of bank has experience in innovative process

5. Bank support personal initiative considering the fact that some of them will fail

6. Bank support equally her managerial and that professional staff for carrier opportunity Development

## ORGANIZATIVE BARRIERS AND BUREAUCRACY

7. There are not many written rules and procedures to full fit my obligations

8. Very rarely I have to follow the same work methods to meet their daily tasks



**INNOVATION - SUCCESSFUL POSSIBILITY OF TECHNOLOGY**

9. Actually the Bank assesses and measures the progress of innovation using successfully the technology
10. Bank is doing new things, unique or different from competition
11. Demonstration of a small change or improvement of an existing product
12. Innovation through the using of Intranet or Internet

**PROCESS**

13. Banka has a system that ensures that innovation/entrepreneurships activities to be integrated with daily tasks ka
14. Banka use examination and diffusion process of recourses to ensure that new ideas and new initiatives will be considered
15. Actually has a process for the collection of the ideas on staff.

**INOVATION PORTFOLIO /PROACTIVITY**

16. The Bank is a follower vs. Directions to the competition in innovation
17. Elimination of the operations that are in mature or declining phase of lifecycle
18. Bank compares innovations with other banks to provide information on risk, return potential and resource requirements

**QUESTIONNAIRE RESULTS:**

		average of points
INSTITUTIONAL MANAGEMENT SUPPORT CORPORATION ENTREPRENEURSHIP FOR	Bank reacts quickly in the application of improved working methods to which are developed by employees	3.29
	2. Bank support the development of new ideas and the improve of its performance	3.72
	3. High management is aware and respects my ideas and suggestion	2.9
	4. High management of bank has experience in innovative process	3.7
	5. Bank support personal initiative considering the fact that some of them will fail	2.8
	6. Bank support equally her managerial and that professional staff for carrier opportunity development	2.8
ORGANIZATIVE BARRIERS AND BUREAUCRACY	7. There are not many written rules and procedures to fullfit my tasks	2.6
	8. Very rarely I have to follow the same work methods to meet their daily tasks	2.55
INNOVATION - SUCCESSFUL POSSIBILITY OF TECHNOLOGY	9. Actually the Bank assesses and measures the progress of innovation using successfully the technology	4.57
	10. Bank is doing new things, unique or different from competition	3.19
	11. Demonstration of a small change or improvement of an existing product	3.7
	12 Innovation through the using of Intranet or Internet	3.7
PROCESS	13. Banka has a system that ensures that innovation/entrepreneurships activities to be integrated with daily tasks	3.5
	14. Banka use examination and diffusion process of recourses to ensure that new ideas and new initiatives will be considered	3
	15. Actually has a process for the collection of the ideas on staff	2.5



INNOVATION PORTFOLIO /PROACTIVITY	16 The Bank is a follower vs. Directions to the competition in innovation	3.4
	17. Elimination of the operations that are in mature or declining phase of lifecycle	3.3
	18. Bank compares innovations with other banks to provide information on risk, return potential and resource requirements	3.75

Figure 1: Institutional Management Support

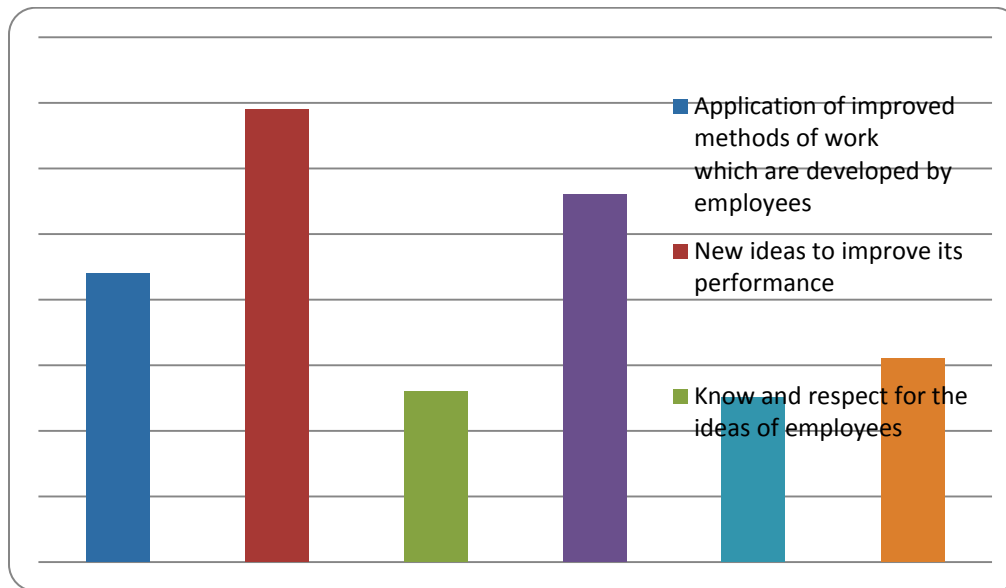


Figure 2: Organizational Barriers, And Bureaucracy

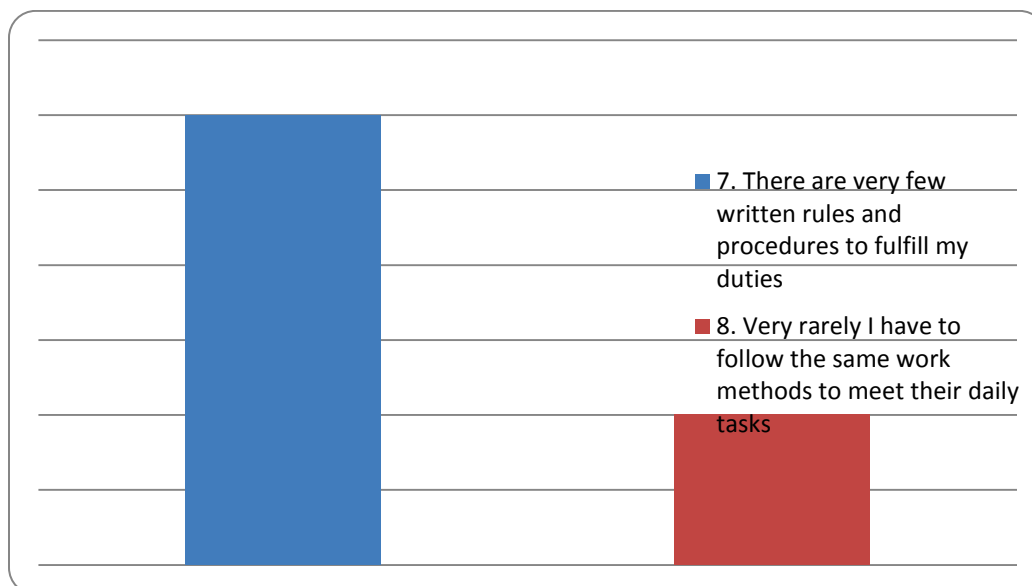




Figure 3: Innovation- Successful Possibility of Technology

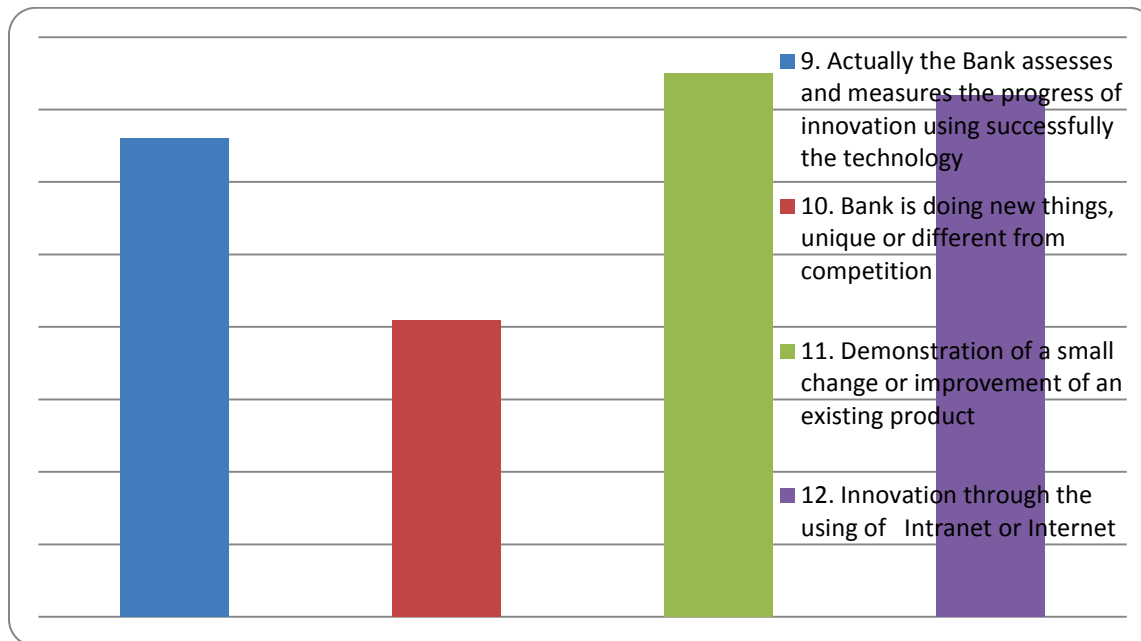
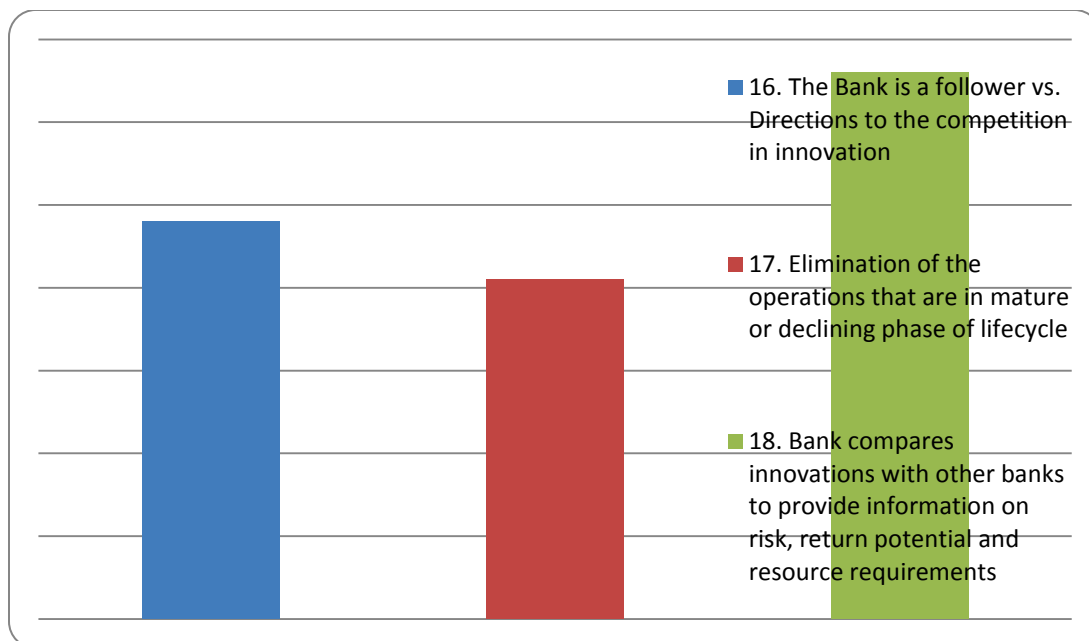


Figure 4: Innovation Portfolio /Proactivity

The lowest

Actuality has a structured process for the collection of the ideas from the staff  
 Very rarely I have to follow the same work methods to meet their daily tasks  
 There are very few written rules and procedures to fulfill my duties



The highest

The Bank currently assesses and measures the progress of innovation using technology successfully  
The Bank supports the development of new ideas to improve its performance  
High management of Bank has experience in innovative process

**RESEARCH FINDINGS**

The development of IT and marketing has been very significant in Albania. These are two fields which represent many challenges for the future and especially for the services sector: banking systems should improve their efficiency based on entrepreneurial dimensions and IT. The country has seen the coming of Internet, the advent of closed networks and applications, the growing imports of computers and systems and the significant use of computers and Internet in offices. These developments are positive and are contributing towards the overall development of Albania even though some difficulties remain. Based on the results of the questionnaire resulted that:

Bank is perceived from the its employers as follower and not leader in innovation  
Not innovator in new products but simply re-design of existed

Does not assume any risk for the promotion of creative and innovative ideas but wants them to competitors

Promote the use of technology

Information systems and Information technology have become an important element of those ventures who intent to become more entrepreneurial in a global settings. The aim of using technology has changed a lot over the years. Now it is important not only to improve efficiency but also to improve business effectiveness and to manage organizations more strategically, through IT use.

Building an IT system in order to improve effectiveness' of Albanian entrepreneurship includes the ability they give to companies to:

Link to Customers and Suppliers  
Improve Integration of Internal Processes  
Market Information-based Products and Services  
Improve profitability

Albanian businesses are in fact in the growth period of adapting ICT in their management, processes and marketing.

Albanian business is that their investment is more concentrated in computer capital and less in labor, because they link less with the revenue generation.

Companies in Albania are not exactly in the same situation about technology use. They are eager to invest in technology, and have a relatively high dispersion of technology, but problems arise with employees and their skills to use technology.

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# BEST PRACTICES IN RESEARCH

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 =  $a + b_1(\text{CEO age}) + b_2(\text{years with company})$ . 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. Discuss 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

### Submissions

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.



# OPERATIONAL RISK ANALYSIS OF INDUSTRIAL SMALL AND MEDIAN ENTERPRISES - SMES

Jorge A. Restrepo, Tecnológico De Antioquia  
Jairo Angel Díaz, Universidad Autonoma Latinoamericana  
Juan Esteban Ocampo, Autonoma De Las Américas

## ABSTRACT

*This paper develops a quantitative analysis of operative risk. We model the volatilities of major financial indices Chemicals Industry for the period 2000-2009. The model uses at Analytical Hierarchy Process (AHP) a multicriterio technique to finding out weight of the major financial indices: profitability, indebtedness, liquidity, efficiency and viability. Next, set up an operative risk measure capturing the whole Industry indices. It becomes the risk measurement benchmark to settle level business risk by a membership function which a qualitatively sorts as severe, moderate or low. Also, the model uses the technique of time series analysis to predict Industry ratios. We use a linear programming model deciding the features and choose the method to represent minimum forecast error. Last, projecting ratios and their volatility and settling the level expected risk.*

**JEL:** C61, C32, D81

**KEYWORDS:** Operational Risk, Modeling, AHP, Time Series

## INTRODUCTION

According to opinion survey joint industrial - OSJI - Antioquia industries make up 20% of total Colombian industries manufacturing and 32% of nontraditional exports. Concentrated Antioquia 141,424 total 641,446 employees, representing 22% of people employed in domestic industry, even though the Antioquia's population represents 13% of the country's. On the other hand, Antioquia's imports displayed a large growth of U.S. \$ 4,844 million and contribution 11.9%, the most relevant data comes in nontraditional export increased by U.S. \$ 4,501 million, up 31.1%. A study of competitiveness in the SMEs in the region, recorded as weakness the lack of a continuous record of signals and accounting and financial reporting Restrepo M J. (2009). Many of the studies towards the firms' analysis and industry based on financial diagnosis, but there are few studies on the identification and risk measurement associated with the company's business. F. Celaya P. & Lopez (2004). The paper takes on measuring risk in Colombian SMEs Chemicals Industry in the period 2000-2009. In the first part, we discuss the conceptual framework within which limits the risk of nonfinancial companies. In the second part, it develops method for analyzing volatility and it use the AHP multicriterio techniques to weighted indices. Last, thought time series forecasting we predict indices and assessment risk level undertaken by such companies and finally we display main results in Chemicals industry companies.

## LITERATURE REVIEW

### Risk definition

The Basel Committee on Banking Supervision (2003) states that risk analysis can be define as systematic use of available information to discover the frequency with which some events may occur and the size from its effects. Castillo M, (2008) defines operational risk as the possibility of financial losses that arise in firms because of events associated with failures or shortages. These financial losses can emerge from decision making or tactical or strategic business, direct reports or related technologies carried out or result



of external events, including legal risk. The cited author considers no losses resulting from unintended changes by the political, economic and social. Meanwhile, Jorion (2000) raises as risk associated with expected results volatility, on assets position or liabilities effected of interest measures. Usually large corporations define four pillars or risk categories: credit risk, market risk, strategic or business risk and operational risk. Much business risk associated with occurring adverse events-the case of no coverage of fixed costs in a period -. Sometimes analysis may be find opportunities for improvement, because induces scanning for all possible results for an adverse specific event.

We delimit four basic types of risk, as described below, and leave aside the so-called business risk, arising from an external incident or event which limits the company achieve its business goals. This work focuses on quantifying the risk to higher detail. Different authors M. Castillo (2008), Jorion (2000), JP Morgan. (2011), Medina (2006), Sturm P. (2013) (Sturm, 2013) presents the following classification: a financial risk for purposes of this article is related with cash flows and the company's inability to fulfill its liabilities. Operational risks in this group are all those confined to mistakes or shortages in production, trading, accounting and internal labor needed to fulfill business ordinary course. Risks to high severity, fits possible loss to outside events issued low frequency high severity, as may be case strikes, riots, political events, public events, weather, among other and Reputational risks grouping risks from breaking laws, policies and rules from national or international organizations. In short, the main concerns of a business are to identify and classify a subjective risk pool. For example in tourism businesses, weather represents a critical success, and therefore it would be an operational risk rather a high severity risk.

This study follows the approach of Celaya F. Lopez & P. (2004), which considers these risks arise from company's tactical and strategic business and its relations with business environment. The operative risk represents the firm's lack resources to fill overheads costs and performing, and financial risks mark the probability of not facing the overhead associated with debt. This paper defines operational risk from accounting and financial vision, where performing expenses divide into fixed and variables. The fixed part does not depend on performing volume business. The key driver includes goods manufacturing and sales, but its causation and payment or pay-out are independent events from incomes and production. Accounting profit reduced with expenses. We define the operational risk as a leverage weighted linear from profitability, efficiency and sustainability indices.

## DATA AND METHODOLOGY

The proposed model finds out total risk as convolution of operational and financial risk. We assessment a leverage weighted from profitability, efficiency, viability, liquidity and debt indices. While "the traditional financial indices techniques presenting major restrictions in decision making, they have a widely used because using indices allow comparisons and analysis from trends in business performance. Adding they allow compare with results standard measuring which may be target by the firm or industry averages." Restrepo M J. (2009). In this vein, the proposed method allows fixing the consistency overtime, the industry's ability to create high returns and mitigate overall risk, and Industry risk measure becomes a benchmark for settling risk that one particular business expects to face. The risk faced by an SME depends on randomness behavior their financial indicators, which is the purpose this work: to measure volatility Industry ratios for it uses historical data period 2000-2009. Data obtained become the standard measure or benchmark for determining and quantifying risk in a particular firm. We use the definition financial structure, raised by Gitman (2003), and set the explanatory power of every indicator by using Analytic Hierarchy Process, method known as by its acronym: AHP, which is a multicriterio analysis method for discrete problems, where it divides or ranks the decision problem into criteria and sub criteria. The indicators that have greater explanatory operational risk are summarized by Table 3



Table 3: Financial Indices That Explain the Operational Risk

Indices	
PROFITABILITY	DEBT
Gross Margin (%)	Debt to equity ratio (%)
Operating margin (%)	Financial obligations / liabilities (%)
Net margin (%)	Total Liabilities / Sales (%)
Return / Equity (ROI) (%)	Current Liabilities / Total Liabilities (%)
LIQUIDITY	VIABILITY
Current ratio (times)	Ebitda (MLL)
Acid test (times)	EBITDA / Sales (%)
Working capital (MLL)	Sales / Financial obligations (sometimes)
EFFICIENCY	
Asset Turnover (times)	
Portfolio turnover (days)	
Rotation suppliers (days)	
Inventory turnover (days)	
Operating cycle (days)	

*This table shows the financial indices used to explain Operational Risk in small and median enterprises*

To quantify operational risk -RO - contains the financial ratios presented in Table 3 using Equation 1.

$$Ro = \sum_{j=1}^m \sum_{i=1}^n W_j X_i \quad \text{Equation 1.}$$

Where:

J = 1-5 represents the major indices: profitability, leverage, efficiency, viability and liquidity

I = 1 to 20, represents the two level indices summarized in Table 1 Database It takes as financial metrics the Industry in period 2000-2009, and it is estimate average and growth rate year by year, and as a measure risk used volatility of each indicator type i, with i = 1 to 5 principal units j. = 1-20 secondary units.

#### Hierarchical Process Analysis

The analytical hierarchy process (AHP) is a structured technique which widely used for analyzing multifaceted decisions. Saaty, T.L. developed AHP technique in the 1970 and since it is broadly studied and sophisticated. (Vaidya & Kumar, 2006), built a paper where they related 150 AHP application papers, 27 of them are analyzing critically. This article affords a ready reference on AHP, and become as an informative summary set for AHP researchers and consultants. In the particular case of the risk estimate, (Saaty, 1987) drawings of how we can deal with risk and uncertainty using the Analytic Hierarchy Process, a new approach to measurement by ratio scales. In summary, the AHP method is a technique to quantify expert opinions or judgments about the relative importance each and every a criterion, usually conflicting, utilized in complex decision-making process.

The forecasting process by indicators one by one, involved analysis of time series of all financial ratios and applying a linear programming model using solver in Excel to determining the value which minimizes the predicting error. Identified how to predict we proceeded to analyze statistically better adjust to the time series by different functions for every indicator. Once identified the best adjust was calculated every financial ratio and the results are summarized in

Table 4.



Table 4: Profitability Indicators Percentage Growth Period 2000-2009

<i>Periods</i>	<i>2000- 2001</i>	<i>2001- 2002</i>	<i>2002- 2003</i>	<i>2003- 2004</i>	<i>2004- 2005</i>	<i>2005- 2006</i>	<i>2006- 2007</i>	<i>2007- 2008</i>	<i>2008- 2009</i>
<b>PROFITABILITY</b>									
<b>Gross Margin (%)</b>	-1,62%	-0,03%	-7,42%	5,75%	2,75%	-2,70%	1,42%	-7,96%	-4,84%
Gross Margin (%)Forecast (exponential smoothing)		-1,62%	-1,38%	-2,31%	-1,07%	-0,48%	-0,82%	-0,47%	-1,63%
$e^2$		0,03%	0,37%	0,65%	0,15%	0,05%	0,05%	0,56%	0,10%
Gross Margin (%)Forecast (double exponential smoothing)	-1,62%	-1,97%	-0,45%	-7,52%	4,13%	3,64%	-1,92%	1,01%	-7,74%
Lt (Estimating orderly)	-1,62%	-1,97%	-0,45%	-7,52%	4,13%	3,64%	-1,92%	1,01%	-7,74%
Estimating the slope	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
$e^2$	0,00%	0,04%	0,49%	1,76%	0,02%	0,40%	0,11%	0,80%	0,08%
<b>Operating margin (%)</b>	-12,15%	23,07%	-25,88%	21,10%	8,47%	5,33%	1,08%	7,49%	-22,56%
Operating margin (%)Forecast (exponential smoothing)		-12,15%	-12,15%	-12,15%	-12,15%	-12,15%	-12,15%	-12,15%	-12,15%
$e^2$		12,41%	1,89%	11,05%	4,25%	3,05%	1,75%	3,86%	1,08%
Operating margin (%)Forecast (double exponential smoothing)	-12,15%	-12,15%	23,07%	-25,88%	21,10%	8,47%	5,33%	1,08%	7,49%
Lt (Estimating orderly)	-12,15%	-12,15%	23,07%	-25,88%	21,10%	8,47%	5,33%	1,08%	7,49%
Estimating the slope	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
$e^2$	0,00%	12,41%	23,96%	22,07%	1,59%	0,10%	0,18%	0,41%	9,03%
<b>Net margin (%)</b>	46,29%	8,14%	-22,26%	31,12%	9,68%	18,94%	1,54%	0,69%	-23,43%
Net margin (%) Forecast (exponential smoothing)		46,29%	33,61%	15,04%	20,38%	16,83%	17,53%	12,22%	8,39%
$e^2$		14,55%	31,22%	2,59%	1,14%	0,04%	2,56%	1,33%	10,12%
Net margin (%) Forecast (double exponential smoothing)	46,29%	46,29%	8,14%	-22,26%	31,12%	9,68%	18,94%	1,54%	0,69%
Lt (Estimating orderly)	46,29%	46,29%	8,14%	-22,26%	31,12%	9,68%	18,94%	1,54%	0,69%
Estimating the slope	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
$e^2$	0,00%	14,55%	9,24%	28,50%	4,59%	0,86%	3,03%	0,01%	5,82%
<b>Return / Equity (ROI) (%)</b>	49,35%	1,93%	-22,16%	31,42%	9,37%	21,80%	1,90%	7,11%	-31,51%
Return / Equity (ROI) (%) Forecast (exponential smoothing)		49,35%	34,50%	16,76%	21,35%	17,60%	18,91%	13,59%	11,56%
$e^2$		22,48%	32,11%	2,15%	1,44%	0,18%	2,89%	0,42%	18,55%
Return / Equity (ROI) (%) Forecast (double exponential smoothing)	49,35%	49,35%	1,93%	-22,16%	31,42%	9,37%	21,80%	1,90%	7,11%
Lt (Estimating orderly)	49,35%	49,35%	1,93%	-22,16%	31,42%	9,37%	21,80%	1,90%	7,11%
Estimating the slope	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
$e^2$	0,00%	22,48%	5,81%	28,72%	4,86%	1,54%	3,96%	0,27%	14,92%

This table shows a Profitability Indicators Percentage Growth period 2000-2009

Was then obtained seasonally adjusted series, and proceeded to select the exponential smoothing method will present the lowest prediction error using a Solver. This process was applied to each and every one of the indicators of the five major components: profitability, efficiency, viability, indebtedness and liquidity. This process afforded the prediction of the second-level components to later use the matrix in Excel to calculate the RO of a particular company as is illustrated in Table 5



Table 5: Indices for five major components: profitability, efficiency, viability, indebtedness and liquidity  
 Error! Reference source not found. This table shows the Analysis Risk through Operative Risk Indices for Chemical Industry and Company. It presents the riskiness of second-level financial ratios and classified by the weight through AHP Techniques, Ebitda is highlighted as having a weight of 78.2% in viability indicators, the acid test 70.5% in liquidity indicators, the debt ratio by 64.5% in debt indicators and ROA of 52.5% weight in the group of indicators of profitability, while asset turnover have a weight of 31.6% in the efficiency.

Table 6: Consistency Test AHP Analysis For Level 1 Financial Ratios: Profitability (Pro), Efficiency (Eff) Indebtedness (Deb), Viability (VIA) And Liquidity (Liq), Using The Technique AHP

<i>AHP</i>									
Pro	1	4	4	½	4				
Eff	1/4	1	5	¼	5				
Deb	1/4	1/5	1	1/9	2				
Via	2	4	9	1	7				
Liq	1/4	1/5	½	1/7	1				
SUM (col)	3,75	9,4	19,5	2,0039	19	1ra	5a		
Pro	0,26667	0,4255	0,2051	0,2495	0,21053	27%	27%		
Eff	0,06667	0,1063	0,2564	0,1247	0,26316	16%	12%		
Deb	0,06667	0,0212	0,0512	0,0554	0,10526	6%	6%		
Via	0,53333	0,4255	0,4615	0,4990	0,36842	46%	49%		
Liq	0,06667	0,0212	0,0256	0,0712	0,05263	5%	6%		
Lambda	1,0157	1,1525	1,1126	0,9805	1,1434	5,405	Major		
N	5				CI	0,101			
					CR	9,0%	Consistency		
N	1	2	3	4	5	6	7	8	9
RI	0,00	0,00	0,58	0,90	1,12	1,24	1,32	1,41	1,45
Check	5,405	5,405	5,405	5,405	5,405				
I*I					5,405				
A-I*I		4,0	4,0	0,5	4,0				



	-4,4				
	0,3	-4,4	5,0	0,3	5,0
	0,3	0,2	-4,4	0,1	2,0
	2,0	4,0	9,0	-4,4	7,0
	0,3	0,2	0,5	0,1	-4,4
	0,01	0,01	0,01	0,01	0,01
	0,24	0,24	0,24	0,24	0,24
	0,02	0,02	0,02	0,02	0,02
	-0,19	-0,19	-0,19	-0,19	-0,19
	-0,07	-0,07	-0,07	-0,07	-0,07
(A-I*I)x					

This Table shows the cConsistency test AHP analysis for Level 1 financial ratios: profitability (Pro), Efficiency (Eff) Indebtedness (Deb), Viability (VIA) and Liquidity (Liq), using the technique AHP. Chemical Industry, Period 2000-2009.

## RESULTS AND DISCUSSIONS

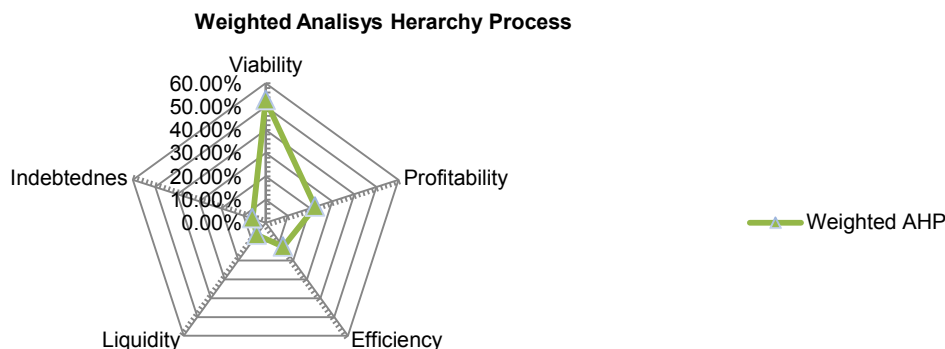
The data from table 3, allow inferring as the company takes an operational risk (OR) of 140.8%, representing -3.0% of the risk undertaken by industry, placing company in a minor level of risk. Similarly, shows the risk levels for main indicator and is highlighted as viability indicators, representing a 52.7% weighting in determining operational risk, followed by profitability ratios with a weight of 22.3%, in scale efficiency indicators represent a weight of 12.7%, the liquidity of 6.4% and debt closed at 6%.

Table 7: Major Financial Ratios and Their Weighted Using AHP

Name	Industry Risk	Company Risk	Company vs Industry	Weighted AHP
Profitability	97,4%	95,5%	-1,94%	22,3%
Efficiency	178,0%	168,2%	-5,70%	12,7%
Indebtedness	189,1%	191,1%	1,05%	6,0%
Viability	147,8%	143,5%	-2,99%	52,7%
Liquidity	181,5%	174,5%	-3,93%	6,4%

This table shows the risk levels for main indicator and is highlighted as viability indicators, representing a 52.7% weighting in determining operational risk.

Figure 3: Weighted Analisis Hierarchy Process to Major Financial Ratios which Explian Operative Risk



This figure shows a weighted Analisis Hierarchy Process to major financial ratios which explain Operative Risk for chemical Industry

Table 8: Operative Risk: quantification and Classification per level 2 indicator

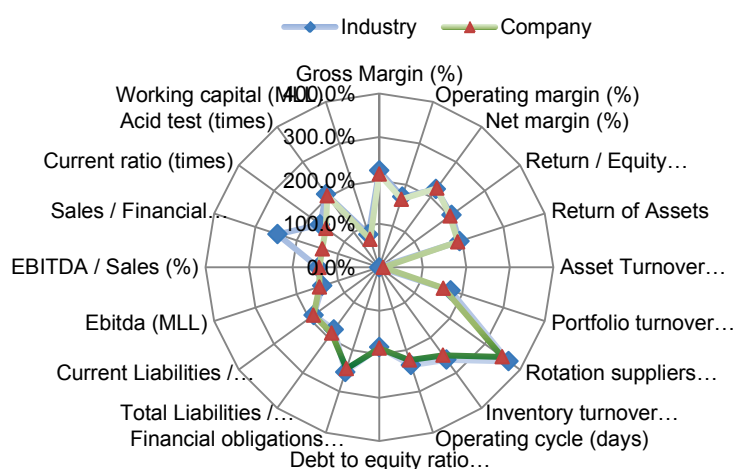


Name Ratio	Secondary Indicators Level 2					
	Weight AHP	Historic Value Risk without Weighted		Historic Value Risk Weighted		Value Risk
		Industry	Company	Industry	Company	Company vs Industry
Gross Margin (%)	8,7%	222,6%	215,0%	19,3%	18,7%	-3,5%
Operating margin (%)	9,5%	170,8%	165,0%	16,1%	15,6%	-3,4%
Net margin (%)	9,4%	222,4%	225,0%	21,0%	21,2%	1,2%
Return / Equity (ROI) (%)	19,9%	205,6%	201,0%	40,9%	40,0%	-2,3%
Return of Assets	52,5%	194,1%	190,0%	101,9%	99,8%	-2,1%
Asset Turnover (times)	30,7%	0,0%	1,0%	0,0%	0,3%	460,5%
Portfolio turnover (days)	13,2%	172,6%	155,0%	22,8%	20,5%	-10,7%
Rotation suppliers (days)	15,3%	367,7%	350,0%	56,4%	53,7%	-4,9%
Inventory turnover (days)	9,1%	262,8%	250,0%	24,0%	22,8%	-5,0%
Operating cycle (days)	31,6%	236,5%	224,0%	74,8%	70,8%	-5,4%
Debt to equity ratio (%)	64,5%	183,9%	186,0%	118,6%	119,9%	1,2%
Financial obligations / liabilities (%)	8,2%	253,3%	245,0%	20,9%	20,2%	-3,3%
Total Liabilities / Sales (%)	13,2%	177,3%	187,0%	23,3%	24,6%	5,3%
Current Liabilities / Total Liabilities (%)	14,1%	186,8%	187,0%	26,4%	26,4%	0,1%
Ebitda (MLL)	78,2%	137,4%	145,0%	107,4%	113,4%	5,4%
EBITDA / Sales (%)	12,6%	140,8%	138,0%	17,8%	17,4%	-2,0%
Sales / Financial obligations (times)	9,2%	246,3%	138,0%	22,7%	12,7%	-57,9%
Current ratio (times)	12,7%	168,0%	152,0%	21,3%	19,3%	-10,0%
Acid test (times)	70,5%	208,3%	204,0%	146,8%	143,8%	-2,1%
Working capital (MLL)	16,8%	79,6%	68,0%	13,4%	11,4%	-15,8%

This Table shows the quantification and classification the Operative Risk per level 2 indicator for industry and company, are classified according to the weight measured by the AHP technique.

Figure 4, graphically displaying the operating risk of the company compared to industry, where is possible to visualize every financial metric of second level and the degree of risk which demonstrates the company compared with the industry it belongs to. We illustrated by showing gross margin industry risk of 8.7% while the company has a value of 4.7% below industry.

Figure 4: Graphic representation financial ratios level 2. Industry vs Company.



This figure shows a graphic representation financial ratios level 2 to illustrate a Operative Risk Industry vs Company.



## CONCLUSIONS

integrating analyzed indicators: profitability, leverage, efficiency, viability, liquidity and country risk, may develop a company's risk analysis and establish performance level to offset the risk. It is possible, through applying different tools and strategies to mitigate operational risk, financial risk and structural return on investment, through strategies designed to reducing costs and expenses and the stabilization of yields. Risk is inherent to all human activity; the business activity is not immune to this reality and requires leaders and strategists to play a proactive role in designing strategies to business performance.

We present a method of easily understood and applied to determine the operational risk in SME companies, these risks are inherent in the dynamics of company and its constant interaction with the environment, this book fulfills the operational risk related to financial indexes which may indicate the company's inability to generate cash flows and cover its fixed costs and operating expenses, also financial risks associated with the probability of not cover fixed costs associated with indebtedness structure or the inefficiency of the firm on the use of limited resources and operating lower than industry averages.

The model presented combines using multicriteria analysis technique, the first-level financial ratios: Profitability, Indebtedness, Efficiency, Viability and Liquidity; generating the weight of each indicator and taking a company's share in comparison with the industry and establishing a risk degree expected by a company in the sector, as illustrated through the case study of the chemical sector.

This case study is designed as a useful tool for SME entrepreneurs in measuring of the potential risks associated with its business, is reflected as the chemical industry, with the structure developed in the last decade has a volatility in its indices financial, namely: profitability, liquidity, efficiency, viability and indebtedness which translates into average total risk index of 28.7%. Meanwhile the analyzed company has a total risk index of 19.3%, which means a lower risk, which represents 60.1% of sector risk. In the same address, using the AHP technique was found the second-level indicators weight and EBITDA is shown as having a weight of 78.2% in the group of viability indicators, while the acid test weighs 70.5% in liquidity indicators, the debt ratio by 64.5% in indebtedness indicators and ROA of 52.5% weight in the group profitability indicators finally stands out as the assets turnover exhibits a weight of 31.6% in the efficiency. It also proposes a simple measure to evaluate the profitability's consistency risk, once period firms may submit a high performance and low in others. Now, as the risk associated with the randomness the ROI sector behavior, their quantification is possible by determining the returns' standard deviation in the analyzed period and divided by the average performance, obtaining a value of 29% for ROI and 30% for ROA. It can be inferred which the chemical industry has a 30% risk behavior profitability. From the standpoint of the modeling, this study has limitations due to the lack of industry historical information, only with a 10 years period, but if were possible to have a higher data time series, would be feasible to measure operating levels leverage and total financial and determining of these indices' volatility and quantify enabling business and financial risk associating them to the volatility's calculation, however this analysis contributes significantly to the construction, understanding and approach to quantifying the business and financial risk of SME entrepreneurs.

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## RELATIONSHIP MARKETING AND THE NET GENERATION OF COUPONERS

Brianna Ballard, Indiana State University  
Lakisha L. Simmons, Belmont University  
Jennifer Garrison, Indiana State University  
Jacob Braunecker, Indiana State University

### ABSTRACT

*In recent years, the economy has been declining and the use of coupons by a younger generation seems to be on the rise. Coupons can be used to save the consumer money on a certain item or brand. The net generation, consumers ages 18-24, is using coupons and discounts more than we realize. The main goal of this study is to determine why the net generation is now using coupons and how frequently they use coupons. We gathered quantitative and qualitative data which resulted in more detailed reasons why the net generation uses coupons and their perception of relationships formed with manufacturers. Our research helps inform marketing professionals that a new generation is using coupons and why and by what methods the net generation accesses coupons. This research informs marketers in their relationship marketing promotion efforts.*

**JEL:** M31

**KEYWORDS:** relationship marketing, social media, digital coupons

### INTRODUCTION

A recent extreme coupon phenomenon has occurred (Bero, 2011). Through this new outlet, the net generation, consumers ages 18-24, has been initiated into the culture of couponing. The research conducted by Bawa and Shoemaker (2011) showed that those who use coupons often are likely to continue to use them over time. Thus, younger coupon users are more likely to continue their use and potential for long standing relationships with manufacturers.

Coupons are used to save the consumer money on a certain item or brand (Pisani, 2012). They are most commonly distributed through media such as newspapers, flyers, or the web. College aged students are increasingly attracted to coupons. In an interview, a college student states couponing is important to her because it helps her to be financially independent and stretch her small paycheck a long ways (Bero, 2011). Also, with the onset of online coupons, college-aged students are able to find and use coupon through a media they are highly familiar with: their phones (Thibodeaux, 2011).

Relationship marketing is defined as “marketing activities directed toward establishing, developing, and maintaining successful relational exchanges” (Morgan and Hunt, 1994, p. 22). According to Vargo and Lusch (2004), a paradigmatic shift took place in marketing such that the focus is not on selling tangible items and but more on creating ongoing relationships with consumers. This study researches the prevalence of couponing in the net generation, digital coupon opportunity, and the reasons why the net generation use coupons. Qualitative and quantitative data were gathered.

Our research contributes to practice by informing marketing professionals why and by what methods the net generation accesses coupons. Recently, Internet coupons have become popular and have been shown to lead to brand loyalty and brand repositioning in a consumers mind (Simmons, et al 2013).



## LITERATURE REVIEW

In a Nielsen survey from 1965, two-thirds of coupon users said they do consider the face value when deciding whether or not to use the coupon. On average, higher face values have higher standard levels of redemption. When coupons are issued for a particular brand, some coupon users will buy that brand as an alternate. This increases sales for the company because of the coupon being used (Shoemaker, 1985).

Consumers aged 18-24 have the highest redemption rates for digital coupons (Miller & Associates, 2010). On the other hand, consumers aged 65 and older are the most likely to redeem coupons that were distributed in the newspaper (Miller & Associates, 2010). Among these two most popular age groups for coupon redemption, there are further distinguishing characteristics that marketers can use to direct their campaigns. Research showed the long held stereotype that females are more likely to use coupons. In their sample of 535 consumers, they found that this might be because as a whole, females are more price sensitive than males, which means that females are more likely to notice and care about incremental changes in prices of their products and brands (Hill & Harmon, 2009). Another influencing factor in the increased likelihood of females to use coupons is that females were found to be more flexible than males in their shopping patterns, or in other words more open to changing brands if a difference was found (Hill & Harmon, 2009).

## DATA ANALYSIS AND RESULTS

After a four-week online survey period, a total of 240 surveys were received. Students studying business at a mid-west university were invited to participate in an online survey. Authors posted the links on their Facebook pages soliciting those 18-24 to complete the survey. After data cleaning and deleting responses outside of our target 18-24 range and those who do not use coupons, 171 responses were left for data analysis. The average respondent age was 21.9. Out of the 171 valid responses, 153 (89%) of the respondents were currently enrolled in a college program and almost two thirds of our sample was female (28.7% male, 71.3% female).

### Research Question 1: “How Often Do You Use Coupons?”

Our first research question is aimed at determining frequency of coupon use. We asked how often respondents used coupons from all possible sources and then more specifically how often they used coupons from social media Web sites. Research shows that the redemption rate of online coupons is drastically higher than ones offline (Lewis, 2006). Our study reports data that the net generation uses coupons from social media Web sites frequently versus from all sources including the Sunday newspaper only occasionally (Table 1).

Table 1: Coupon Use Frequency Results

H1	How often do you use coupons from sources like the Sunday newspaper and social media Web sites?	3.48	1.488
H2	How often do you use coupons from social media Web sites?	2.38	1.332

*Very Frequently (1) Occasionally (3) Never (5)*

Research Question 2: How many hours in a day do you spend on social media websites? Pasini (2012) reports an increase in manufacturer's posting coupons on their Facebook pages. Through this new outlet, the net generation has been newly initiated into the culture of couponing. Therefore, we wanted to know more about the time opportunity for manufactures to capture the attention of the net generation with their



coupons. Thus, we asked the net generation how many hours they spend per day on social media Web sites and the average was two hours per day.

Research Question 3 - Why do you use coupons? Students used to view coupons as a negative thing for “cheap” people; however, one student put it succinctly: “But when the economy is a factor like it is today we care less about the stigma and more about having enough money to put gas in the car,” (Sudar, 2011). In effort to explore more reasons why the net generation uses coupons we asked three quantitative survey questions and one open ended question. In a nutshell, the net generation uses coupons to save money (Table 2) and our qualitative analyses further tells us that they use coupons to save money through the rough economy, they use them because their moms used them, and to save even more when combining coupons with store sales.

Table 2: Coupon use motives

	Items	Mean	StdDev	Source	Qualitative results
W1	I use coupons to save money.	4.07	1.153	Bİr, A., et. al, 2011	<p><i>“Mainly to save money in the rough economy.”</i></p> <p><i>“I am a college student, so I try to save money anywhere I can.”</i></p> <p><i>“With being a college student, I don't always have much money after expenses. By using coupons I can save my money in a more efficient way.”</i></p> <p><i>“Coupons are like free money. If you have access to them, you might as well save some money within your purchases. I feel like a lot of people don't want to seem cheap or just don't take the time, but it pays off.”</i></p>
W2	I use coupons because a friend/family member does.	3.31	1.278	Bİr, A., et. al, 2011	<i>“My mother has always used coupons and I followed in her footsteps.”</i>
W3	I use coupons because the popular media has made it attractive to me (e.g. Extreme Couponing TV show, etc.) Other	2.70	1.174	Bİr, A., et. al, 2011	<p><i>“To save money, especially when catching items already on sale, I can save more money when combined with a coupon.”</i></p> <p><i>“Because I am a poor college student. It's also kind of thrilling to see how much I can save with coupons.”</i></p>

*Strongly disagree (1) to strongly agree (5)*

Research Question 4 – Does the net generation perceive that using coupons helps them enter into relationships with manufacturers? Relationship marketing encourages the relational exchange between consumers and manufacturer so that goods and services are tailored to the consumers’ needs and the maintenance of successful relational exchanges (Morgan and Hunt, 1994). In our research, the manufacturer is providing online coupons in hopes that the consumer will use the coupon and begin or maintain a relationship with that manufacturer. Our study finds that overall respondents neither disagree nor agree that using coupons presented online improves their connection to a business, helps them to discover new businesses, affects the way they see a brand or business compared to similar brands or business, or have a positive view towards brands that offer coupons for their products. In summary, the net generation’s goal is not to make connections or stay loyal to anyone brand. One respondent provided the following comment *“To save money, not to make a connection with businesses. For example, I could get a coupon for 40% off Kohl's clothing and I'll finally be able to buy a new pair of jeans.”*



Table 3: Coupons and Relationship Building

R1	Using coupons presented through social media would improve my connection to the business.	2.77	1.09	<i>"To save money, not to make a connection with businesses. For example, I could get a coupon for 40% off Kohl's clothing and I'll finally be able to buy a new pair of jeans."</i>
R2	I find that coupons offered through social media to be valuable.	2.61	1.09	
R3	Coupons presented through social media allow me to discover new product/business interests.	2.61	1.04	
R4	Social media coupons affect the way that I see a brand/business compared to other brands/businesses in its related market.	2.82	1.08	
R5	I have a positive view towards brands/businesses that offer coupons for their products.	2.34	1.09	

*Strongly disagree (1) to strongly agree (5)*

## DISCUSSION AND CONCLUSION

In this research we focused on the link between the popularity of couponing and online interaction with companies offering coupons online. Almost all respondents in the 18-24 year old range used coupons because they save them money while they are in college and living in a tough economy. They also use them because a friend or family member does, but not so much because of popular couponing shows. We also learned that our respondents in the net generation don't care about relationship building they just want the coupon and will not be brand loyal unless other factors are introduced. Or maybe they will become loyal without knowing it, since they spend two hours a day on social media sites. We conclude that although social media is relatively new, companies need to take notice now. Our research listened to some net generation individuals and we surmise that just a manufacture coupon online is not enough to build a relationship. Through the use of coupons in social media businesses can attract the net generation and through continued posting of coupons they can build brand loyalty for the many years to come.

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# LEADERSHIP AND NATIONAL CULTURE IN THE UAE

Abubakr Suliman, The British University in Dubai

Ealbra Moradkhan, The British University in Dubai

## ABSTRACT

*With the trend towards globalisation, multinational corporations continue to seek global diversity. As such it is imperative to better understand the importance and impact of organisational variables such as leadership and culture on organisational performance and productivity. Globalisation and transferability of humane capital across the globe has stimulated an increasing need to develop global managers who understand the implications of cross-cultural work environments and are able to effectively manage people from different cultural backgrounds with diverse cultural values and practices to achieve business success.*

*National culture (NC) has an overwhelming power to influence people's behaviour both at society and organisational levels. This study examined how NC and its dimensions influenced the leadership behaviours of the managers in the United Arab Emirates (UAE).*

*The NC and leadership dimensions used in this study were the ones developed by Project GLOBE. The survey covered a sample of managers in the Marine and Oil & Gas sectors from a variety of countries and the data obtained from the sample was subjected to a series of statistical tests. The results of this study confirmed that NC is positively correlated to the leadership behaviours of managers in the UAE. However more specifically the study revealed that Charismatic, team oriented, humane oriented and autonomous leadership behaviours are culturally endorsed whereas self protective and participative leadership behaviours are significantly correlated to NC. Leadership is a competitive advantage that influences organisations' sustainable performance results. In order to enhance leadership abilities of the managers in a diverse cultural environment such as the UAE, this study has made recommendations in relation to 'organisational culture', 'recruitment & selection' and 'leadership development'. Organisational culture can be referred to as a micro model of national culture, hence a strong culture will outline the expected behaviours of the leaders and other members that are perceived to contribute towards organisational performance and success. In addition to that, this study also recommends to evaluate underlying intellect and interpersonal skills of the candidates for leadership roles along with their technical skills and experience in order to have a comprehensive assessment of one's leadership potential. And finally organisations should hold all the senior executives and line managers accountable for the development of individual managers by owning and executing succession plans.*

**KEY WORDS:** Leadership, National Culture (NC), United Arab Emirates (UAE), Project GLOBE.

## INTRODUCTION

Despite numerous studies over the past several decades, there is still no unique definition for Leadership. Robins and Jude (2009, p. 419) define leadership as "the ability to influence a group toward [sic] the achievement of a vision or set of goals". Naylor (2004, p. 354) suggests that "leadership is the process of influencing people towards achievement of organisational goals". Similarly, Tannenbaum and Massarik (1957) pointed out that the essence of leadership is influencing the behaviour of people through communication. As it can be observed in these three examples, the core concept of almost all leadership definitions is about leaders influencing a group of people to accomplish some shared goals. There has been much research carried out on leadership and leaders' characteristics and the subject has evolved to a large extent since 1900. The history of leadership as a distinct subject goes back to 1927 when the 'trait theory' was introduced; however some researchers such as Bowden (1927), Carlyle (1841) and Galton



(1869) argue that the leadership concept existed even prior to the 19<sup>th</sup> century, which they refer to as 'personality era - great man period' (Van Seters and Field, 1993). The last era of leadership research is referred to as the 'transformational era' which started in 1977 with House's work on 'Charismatic theory' followed with works by Burns (1978) and Bass (1985) on 'Transformational theory'.

Researchers have done a great deal of work over the past few decades in order to determine how leadership attributes contribute to organisational success and as Burns (1978, p. 2) put it "leadership is one of the most observed and least understood phenomena on earth." As a result different leadership theories and traits have evolved over the past few decades.

The focus of this dissertation is to assess through a research-based study if national culture (NC), which is embedded in each individual as practices and values, has an impact on the leadership behaviour of the managers in the United Arab Emirates (UAE) organisations from different ethnic backgrounds.

Culture has been a phenomenon of interest for social scientists for many years. The word 'culture' has a variety of meanings. Different researchers have defined it in various ways according to their beliefs. Tylor (1871, p. 1) provides one of the earliest definitions of culture and defines it as "... that complex whole which includes knowledge, belief, art, morals, custom and any other capabilities and habits acquired by man as a member of society".

Hofstede argues that culture is not a characteristic of individuals and it encompasses a number of people who were subjected to the same education and life experience, he defines culture as "the collective mental programming of the people in an environment" (1980, p. 43).

NC refers to a set of motives, beliefs, values, norms and behavioural practices shared by people of a nation. People of a particular country normally share certain behavioural traits that are apparent to outsiders.

As mentioned above, different leadership styles and behavioural patterns have evolved in the past century but there had been limited studies on cross-cultural applicability of them until House et al. started the 'Global Leadership and Organisational Behaviour Effectiveness' (GLOBE) project in the early 1990's. GLOBE was a 10 year research programme which started in 1994. The project focused on the relationship of national and organisational cultural values and practices and leaders' attributes and behaviour in 62 societies including some Arab countries but not the UAE.

The UAE with a land mass of 83,600 sq km is located on the Arabian Peninsula on the south side of the Persian Gulf. It has land borders with the Sultanate of Oman and the Kingdom of Saudi Arabia and sea borders with Iran and Qatar. It comprises of seven emirates: Abu Dhabi (capital city), Dubai, Sharjah, Ajman, Umm Al Quwain, Ras al-Khaimah and Fujairah each governed by a hereditary Emir. The Federation which was previously known as the "Trucial States" was established on the 2<sup>nd</sup> December 1971 (Gaad et al., 2006). The UAE happens to be a country that is ethnically very diverse and much research have been conducted on this kind of diversity within the UAE's labour market. As an emerging and developing country, one can attribute this diversity to the need for skills and expertise that are not available within the local market. It is well known that the Gulf Cooperation Council (GCC) labour markets, the UAE being one of them, are dominated by expatriates. This influx of expatriates started in the late 60's and early 70's, as a result of the discovery of oil and its commercial production. Many of these countries did not have the knowledge to successfully develop this industry and as such started relying mainly on expatriates for the development of their countries. As reported by Randeree (2009) the UAE is inhabited by a variety of cultural groups such as Emirati, Iranians, Filipinos, Indians, Europeans, and Americans. This kind of diversity can also be seen at the management level of the UAE organisations where management teams consist of Emiratis, Western and Eastern Europeans, Asians, Middle Eastern,



etc. Not only does such diversity not help to make the cultural differences amongst different nationalities disappear or diminish but it also brings its own challenges, as by default people do not normally appreciate and accept cultural values and practices in other parts of the world which differ from their own countries.

This study aims to focus on the role of NC on leaders' traits and behaviour in UAE organisations. It will focus on studying the impact of NC on leadership behaviour of managers within culturally diverse organisations within the UAE based on the GLOBE project classification of NC and leadership behaviour. The next section will provide an overview of the aims, objectives and research question.

With the trend towards globalisation, organisations need to better understand the importance and impact of organisational variables such as leadership and culture on organisational performance and productivity. Multinational corporations continue to seek global diversity; however training and development of competent global leaders is a real challenge for multinational companies. The question that needs to be answered is "what leadership behaviour should leaders apply and to which colleagues and subordinates group?" This trend puts a demand on research to understand if the diversity of cultural values and practices constitute a management problem.

House et al. (2002) stated that the study of cross-cultural literature has indicated a strong correlation between culture and leadership styles. Furthermore House et al. (1997) pointed out that cultural forces influence many aspects of the leadership phenomenon and they provide substantial evidence that leaders' behaviour and traits vary considerably based on the cultural beliefs and values of the regions and countries they come from.

Globalisation and transferability of human capital across the globe has stimulated an increase in sociologists and management scholars' interest to understand the cultural similarities and differences of human communities and their impact on their interaction. The GLOBE Project is one of the most recent endeavours, which has explored the cultural values and practices in a wide variety of countries and their impact on leadership behaviour and organisational practices (House et al., 2002). As mentioned in the previous section the GLOBE research is an in-depth study of 62 societies including a few GCC countries such as Qatar and Kuwait but not the UAE.

In countries with a limited talent pool such as those in the GCC, the UAE being one of them, there is a very heavy reliance on expatriates which leads to having a diversified workforce in organisations. The demographic statistics of the UAE based on a 2008 census published by a local newspaper shows that Emiratis consist 13.5% of the UAE population (Randeree, 2009). However Kaposzewski (2006) points out that the dominance of foreigners is more prominent in the workforce than in the total population. This workforce comes from different parts of the world.

The UAE has gone through a period of rapid expansion over the last few years and despite the economic downturn, the UAE's strategic position and oil and trade revenues have allowed it to plan for further levels of expansion. Hence understanding the impacts of cultural diversity on leadership behaviour in UAE organisations is timely and important in order to overcome any potential barriers in the way of organisations and as a result the country's success.

This study focuses on marine and oil & gas sectors in the UAE. Although the 2008-2009 economic downturn has had a negative impact to different extents on these sectors, they still continue to grow because of a high energy demand worldwide. In the UAE employees working in marine and oil and gas sectors have been recruited from different cultural backgrounds at all levels of organisations including the leadership teams. Whilst such diversity at the senior level has brought a wealth of diversified management and leadership experience, it has also brought challenges in integrating culturally different leadership styles.



This research is going to reveal if NC has any impact on leader's behaviour and if so how such differences can be better understood in order to build a cohesive leadership team. Also this study is meant to augment GLOBE's project by studying the role of NC on leadership behaviour in the UAE which was not amongst the 62 societies studied by GLOBE.

## LITERATURE REVIEW

Chapter two aims to present a brief overview of the emergence of leadership as a field of study and the different leadership theories developed over the past few decades. Also it provides a theoretical overview of NC and its emergence. Finally this chapter explains the development of the UAE and its culture and also begins to establish a link between NC and leadership behaviour, in order to support the hypotheses that will be presented at the end of this chapter.

Leadership has been one of the major research topics in social and organisational psychology. The term 'leadership' has been in existence since 1700s (Stogdill, 1974), however Bass (1990) argues that scientific research on the subject started only since the twentieth century although the principles of leadership go back as far as the emergence of civilisation. Such principles can be found in Egyptians' Hieroglyphs for leadership, leader and follower in 2300 B.C., followed by Chinese classics written in the sixth century B.C. and more recently in the Greeks and Renaissance works (Bass and Bass, 2008).

There are numerous definitions and theories of leadership which has evolved greatly since the nineteenth century. Table 1 shows a summary of the evolutionary stages of the leadership theory. The next few sections are going to briefly discuss the major leadership theories developed throughout the past and present centuries.

On the other hand, the study National Culture (NC) of has been receiving worldwide interest by both researchers and academics. This is the result of the impact NC is perceived to have on leaders' and employees' behaviour, change management, workplace diversity and many more areas which all ultimately impact organisational performance. Globalisation has broken some of the economical barriers but cultural barriers still tend to pose a threat on both organisational and employees' performance.

NC has always been one of the dominant areas of Human Resource Management discipline. Having people from different cultural backgrounds could be considered as an advantage in many ways since they bring with them different values and skills that could be advantageous if used in the right direction. However one should be aware of the challenges that such diversity may bring due to the differences in values and practices which are embedded in people's behaviour, and hence very difficult to change. NC has been studied by a number of researchers in relation to management practices and organisational behaviour. One of the leading studies of NC is the one conducted by Geert Hofstede (1982, p. 21) who defined NC as "the collective programming of the mind which distinguishes the members of one human group from another". He also suggests three levels of uniqueness in mental programming, as shown in Figure (1), which he believes can be inherited, transferred in our genes or learned after our birth:



Table 1: Major leadership Eras (Seters and Field, 1993, p. 31)

<i>Major leadership Era</i>	<i>Period</i>	<i>Theories/approaches</i>
Personality Era	Great man period	• Great man theory (Bowden, 1927; Carlyle, 1841; Galton, 1869)
	Trait period	• Trait theory ( Bingham, 1927)
Influence Era	Power relations period	• Five bases of power approach (French, 1956; French and Raven, 1959)
	Persuasion period	• Leader dominance approach (Schenk, 1928)
Behaviour Era	Early behaviour period	• Reinforced change theory (Bass, 1960) • Ohio State Studies (Fleishman, Harries and Burt, 1955) • Michigan State Studies (Likert, 1961)
	Late behaviour period	• Managerial Grid Model (Blake and Mouton, 1964) • Four-Factor Theory (Bowers and Seashore, 1966) • Action Theory of Leadership (Argyris, 1976) • Theory X and Y (McGregor, 1960; McGregor, 1966)
Situation Era	Environment period	• Environment Approach (Hook, 1943) • Open-Systems Model (Katz and Kahn, 1978)
	Social status period	• Role Attainment Theory (Stogdill, 1959) • Leader Role Theory (Homans, 1956)
	Socio-technical period	• Socio-technical systems (Tris and Bamforth, 1951)
	-	• Contingency Theory (Fiedler, 1964) • Path-Goal Theory (Evans, 1970; House, 1971) • Situational Theory (Hersey and Blanchard, 1969; 1977) • Multiple Linkage Model (Yuki, 1971; 1989) • Normative Theory (Vroom and Yetton, 1973; Vroom and Jago, 1988)
Transactional Era	Exchange period	• Leader Member Exchange Theory (Dansereau, Graen and Haga, 1975) • Reciprocal Influence Approach (Greene, 1975) • Emergent Leadership (Hollander, 1958)
	Role development period	• Social Exchange Theory (Hollander, 1979; Jacob, 1970)
	Ambiguity period	• Attribution Approach (Pfeffer, 1977)
Anti-leadership Era	Substitute period	• Leadership Substitute Theory (Kerr and Jermier, 1978)
	-	• McKinsey 7-S Framework (Pascale and Athos, 1981) • Theory Z (Ouchi and Jaeger, 1978) • In Search of Excellence Approach (Peters and Waterman, 1982) • Self-Leadership (Manz and Sims, 1987)
Transformational Era	Charisma period	• Charismatic Theory (House, 1977) • Transforming Leadership Theory (Burns, 1978)
	Self-fulfilling prophecy period	• SFP Leader Theory (Field, 1989; Eden, 1984) • Performance beyond Expectations Approach (Bass, 1985)

**Universal level:** Hofstede refers to this level as “biological operating system of the human body”, which is shared by almost all mankind.

**Collective level:** This is common language and behaviour of the people belonging to a certain group and category. It is at this level that most of the human being’s mental programming is learned during his entire life.

**Individual level:** This is the level of individual personality which is truly unique. No two people are programmed exactly alike.



Hofstede's work on NC has been instrumental in the study of cross-cultural differences explaining that what might be an acceptable norm to the members of one society may not be necessarily acceptable to the members of another society. Hofstede's work on multidimensional cultural model originated from his study of the employees of IBM corporation across 72 countries. According to Hofstede "many national differences in work-related values, beliefs, norms, and self-descriptions, as well as many societal variables, could be largely explained in terms of their statistical and conceptual associations with four major dimensions of national culture" (Minkov and Hofstede, 2011, p. 11). The four dimensions are named as power distance, uncertainty avoidance, individualism versus collectivism, and masculinity versus femininity. Later in 1991 and after his IBM study, Hofstede introduced a fifth dimension which he labelled as 'long-term versus short-term orientation'. In 2010 and based on Michael Minkov's world values survey data analysis for 93 countries, the sixth dimension labelled as 'indulgence versus restraint' was added to the Hofstede's dimensions of NC. The next few paragraphs provide a brief description of Hofstede's NC dimensions.

*Large versus small power distance:* refers to the degree of unequal distribution of power amongst people in a society which is normally expected and accepted by the general public. In many countries, people are different as far as their wealth, power and social status are concerned; however some countries aim to minimise the differences as much as possible while some others foster or maintain them. High power distance at the organisational level can be observed through centralisation of authority, strong hierarchies and large gaps in status and compensations and benefits.

*Strong versus weak uncertainty avoidance:* Hofstede and Hofstede (2005, p. 167) defined uncertainty avoidance as "the extent to which the members of a culture feel threatened by ambiguous or unknown situations". In high uncertainty avoidance cultures, there are more rules and regulations, safety and security measures and people from these cultures are normally more emotional and have deep religious beliefs. On the contrary people from low uncertainty avoidance cultures are more open to opinions of others than just their own, contemplative and less emotional. In the organisations with high uncertainty avoidance, there is very formal business conduct with lots of rules and policies, need for clear structure and avoidance of differences. On the other hand in organisations with low uncertainty avoidance one can observe more trust, an informal business attitude, concern with long term strategy and more acceptance of change and risk.

*Individualism-collectivism:* As Hofstede and Hofstede (2005, p. 76) stated:

[i]ndividualism pertains to societies in which the ties between individuals are loose: everyone is expected to look after himself or herself and his or her immediate family. Collectivism, as it's opposite, pertains to societies in which people from birth onward are integrated into strong, cohesive in-groups, which throughout people's lifetime continue to protect them in exchange for unquestioning loyalty.

Individualistic cultures encourage their members to look after their own interests whereas members of collectivist cultures are expected to look after each other's interests as well as their own.

*Masculinity-femininity:* Hofstede and Hofstede (2005, p. 120) defined this dimension as:

[a] society is called masculine when emotional gender roles are clearly distinct: men are supposed to be assertive, tough, and focused on material success, whereas women are supposed to be more modest, tender, and concerned with the quality of life. A society is called feminine when emotional gender roles overlap: both men and women are supposed to be modest, tender, and concerned with quality of life.

In other words masculine cultures are those that value assertiveness, success and money more as opposed to feminine cultures which emphasise on good working relationships and quality of life.

*Time orientation (long term and short term):* In 1991 and after his IBM study, Hofstede introduced this dimension which represents the extent to which members of a culture accept delayed fulfilment of material, societal, and emotional needs (Hofstede and Hofstede, 2005). In short-term oriented societies



one could observe promotion of virtues related to the past and present such as, national pride, personal stability, respect for tradition, and fulfilment of social obligations. In long-term oriented societies people value qualities related to the future such as persistence, frugality, adapting to changing circumstances and having a sense of shame.

*Indulgence versus restraint:* ‘indulgence’ describes a society that allows people to freely satisfy their basic needs and desires whereas ‘restraint’ refers to societies with stringent social norms, which suppresses gratification of basic needs of their people.

In recent years, the GLOBE study has attracted the attention of many scholars in the field of NC. As mentioned in section 2.1.7, the main objective of GLOBE was to develop a theory to understand and predict the impact of cultural variables on leadership and organisational effectiveness, economic competitiveness of societies and the human conditions of members of the 62 societies which were part of the study (House et al., 2004). Table 4 lists the societies that participated in the GLOBE study.

For the GLOBE research programme, the researchers defined culture as “shared motives, values, beliefs, identities, and interpretations or meanings of significant events that result from common experiences of members of collectives and are transmitted across age generations” (House et al., 2002, p. 5). In this project ‘culture’ is examined in terms of both values and practices. Values are expressed in response to the questions in the form of judgments of ‘what should be done’, whereas practices refer to the ways things ‘are done’ (House et al., 2002).

As a result of this project, the researchers introduced nine dimensions for measuring NC, which made up the independent variable of the study. House et al. (2004) clarify that the first 6 dimensions (power distance, uncertainty avoidance, institutional collectivism, in-group collectivism, gender egalitarianism and assertiveness) had their origins in the four dimensions of NC introduced by Geert Hofstede (1980). ‘Future orientation’ dimension was derived from the works of Kluckhohn and Strodtbeck (1961) as well as Hofstede and Bond (1988) and Hofstede (2001); ‘performance Orientation’ has its roots in McClelland’s (1961) work and ‘Human Orientation’ dimension has its origins in the studies carried out by Kluckhohn and Strodtbeck (1961), Putman (1993) and McClelland (1985) (House et al., 2004).

Many researchers argue that management theory is influenced by specific societal values, beliefs, norms, and work and social experiences (Ali, 1996, p. 4). Management or leadership theories that may work in one country may not be a solution for another. For example; Hofstede (1993) argues that American theories of leadership are not suitable for countries such as Germany, Japan, France and Holland. In the same article he also argues that Western, mainly American leadership theories, have not contributed to the development of the poorer countries either. A number of studies suggest that NC influences the leadership style of managers. Al-Faleh (1987) suggests that Arab culture, the UAE being one of them, has certain distinctive characteristics which govern managerial practices and behaviour such as paternal role of managers, consultative management, importance of social formalities and the value of loyalty over efficiency. Such characteristics are very different from the ones practiced in western culture.

Hypothesis H1: Leadership behaviour of managers in the UAE is influenced by their national culture.

House et al. (2004) identifies CL as one of the culturally endorsed leadership behaviour and defined it as the ability to inspire, motivate, and expect high performance outcomes from others while maintaining integrity and respecting core values. Charismatic leaders possess visionary and inspirational behaviours followed by values such as dignity and freedom which have universal appeal.

Hypothesis H2: Charismatic leadership is not influenced by the national culture of the managers.

Team-oriented leaders emphasise team building and create a common purpose amongst team members. Such leaders are known to be collaborative, communicative, group-oriented and non-malevolent.



A work team generates positive synergy through coordinated efforts to achieve a level of performance that is greater than the sum of individual inputs (Robins and Judge, 2009). As such one can argue that cultural beliefs of the leaders can influence the development of this leadership style in an organisation; for example leaders from high PD societies where the power and decision making are centralised at the top, the UAE being one of them, are less likely to develop TOL style.

Hypothesis H3: Team-oriented Leadership is influenced by the national culture of the managers.

House et al. (2004) suggests that SPL style focuses on ensuring the safety and security of the individual or group member. They identify five main dimensions associated with this leadership style; conflict inducer, face saver, procedural and status consciousness. In societies exhibiting a large degree of PD, one can observe a hierarchical order which is accepted by people in those societies, as such individuals' level and place in the chain of command does not need any justification. As shown in figure 3, the UAE scores high on this dimension (score of 90) which means that people accept a hierarchical order. This suggests that NC is likely to play a role in the development of this leadership style.

Hypothesis H4: Self-protective Leadership is influenced by the national culture of the managers.

This leadership behaviour promotes values such as modesty, generosity and compassionateness which have universal appeal. It also encourage people to be friendly, caring and considerate towards other people's interests.

Hypothesis H5: Humane-oriented Leadership is not influenced by the national culture of the managers.

Autonomous leaders have the tendency to be independent and act independently with minimal interest in interdependent relations (House et al., 2004). Nohria and Khurana (2010) suggest that autonomous leaders prefer to be self-reliant and work alone rather than working with others therefore they tend to build their independence. Societies that promote collectivism such as the UAE are expected to discourage such leadership behaviour as the group cohesiveness can be jeopardised by the behaviour of such leaders. Hence it can be perceived that AL style depends on the cultural values and practices.

Hypothesis H6: Autonomous Leadership is influenced by the national culture of the managers.

Participative leaders involve their team in decision making and implementation of the decisions. The degree of involving others may vary depending on one's cultural values and practices. For example in high PD societies and organisations, decision making is likely to be centralised at the top and there is less likelihood to observe PL. Similarly in low GE organisations, there is a lesser degree of women's involvement in decision making positions. Hypothesis H7: Participative Leadership is influenced by the national culture of the managers.

## METHODOLOGY

### Research design

In order to uncover and understand 'the role of NC on leadership behaviour', taking a structured survey approach was deemed to be most suitable. The survey strategy is usually associated with a deductive approach as suggested by Saunders, et. al. (2000) and it is a widespread strategy in management and business research. O'Leary (2007) suggests that in social science research, methods that rely on deductive reasoning start with a theory, which is narrowed down to a testable hypothesis, data is then collected and analysed to see if the hypothesis can be confirmed and the theory verified.

Out of the three possible mechanisms of data collection used in survey approach (questionnaires, structured interviews and structured observations), questionnaires were used in this research to collect data and test the hypotheses since they would allow to gather information from a larger population compared to the other mechanisms (Saunders, et. al., 2000).



### Questionnaire design

All participants in this study were provided with a questionnaire along with an introduction letter outlining the objective of the study and assuring respondents' anonymity of their identity. The questionnaire included three sections; 1) demographic variables 2) leadership items and 3) NC items (appendix 2).

### Demographic variables

This part of the questionnaire included questions such as gender, age, nationality, educational level and position in the organisation. The answers were measured on a 2 to 7-point scales depending on the nature of each question; for example gender was measured on a 2-point scale (Female/Male) whereas education was measured on a 6-point scale (Less than high school diploma up to masters degree and above). Nationality was measured on an 8-point scale including Eastern and Western Europeans, Asian, Arab and other Middle Eastern, South and North Americans, Africans.

### Leadership, dependent variable

The major question that needs to be addressed in the study of the leadership behaviour of the managers in the UAE, is the extent to which cultural values and practices are linked to leaders' behaviours and leadership styles. As described in section 2.1.7, GLOBE introduced six culturally endorsed leadership behaviour named 'charismatic leadership', 'team oriented leadership', 'participative leadership', 'humane orientation leadership', 'autonomous leadership', and 'self protective leadership'.

In order to measure the six global leadership patterns of behaviour in the UAE, 30 items were selected from the GLOBE study (House et al., 2004); 9 items for CL, 7 for TOL, 3 for PL, 3 for HOL, 2 for AL and 6 for SPL dimension. All items were measured against a 7-point scale designed by GLOBE project that ranged from 'this behaviour greatly inhibits a person being an outstanding leader' to the highest scale of 'this behaviour contributes greatly to a person being an outstanding leader'.

### National Culture, independent variable

To measure the four dimensions of NC 10 items were selected from GLOBE project (House et al., 2004); 3 for gender egalitarianism (GE), 3 for power distance (PD), 2 for future orientation (FO) and 2 for in-group collectivism (IGC). All items were measured against a 7-point scale designed by GLOBE project that ranged from 'strongly agree' to 'strongly disagree'.

### Pilot study

Prior to the distribution of the questionnaire to the study sample, it was piloted on 5 people out of which one was Indian, two British, one Norwegian, and one Iranian. A Pilot study was carried out in order to check the feasibility of the questionnaire and improve the design of it before it was distributed amongst a larger population. The pilot study samples did not form a part of the main survey results. The purpose of the study and the need for the pilot study were explained to every participant in a one-on-one session and they were asked to provide their feedback on the questionnaire design in general and also highlight any ambiguous words or phrases. One comment was made on part A of the questionnaire and 3 of the participants suggested that a few attributes of leadership in part B were ambiguous. No comments were made by any of the participants on Part C of the questionnaire, which was in reference to NC questions. The questionnaire was later revised based on the participants' feedback.

### Study sample and Data collection

A total of 320 senior employees were invited to participate in this study. The participants were selected from leading oilfield services and marine companies in the UAE providing marine and engineering solutions to the global energy industry. The participants selected in the study are all senior employees based in the UAE who come from different cultural backgrounds.

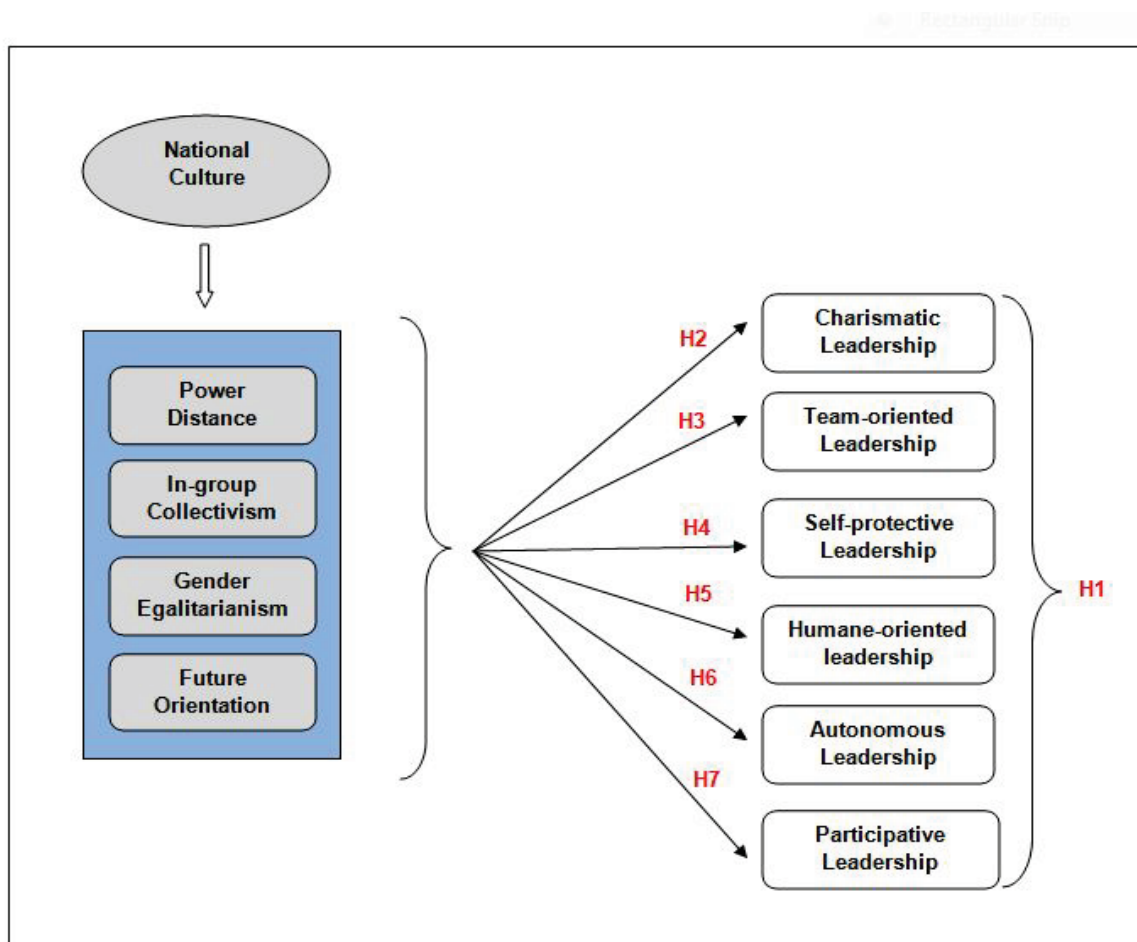


220 of the participants selected to participate in this survey were invited through an email, which briefly described the purpose of the study. After the invitation email, 220 questionnaires were sent out through mail and all participants were requested to return the completed questionnaire by internal mail or any other way convenient for them. A few of the participants requested a soft copy of the questionnaire, which they sent back via the internal email system. The remaining 100 participants were approached during an exhibition and invited to participate in the study. As the survey started in the middle of summer, it was left open for approximately three months to allow all the participants to come back from their summer holiday and complete the questionnaires. Out of 320 questionnaires only 113 were returned out of which 103 were complete and acceptable to be used in the quantitative analysis.

#### Model of the study

Figure 2 has been developed based on the hypotheses that were proposed in section 2.4 for further clarification. The figure demonstrates whether the NC has an impact on the development of the six leadership behaviour of the managers in the UAE organisations or not. As such, this study will explore the link between the six culturally endorsed leadership behaviour (CL, TOL, SPL, PL, AL and HOL) and the four dimensions of NC (PD, IGC, GE and FO) based on the GLOBE project classification of these dimensions.

Figure 2 - A research model of NC and leadership behaviour



#### Research limitations

This research has a few limitations as follows:



- 1) The questionnaire for collecting the data was in English only and not translated into any other language, and this may have caused some degree of confusion in understanding the meaning of some words and phrases for the non English speaking participants. As a result, the English speaking participants might have had the advantage of comprehending the questions more easily.
- 2) Participants were asked to fill the questionnaires at their convenience prior to the deadline and the conditions under which the test was completed were not controlled. Hence it cannot be assured that the conditions for responding to the questions were always the same and also optimal with no interruption or influence of external factors.
- 3) The number of participants or the study sample can also be considered a limitation of this study and might have been the cause of the non-normality of the variables.

## RESULTS

Data for this research was collected from 113 respondents, however only 103 of the responses were deemed suitable for processing. Table (2) exhibits the demographic characteristics of the sample (N=103). As is evident from Table 7, the majority of the respondents were male (96%). The age range of most of the respondents was from 36 to 57 years old with 40% between 36-46 and 32% between 47-57 years old. The majority of the respondents (62%) were Asian and Western European constituted 26% of the sample. The remaining 12% were Eastern Europeans, Middle Eastern, African and North American. In terms of educational qualifications, 65% of the respondents held a Bachelors degree and above and 23% held a college or vocational degree. Only one of the respondents fell under the High School Diploma grouping. Respondents who occupied supervisory roles constituted 43% of the respondents, Managers' position constituted 41% of the sample, 14% were Senior Manager and finally 3% of the respondents were Senior Executives.

Table 2: Demographic Characteristics of the Study Sample

	Sex	Age	Nationality	Educational Level	Job Title
Male	99				
Female	4				
Less than 25 years old		1			
25-35 years old		19			
36-46 years old		41			
47-57 years old		33			
58 or above years old		9			
Western European			27		
Eastern European			4		
Asian			64		
Arab/Middle Eastern			3		
North American			4		
African			1		
Less than high school				1	
High School Diploma				3	
Higher National Diploma				8	
College degree /vocational qualifications				24	
Graduate degree				28	
Master degree or above				39	
Supervisor					31
Assistant Manager					13
Manager					42
Senior Manager/Director/VP					14
Senior Executive					3

The reliability of a measure is established by testing both consistency and stability Sekaran (1992); the former indicates how the items measuring a variable sit well together as a group whereas the latter shows



the ability of a measure to produce consistent results under different conditions. Table (3) illustrates the study variables and their corresponding reliability coefficients or Cronbach's alpha values. As it can be seen in table 8, the Cronbach's alpha is above 0.7 for all the factors hence we can conclude that the data is reliable.

## DISCUSSIONS

The results of the linear regression in the previous section showed that NC can account for 16% of the variation in Leadership behaviour of the managers. Therefore when we underline the differences in managers' leadership styles, we should take into consideration the cultural differences. NC is a significant predictor of leadership behaviour ( $F= 19.18, p < .001$  and  $t\text{-value}= 4.38, p < .001$ ). This result confirms hypothesis H1 and the argument that the differences in societal values influence the perception of realities amongst people and as House et al. (2004) suggest, people within the same cultural group have similar beliefs about leadership but there are significant differences about leadership viewpoints amongst different cultural groups.

The results of the Spearman correlation in the previous section showed that NC does not have any impact on CL behaviour ( $F\text{-ratio} = .04, p > .05$  and  $t\text{-value} = .19, p > .05$ ) confirming hypothesis H2. There is a lot of evidence to support the supposition that the effect of charismatic leader behaviour is not limited to certain cultures, but is pan-cultural. For example Bass' (1997) study suggests similar result in China and Japan. Furthermore House et al. (2004) cross-cultural study suggests that the behaviour of a charismatic leader is universally accepted as behaviour of a highly effective organisational leader.

## CONCLUSIONS AND RECOMMENDATIONS

A number of studies have shown that leadership is one of the principle factors for improving an organisation's performance. Thomas (1988) suggests that leader differences has a significant impact on the performance variations within a firm. Effective leadership is a competitive advantage that leads to sustainable organisational performance. As such 'leadership' becomes of particular importance in positions that involve managing people.

Although literature suggests many definitions for 'organisational culture', a lot of them refer to it as shared assumptions held by the employees which is very similar to how 'NC' has been defined by many researchers. NC is a pervasive phenomenon and as Fombrun (1983) puts it, organisational culture takes on part of the characteristics of the NCs. Smith and Kleiner (1993) suggest three mechanisms by which culture can contribute to organisational effectiveness; 1) helps members understand the expected behaviour 2) generates commitment to work and 3) acts as a control system. Since strong organisational culture greatly influences the behaviour of the employees, understanding and modifying the organisational culture plays a key role in shaping the behaviour of the leaders.

As this study indicated, GE and IGC have an impact on the leadership behaviour of the managers. Furthermore FO is also correlated with PL behaviour. Organisations should endeavour to achieve higher levels of GE, IGC and FO. To create high GE, organisations must enforce equal employment opportunities. In such environments the employment and promotion opportunities and rewards are dependent on competencies rather than gender.

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# THE ENVIRONMENTAL IMPACT OF CULTURAL EVENTS: A CASE STUDY OF GANESH FESTIVAL IN INDIA

Shivaji Borhade, Bharati Vidyapeeth University, Pune (India)

## ABSTRACT

*Ganesh festival is one of the most popular of Hindu festivals and it is observed throughout India as well as by the devoted Hindus in all parts of the world. The spectacular festival honours the birth of the beloved Hindu elephant headed god, Lord Ganesh, popularly worshiped for his ability to remove obstacles and bring good fortunes. The most serious impact of the Ganesh festival on the natural environment is due to the immersion of idols made of Plaster of Paris into lakes, rivers and the sea. The noise levels in all the cities of Maharashtra were exceeding the permissible limit during the Ganesh festival. In spite of legal standards in place and efforts of the regulatory agencies, the noise levels could not be controlled under the permissible limit. The environmental problems in India are growing rapidly. It is one of the most serious problems facing humanity and other life forms on our planet today. As the country's population and economy continue to grow, the need to find solutions becomes more urgent.*

## JEL:

**KEYWORDS:** Cultural Events, Ganesh Festival, Ganesh Mandals, Environmental Impact, Pollution.

## INTRODUCTION

Festivals are celebrated throughout the world in different manners and for different reasons. Some are ancient and some are modern. Since the origin of festivals lie in our ancient culture and tradition, they are highlighted with full fanfare. Festivals offer us a picture of how the society functioned and celebrated. Festivals attract all types of cultures. Each culture has its own customs and practices. Festivals have a lot of spiritual and religious significance. India has a great cultural heritage. Indian people celebrate a number of festivals every year. Ganesh festival is one of them.

Now, Ganesh festival is celebrated not only in India but also different corners of the world such as USA, France, New York, San Francisco, Chicago, Sydney, Nairobi, Tokyo, Muscat, Bali, etc. Ganesh *Chaturthi* (Fourth day of *Bhadrapad* month) is celebrated in the UK by the migrant Hindu population as well as the large number of Indians residing there. Government of Mauritius has declared public holiday on Ganesh *Chaturthi* due to the popularity of this festival. While the Marathi community plays a big role in organising the festival around the world, participation from all communities such as Gujarati, Tamil, Telugu, North Indian, Bengali etc. is seen as the reason for its success and uniqueness. Ganesh *Chaturthi* is one of the most popular of Hindu festivals and it is observed throughout India as well as by the devoted Hindus in all parts of the world.

Indian calendar is filled with lots of festivals considering different religions. The Ganesh festival is a cultural event celebrated by Hindus globally as a birthday of Lord Ganesh. It is celebrated all over India and also abroad in some parts where majority of Indians are living. Initially, it was celebrated only in the Maharashtra state of India but slowly it has spread all over the India. During the British rule, to encourage the fight for freedom among the people, one of the great Indian freedom fighter-Lokmanya Tilak used Ganesh festival as a hidden way to gather people and to encourage them for fight for freedom. After that, this festival became a big public event. This festival is locally known as 'Ganesh Chaturthi'. It is celebrated by establishing idols of Lord Ganesh in homes as well as pendals and by offering prayers daily



with family, friends and community for ten days. This festival ends with immersion of idols in the sea, rivers or lakes on the eleventh day. It's an occasion of great joy and fun.

Apart from all the fun and cultural integrity, the Ganesh festival also has some bad impact on environment. According to tradition, on the last day of festival, all idols are immersed in the nearby lakes or rivers. It causes a pollution of these important water resources. Most of the idols are made of plaster of Paris and painted with harmful chemical colours which are polluting the water bodies. Also, along with idols, there are other non-biodegradable accessories used during the worship which are also immersed in the water bodies. The scenario of all garbage in the lakes and rivers on the next day after immersion ceremony is really bad. While celebrating Ganesh festival, there are various ways which contribute to the serious environmental pollution and degradation.

The celebration of Ganesh festival has changed in terms of its scale as well as involvement of the people. About 80 per cent of India's populations are Hindus. In recent years, their religious festivals and customs have come under increasing scrutiny as public awareness of environmental issues grows. The activities of the Ganesh festival cause the concerns in terms of water pollution, air pollution and noise pollution. In the light of the above discussion, the present chapter has been planned to study the impact of Ganesh festival on environment.

## LITERATURE REVIEW

Assessment of eco friendly Ganesh idols (2010) conducted by National Environmental Engineering Research Institute observed on the basis of inputs that there would be no discharge of conventional pollutants in the aquatic environment, so marine flora and fauna would not be affected. The thermal discharges of condenser cooling water would not exceed the stipulated standards and would not put aquatic creatures in danger.

A study titled 'Ganesh Idol Immersion & Water Pollution in the State of Maharashtra: an Action Plan' (2012) found that majority of the Ganesh idols are made of PoP. These idols take several months to dissolve in water. Careless immersion of Ganesh idols in water bodies blocks the natural flow of water. In many areas the same polluted water gets pumped into homes. The article analysed legislation relating to prevention and control of water pollution in India. The observation of the study is that Ganesh mandals are responsible for water pollution.

Madhav Srinivasan (2012) observed that environmental concerns over immersing the idols of Lord Ganesh in the sea have been growing over the years, mainly because of the impact that the chemical paints used in these idols have on natural water bodies. This impact on the environment can be significantly reduced by using clay idols or by depositing the idols in common water tanks that are constructed by the government for this purpose.

Maharashtra Pollution Control Board in its report (2011) observed that noise levels in some of the cities decrease this year significantly, but these are still higher than the permissible limits. Although the noise level get decreased but these are still higher than the permissible limits, which is the matter of concern. The noise levels were found to be having a decreasing trend in cities like Kolhapur, Satara, Mumbai, Navi Mumbai, Thane, Aurangabad and Amravati over the last few years. However, some cities like Nagpur, Jalgaon have shown increasing trend in the noise levels. The other cities like Pune and Nashik have shown a comparatively constant trend in the noise levels. The ambient noise levels were exceeding the standards specified under the Noise Rules, 2000.



## METHODOLOGY

A suitable sample design was framed for the study where universe selected were Ganesh Mandals in the state of Maharashtra. The study is based on the primary data collected with the help of structured questionnaire from 250 respondents selected from different districts of the state of Maharashtra. The questionnaire contained both open and close ended questions related to impact on environment. The primary data was collected by adopting interview method and observation method. The secondary data was collected from published and unpublished reports, journals, books and also websites. The simple statistical tools and techniques were used for the analysis.

### Objectives

The purpose of this study is to determine the direct, indirect and induced environmental impact of cultural events in India. For this, a case study of Ganesh festival which is celebrated in India and abroad on a grand scale has been undertaken. In addition, the study addresses the following aspects.

1. To foster professionalism in Ganesh festival.
2. To provide systematic study of Ganesh festival as environmental phenomena.
3. To assess the celebration of Ganesh festival with water, sound and air pollution.

### Hypotheses

The following hypotheses were formulated in order to achieve the above objectives:

1. Ganesh festival has made a great and adverse impact on environment through water, sound and air pollution.
2. There is no significant relationship between the general environmental concerns of Ganesh mandals and their attitude towards Ganesh festival.

## RESULTS AND DISCUSSIONS

Table 1 shows that out of 250 respondents 102 (40.8%) expressed agreed towards opinion that there is water pollution due to Ganesh festival. Out of the agreed respondents, 64 (25.6%) were strongly agreed while 38 (15.2%) respondents were agreed towards water pollution. It is clear from the table that 118 (47.2%) respondents agreed that there is sound pollution due to celebration of Ganesh festival. It indicates that nearly half of the respondents were agreed regarding sound pollution. So far as the air pollution is concerned, only 39.6 percent of respondents accepted that there is air pollution from celebration of Ganesh festival.

It was found that 130 (52%) respondents expressed that vulgar songs are played in the pandal where the Ganesh idol is consecrated. People who do not worship an idol at home participate in such public celebrations with true devotion and spiritual emotion but are unable to derive any happiness from it due to overcrowding and unnecessary chaos and noise in the pandal, which is not conducive to such functions. It seems like the Ganesh mandals of today are more interested in changing religious concepts before actually comprehending them. Rituals like moving lit lamps (arti), ritualistic worship (puja), making offerings to the deity (tirtha prasad); paying obeisance to the Lord, listening to songs in praise of God (kirtan) and discourses should acquire a significant position in the celebrations.



Table 1: Perception Towards Environmental Impact of Ganesh Festival

Sr.	Question	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	Total
1	Water Pollution	64	38	6	114	28	250
2	Sound Pollution	69	49	15	83	34	250
3	Air Pollution	47	52	18	80	53	250
4	Vulgar songs are played in the pandal	98	32	12	58	50	250
5	Only bigger Ganesh mandals violate the decibel limits to use loudspeakers	139	59	3	32	17	250
6	Only bigger Ganesh mandals violate the time limit to use loudspeakers	159	46	9	23	13	250
7	Ganesh idols made from PoP are not harmful to the environment	79	65	10	64	32	250
8	The depth of the lake reduced due to immersion of idols	35	40	21	91	63	250
9	Immersion of PoP Ganesh idols can poison the waters of lakes, rivers and the sea	56	34	32	96	32	250
10	The pollution from Ganesh idols damages the ecosystem	61	79	30	72	8	250
11	Pollution damages health by polluting drinking water sources	48	58	21	61	62	250
12	Immersion of Ganesh idols in water bodies blocks the natural flow of water	48	63	28	35	76	250
13	Ganesh mandals use <i>Gulal</i> during festival	151	57	4	30	8	250

Source: Primary data from field survey

In 1893, Indian freedom fighter and social reformer Lokmanya Tilak transformed the annual festival into a large, well-organized public event. Unfortunately, the growth of the Ganesh festival has not necessarily been sustainable. Over time, public celebrations have become more lavish, grander and louder. As a result, ambient noise levels increases considerably. In order to assess the problem of rising noise levels in all over the Maharashtra state during Ganesh festival period, Maharashtra Pollution Control Board (MPCB) has taken initiative to carry out the survey during Ganesh festival. The above table shows that in opinion of 198 (79.2%) respondents, bigger Ganesh mandals violate the decibel limits to use loudspeakers while 57.6 percent respondents agreed that these Ganesh mandals violate the time limit to use the loudspeakers. There were some Ganesh mandals who do not put up loudspeakers. But statistically that does not prove that overall noise levels have reduced. The prescribed noise level for commercial areas is 65 dB, residential areas 55 dB, silent zone 50 dB, and industrial zone 75 dB. The dB level should go down by 10 units after 10 p.m. In fact, anti-noise activists have recorded noise levels that are often more than twice the limit set by the authorities. It is not uncommon to come across Ganesh mandals blasting film music at night, where the noise levels reach 110 dB or even 120 dB, which are positively harmful for humans.

The above table reveals that 90 (36%) respondents were agreed regarding poisoning of the waters of lakes, rivers and the sea due to immersion of PoP Ganesh idols. PoP is not a naturally occurring material and contains gypsum, sulphur, phosphorus and magnesium. The idols take several months to dissolve in



water and in the process poison the waters of lake, ponds, rivers and seas. The chemical paints used to decorate the Ganesh idol contain mercury, lead, cadmium and carbon and this increases the acidity and heavy metal content water. Nearly 90% of the Ganesh idols of large and small size are made of Plaster of Paris (PoP). It is to be highly noted that PoP dissolves very slowly in water and gradually and steadily releases its dangerous and harmful components in the surroundings and water bodies. On the other hand the toxic waste immediately kills the animal and plant life in the water. The PoP used to make the Ganesh idol doesn't dissolve in water, so after the immersion, many of the remaining pieces of the idol sink in the bottom of the lakes and oceans and can take several years to disintegrate. This disturbs the water's ecosystem by reducing water levels. 140 (56%) respondents accepted that pollution from Ganesh idols damages eco-system while 42.4 percent respondents agreed that pollution damages health by polluting drinking water sources.

### Testing of Hypothesis

Ganesh festival has made a great and adverse impact on environment: Accepted to some extent

H<sub>1</sub>: Ganesh festival has made a great and adverse impact on environment through using Gulal during Ganesh Festival: Accepted to a great extent

H<sub>2</sub>: Ganesh festival has made a great and adverse impact on environment regarding Water Pollution: Rejected to some extent

H<sub>3</sub>: Ganesh festival has made a great and adverse impact on environment regarding Sound Pollution: Rejected to some extent

H<sub>4</sub>: Ganesh festival has made a great and adverse impact on environment regarding Air Pollution: Rejected to some extent

Table 2: One-Sample Statistics for Hypothesis

Particulars	N	Mean	Std. Deviation	Std. Error Mean
X1 A: Use of <i>Gulal</i> during Ganesh Festival	250	83.37	37.087	2.346
X1 B: Opinion of Ganesh Mandals Regarding Water Pollution	250	40.99	48.680	3.079
X1 C: Opinion of Ganesh Mandals Regarding Sound Pollution	250	47.33	49.501	3.131
X1 D: Opinion of Ganesh Mandals Regarding Air Pollution	250	40.20	48.515	3.068
<b>X: Ganesh festival has made a great and adverse impact on environment</b>	<b>250</b>	<b>52.97</b>	<b>39.38</b>	<b>2.49</b>

Table 3: One-Sample Test for Hypothesis

Particulars	t	Df	Test Value = 50			
			Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
X4 A: Use of <i>Gulal</i> during Ganesh Festival	14.226	249	.000	33.368	28.75	37.99
X4 B: Opinion of Ganesh Mandals Regarding Water Pollution	-2.926	249	.004	-9.008	-15.07	-2.94
X4 C: Opinion of Ganesh Mandals Regarding Sound Pollution	-.853	249	.394	-2.672	-8.84	3.49
X4 D: Opinion of Ganesh Mandals Regarding Air Pollution	-3.193	249	.002	-9.796	-15.84	-3.75
<b>X4: Ganesh festival has made a great and adverse impact on environment</b>	<b>1.814</b>	<b>249</b>	<b>.234</b>	<b>2.973</b>	<b>-1.93</b>	<b>7.87</b>

From Table 2 it is observed that, the actual mean is 52.97. It is greater than 50 (elementary mean) where the value of t was 1.814 greater than  $t_{\alpha}$ . Hence, the value of t is significant. Therefore, explores lies within



acceptable level so this hypothesis is accepted to some extent which states that; Ganesh festival has made a great and adverse impact on environment.

### Suggestions

Based on the present study the following recommendations were emerged from the celebration of Ganesh festival:

1. PoP idols or idols made of hazardous chemical should be banned.
2. Immersion of Ganesh idols directly into public and natural water bodies should be avoided. The idols should be immersed in artificial water tanks. People should be encouraged to immerse Ganesh idols in tanks rather than natural water bodies.
3. Ganesh Mandals should participate in eco-friendly awareness campaign.
4. Use of Gulal during festival should be either avoided or minimized during Ganesh processions.
5. Use of non biodegradable materials such as thermocol, plastic, garlands and other decorations should be avoided.
6. Playing of Loud music which might create disturbance to others during processions and prayers should be avoided.
7. Incentives and prizes for Ganesh mandals as well as residents for celebrating eco-friendly Ganesh festival should be offered.

### **CONCLUSION**

Festivals make us feel great about the time we spend together on its pretext but thinking locally would definitely make one realise the disadvantages of festivals. India is not devoid of pollution. It's one of the major challenges that India faces today. To create public awareness and change the attitude of people is the most important action which is required to be taken to prevent water pollution, sound pollution and air pollution. Involvement of the public and its active participation in the implementation of environmental programme is a must for success of pollution control.

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## BIOGRAPHY

Shivaji Borhade is an Associate Professor in Commerce at Bharati Vidyapeeth University, Pune. He has been working as a Co-ordinator of Ph. D. Programme of the University and Programme Co-ordinator of B. Com. Programme of School of Distance Education of Bharati Vidyapeeth University. He is supervising research scholars from different countries for supplicating research for award of Ph. D. He can be reached at Bharati Vidyapeeth University YM College, Pune 411308 (India), [drsnborhade@gmail.com](mailto:drsnborhade@gmail.com).



# AUDITOR INDEPENDENCE, AUDIT FEES LOW-BALLING, AND NON-AUDIT SERVICES: EVIDENCE FROM A DEVELOPING MARKET

Arvind Patel, The University of the South Pacific  
Pranil Prasad, The University of the South Pacific

## ABSTRACT

*This study empirically examines the supply side of the market for non-audit services. In particular, a model for the supply side of the market for non-audit services is developed. This model is then tested using audit and non-audit fee data from Fijian listed companies from the year 1980 to 2010. We find that audit fee low-balling leads to increased supply of non-audit services. This result is statistically significant. We also find that Big 4 auditors supply less non-audit services compared to non-Big 4 auditors. Finally, we find that the longer the auditor tenure the lower the supply of non-audit services. However, both these results are statistically insignificant. This leads to a conclusion that non-audit services are being supplied for opportunistic reasons as opposed to efficiency reasons. Our results are robust to a number of sensitivity checks.*

**KEYWORDS:** Auditor independence; audit fees; non-audit fees.



# ACCOUNTING AND AUDITING PRACTICES IN NON-GOVERNMENTAL ORGANIZATIONS

Arvind Patel, The University of the South Pacific

Pranil Prasad, The University of the South Pacific

## ABSTRACT

*This paper examines the accounting and auditing practices in non-governmental organizations (NGOs). It seeks to understand accounting processes and reporting practices in NGOs. NGOs have become important institutions in world affairs but accounting research has not developed significant interest in their operations and accounting practices. We use content analysis on the annual reports of 20 NGOs operating in Fiji. The results show variations in the accounting and auditing practices of the NGOs. Further analysis indicates that a number of factors influence the accounting and auditing practices of NGOs. Our analysis shows that financial reporting practices are in part shaped by the requirements of donor agencies and influence of specific stakeholder groups. We also find that the need to legitimize their operations also influences the accounting and auditing practices of NGOs. This paper contributes to the limited empirical research on the accounting and auditing practices of NGOs in developing markets.*

## BIOGRAPHY

Arvind Patel  
The University of the South Pacific  
E-mail: [patel\\_a@usp.ac.fj](mailto:patel_a@usp.ac.fj)  
Phone: 679 323 2703

Pranil Prasad  
The University of the South Pacific  
E-mail: [prasad\\_pn@usp.ac.fj](mailto:prasad_pn@usp.ac.fj)  
Phone: 679 323 2653



# ISSUES AND CHALLENGES IN THE ADOPTION OF PUBLIC SECTOR ACCOUNTING STANDARDS: A DEVELOPING COUNTRY PERSPECTIVE

Arvind Patel, The University of the South Pacific  
Pranil Prasad, The University of the South Pacific

## ABSTRACT

*This paper examines the issues and challenges surrounding the adoption of International Public Sector Accounting Standards (IPSAS) in Fiji. In particular, the focus is on the benefits and challenges of the current cash basis IPSAS used in Fiji compared to the benefits and challenges of the accrual basis IPSAS. We conduct interviews and surveys on government accountants and government ministries to investigate the issues and challenges that they face in the application of cash basis IPSAS and the challenges that they will face with full accrual based IPSAS (if and when they are adopted). Our findings suggest that Fiji's public sector would benefit from the adoption of full accrual based IPSAS; however, there are a number of challenges that must be addressed before the move to the accrual based IPSAS.*

## BOIGRAPHY

Arvind Patel, The University of the South Pacific  
E-mail: [patel\\_a@usp.ac.fj](mailto:patel_a@usp.ac.fj)  
Phone: 679 323 2703

Pranil Prasad (Corresponding Author)  
The University of the South Pacific  
E-mail: [prasad\\_pn@usp.ac.fj](mailto:prasad_pn@usp.ac.fj)  
Phone: 679 323 2653



# MANAGEMENT OF ROADS MAINTENANCE LEVY FUND AT AGENCY LEVEL IN KENYA: A FOCUS ON CHALLENGES, PROSPECTS AND POLICY

Daniel Odongo Oronje, Lake Victoria South Water Services Board, Kenya

Charles M. Rambo, University of Nairobi, Kenya

Paul A. Odundo, University of Nairobi, Kenya

## ABSTRACT

*The Road Maintenance Levy Fund came into existence in 1993 through an Act of Parliament, to facilitate the maintenance of public roads. The Kenya Roads Board administers the Fund and works in collaboration with various implementing agencies. However, anecdotal information suggests that the management of the fund at the agency level is constrained by various challenges. This study sought to identify key challenges experienced by road agencies to justify reforms towards better management and utilization of the Fund. We applied the cross-sectional survey design to source information from 146 key informants. The study found that political interference (71.9%), procurement malpractices (67.1%), funding inconsistency (64.4%), understaffing (54.1%), inconsistent communication (28.8%) and delay in auditing (40.4%) were the key challenges affecting operations of road agencies. Initiating appropriate institutional and procedural reforms targeting the Board and road agencies is likely to address the issues. The study recommends the need for new clearer rules, regulations and procedures to curb political interference, linkage between road agencies and enforcement agencies for the procurement law, electronic transfer of funds directly to agency accounts, human resource needs assessment to justify recruitment and rationalization.*

**JEL: O16**

**KEYWORDS:** Road Maintenance Levy Fund, Kenya Roads Board, Road Agency, Political Interference, Procurement Malpractices, Funding Inconsistency

## INTRODUCTION

Road transport is the most widely used means of transportation for people and freight in the Sub-Saharan Africa (SSA). In Kenya, road transport accounts for over 80% of land freight and passenger traffic (Kenya Institute of Public Policy Research and Analysis [KIPPRA], 2001; World Bank, 2011; GoK, 2012). Road construction is a capital-intensive investment; therefore, initiating a proper maintenance back-up plan is not only logical but also important in the economic sense. Regular road maintenance is vital for users' comfort, safety and national economic growth. Un-maintained roads increase vehicle operating costs and overall transportation costs, which in turn, affect all sectors of the economy, much to the disadvantage of low income-earners (Heggie, 1994; KIPPRA, 2001).

In Africa, the notion of a "road fund" was pilot-tested in countries such as Burundi, Senegal and Gabon (Brushett, 2005). However, the "first generation" road fund initiatives were largely unsuccessful, culminating to reforms process in the early 1990s, which paved the way for "second generation" road fund initiatives (Benmaamar, 2006), which sprouted in many developing countries between 1990 and 1999 (Heggie, 1995; Zietlow & Bull, 2002; Kumar, 2002; Brushett, 2005). In Kenya, the Road Maintenance Levy Fund (RMLF) came into existence in 1993 through an Act of Parliament. The Kenya Roads Board (KRB) administers the Fund. The Act designates specific road agencies, including Roads Department at the Ministry of Roads and Public Works (MoRPW), District Roads Committees (DRCs),



Kenya Wildlife Service (KWS) and local government authorities across the country including (Nyangaga, 2007; KACC, 2007; GoK, 2012).

However, previous studies show that the effectiveness of road agencies is constrained by issues such as political interference, lack of proper financial management systems, delay in funding, financial indiscipline, lack of sound procurement systems and procedures, as well as collusion between agency staff and contractors to approve poor workmanship, among others (Heggie, 1995; Kumar, 2002; Benmaamar, 2006). In Kenya, there is a dearth of systematic and comprehensive literature regarding the challenges experienced by road agencies in managing and accounting for road funds.

## LITERATURE REVIEW

Road transport is essential for socio-economic development world over, as it provides necessary links between production and market centres (Heggie, 1995; Brushett, 2005). The quality of the road network determines the affordability of transportation costs, prices of basic commodities and the quality of life, especially for low income-earners. The development and maintenance of appropriate road network remains a fundamental recipe for economic growth and poverty reduction in the SSA (Heggie, 1994; 1995; Brushett, 2005). In the SSA, the “first generation” road funds were pilot-tested in Burundi, Senegal and Gabon; however, most countries involved in the pilot test performed below expectation. To address the weaknesses of the first generation road fund initiative, the Sub-Saharan Africa Transport Policy Program (SSATP), a World Bank supported program, spearheaded reforms towards the end of 1980s, to enhance management efficiency of the road fund (Brushett, 2005).

The initiative culminated to the birth of “second generation” road fund, particularly in the 1990s. For instance, the Ghana Road Fund came into existence in 1996. In Honduras, the Road Maintenance Fund came into existence in 1993, while Costa Rica did so in 1998. In Tanzania, the Road Fund was initiated in 1992; while in Kenya, the RMLF was established in 1993 (Zietlow & Bull, 2002; Kumar, 2002; Heggie, 1995). To facilitate operations of the management boards, founding legislative frameworks designate separate road agencies to deal directly with contractors and suppliers as well as manage the utilization of road funds at the community level (Benmaamar, 2006).

Various studies such as those done by Heggie (1995), Kumar (2002) and Benmaamar (2006) have indicated that various factors constrain the effectiveness of road agencies within a decentralized system of road management. Benmaamar (2006) singles out political interests as the key factor derailing procurement procedures, leading to poor workmanship and loss of public resources. The political interference at the agency level has also constrained the participation of community members (Kumar, 2002). Lack of sound financial management systems affects the accuracy of agency returns, in some cases leading to time and budgetary overruns. Lack of proper analytical systems for prioritization creates room for political interests to guide the choice of roads to maintain, which in most cases may be of low economic value to communities.

## DATA AND METHODOLOGY

We applied the cross-sectional survey design, with both quantitative and qualitative approaches to source, process and analyze the requisite information. The study targeted key informants, which included staff at MoRPW, DRC members, contractors, suppliers, consultants and local authority staff. We successfully interviewed all the 146 key informants, which we contacted. We applied purposive sampling to select participants based on their incumbency at the time of the study. We also applied a key informant interview guide with structured and semi-structured questions to source the data, where we gauged the seriousness of the challenges experienced by road agencies by requesting participants to rate their perceptions on a three-point scale of ‘not serious’, ‘serious’ or ‘very serious’. Quantitative analysis that



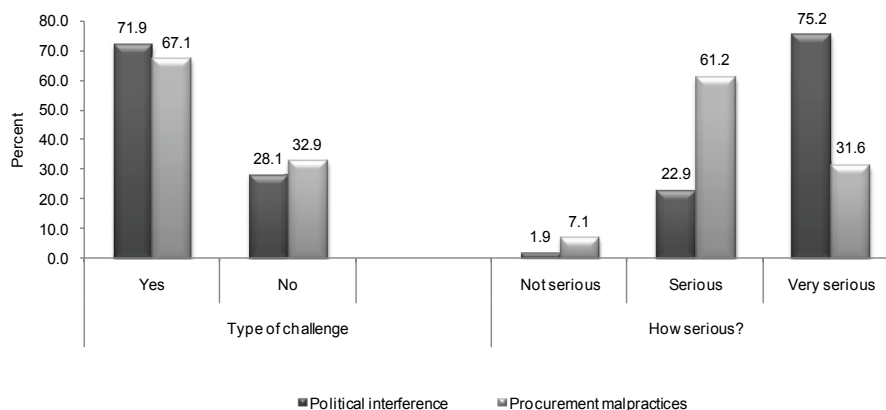
we obtained frequency distributions with percentages and cross-tabulation with Chi-square tests, we also transcribed, clustered into nodes and explored qualitative data for patterns and meaning to the flow of the funds. Detailed description of the design and approaches that we used in this study are available in following publications (Nachmias & Nachmias, 1996; Bryman & Cramer 1997).

## RESULTS AND DISCUSSIONS

The study covered 146 key informants, including 29 (19.9%) staff of the Ministry of Roads and Public Works (MoRPW), 6 (4.1%) engineer consultants, 22 (15.1%) members of District Roads Committees (DRCs), 10 (6.8%) contractors, 16 (11.0%) suppliers and 63 (43.2%) staff of local authorities. Political interference, procurement malpractices, funding inconsistency, understaffing, inconsistent communication and delay in auditing were the challenges affecting operations of road agencies. We have presented and discussed details in the subsequent paragraphs.

Figure 1 shows that 105 (71.9%) out of 146 participants said political interference was a key challenge affecting road agencies. The challenge manifested itself through diversion of funds to non-prioritized roads with the aim of rewarding specific communities perceived to be politically loyal; as well as influence of the procurement process to favour political loyalists, business associates or family members. In some cases, political leaders harassed, intimidated, assaulted and even manipulated the system to have Government officers standing on their way transferred to other stations. Based on this, out of the 105 participants, 24 (22.9%) described political interference as a serious challenge, while 79 (75.2%) felt it was very serious.

Figure 1: Political Interference and Procurement Malpractices



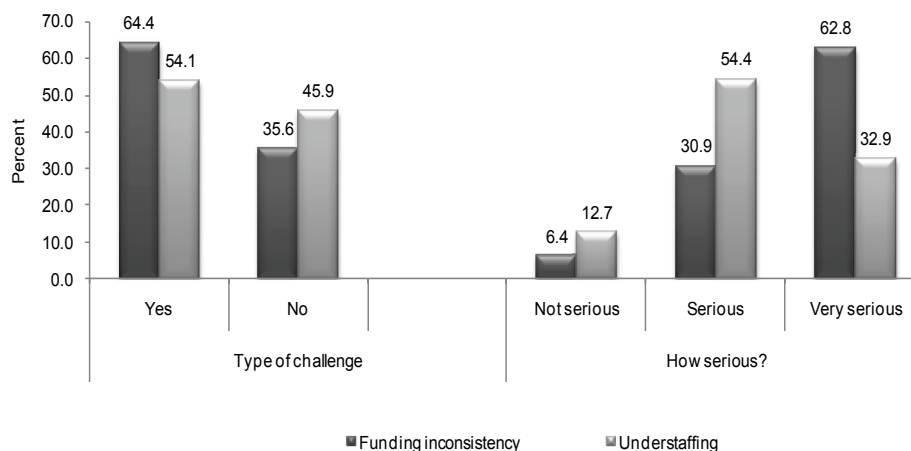
*This figure presents information on the proportions of participants who identified political interference and procurement malpractices as the key issues affecting the operations of road agencies. The figure shows that more than two-thirds of the participants, 71.9% for political interference and 67.1% for procurement malpractices, identified the issues. The figure also shows participants' perception regarding the seriousness of each challenge, based on their experiences with the system.*

Under such circumstances, agency staff found it extremely difficult to fulfil the interests and expectations of political leaders without breaching formal operational procedures or overrunning their budgets, resulting to low motivation and lack of enthusiasm. Again, the transfer of key staff such as engineers affected project continuity, as new comers took some time to grasp institutional dynamics. Figure 1 also shows that 98 (67.1%) participants mentioned procurement malpractices, which included issues such as conflict of interest, where some tender committee members acted in favor of particular candidates, tendering documents designed in favor of particular bidders, emergency procurement, single-sourcing of providers, as well as some politically-connected bidders colluding with tender committee officials to overprice materials and works. In this regard, up to 60 (61.2%) participants felt that procurement malpractices was a serious challenge, while 31 (31.6%) were of the view that the challenge was very



serious. In figure 2, up to 94 (64.4%) participants identified funding inconsistency as one of the challenges constraining the operations of road agencies. Participants attributed the inconsistent flow of funds to various factors, among them being a lengthy disbursement channel and lack of a proper tracking system. In this regard, participants pointed out that KRB disburses funds to the districts through cheques upon receiving revenue collections from Kenya Revenue Authority (KRA). The district treasury, which coordinates all public funds at the district level, receives disbursements and issues new cheques to various agencies as per the Authority to Incur Expenditure (AIE) from the chief finance officer, MoRPW headquarters. Sometimes disbursements stagnated at the district treasury, while awaiting AIEs from the Ministry headquarters. In view of this, 29 (30.9%) described the challenge as serious, while the majority, 59 (62.8%) rated it as very serious.

Figure 2: Funding Inconsistency and Understaffing



*This figure indicates the proportion of participants citing funding inconsistency and understaffing as key challenges affecting the operations of road agencies. The figure shows that more than one-half of the participants identified the issues (64.4% for funding inconsistency and 54.1% for understaffing). The figure also indicates participants' perception regarding the seriousness of funding inconsistent and understaffing, based on their experiences with the system.*

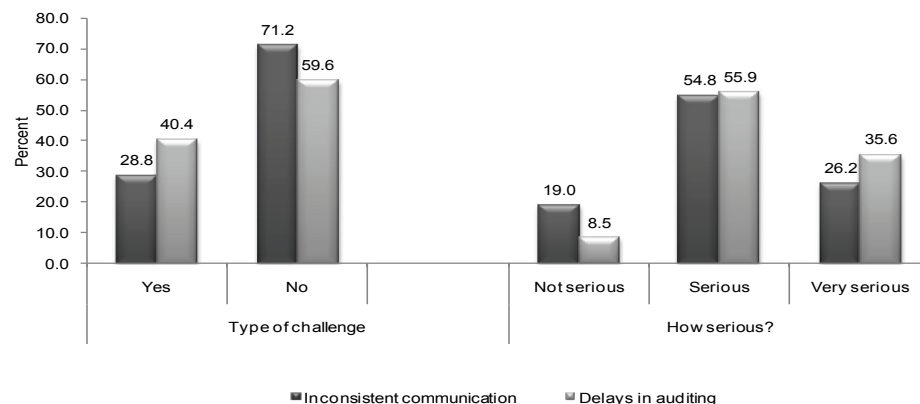
Furthermore, some agencies did not receive their disbursements in time due to lack of follow-up communication from KRB headquarters. Quite often, agencies were not aware of disbursement schedule at KRB headquarters. Without follow-up communication, funds stagnated at the district treasury for longer than necessary, even when AIEs came in time. Other factors causing inconsistent flow of funds included delay in auditing, weak financial management system and delay in the requisition and remittance of AIEs. Again, Figure 2 indicates that 79 (54.1%) participants identified understaffing as one of the challenges resulting from delayed replacement of officers leaving the station through transfers to other stations, as well as those absent due to prolonged illness or natural attrition. Particularly missing were special skills such road construction engineers and technicians, accountants, auditors and administrative staff. For this reason, available staff coped with the resultant heavy workload through multi-tasking, sometimes performing tasks for which they had no training at all. In some districts, the public works officers doubled as roads officers, in addition to administrative, bookkeeping and procurement activities. In one agency, an office cleaner was also performing the roles of an accounts clerk, albeit without any formal training. Consequently, 43 (54.4%) participants felt that understaffing was a serious challenge, while 26 (32.9%) described the challenge as very serious.

The findings presented in figure 3 show that 42 (28.8%) participants identified inconsistent communication between KRB and road agencies as one of the challenges affecting activities of the latter. Participants indicated that most agencies were often not aware of disbursement schedules at KRB headquarters, leading to funds overstaying at the district treasury. In this regard, they cited cases where some agency staff colluded with treasury officials to siphon out stagnating funds. Due to communication



inconsistency, some agencies received their disbursements towards the end of fiscal periods or towards wet seasons, when they could do very little work. Based on this, 23 (54.8%) participants opined that the challenge was serious, while 11 (26.2%) described it as very serious.

Figure 3: Frequency Of Communication And External Auditing



*This figure indicates the proportion of participants mentioning inconsistency in communication from the Kenya Roads Board (KRB) and delay in external auditing as among the challenges affecting the operations of road agencies. The Figure also shows participants' perception regarding the seriousness of the issues mentioned, again based on their experiences.*

The results in figure 3 further show that 59 (40.4%) participants identified delay in external auditing as among the challenges constraining operational efficiency and consistency among road agencies. Participants hinted that some districts did not have resident auditors and each year, the government mobilized auditors from other stations to evaluate the financial accounts of road agencies. In some instances, the agencies could wait for up to four months for auditing services in order to qualify for subsequent funding. The timeliness of external auditing remains crucial for the redress of issues arising, continuation of funding and staff motivation. Consequently, 33 (55.9%) participants indicated that delay in external auditing was a serious challenge, while 21 (35.6%) described it as a very serious challenge.

## CONCLUSIONS

In Kenya, up to 16% of the RMLF goes to constituencies through DRCs; consequently, the involvement of political leaders in decisions on the utilization of road funds is inevitable. Hence, the decisions and activities of such committees are prone to political influence. This poses a lot of challenge to public officers managing road funds. Without proper checks on political interference, road agencies may not live up to the expected standards of prudent resource use, quality workmanship and accountability. In view of this, KRB in collaboration with the Government should formulate clear rules, regulations and procedures for all road agencies in the country. The document should be clear on the separation of roles between committees such as DRCs and Government officials, a definition of political interference, reporting channel, dispute resolution office, among other provisions.

Transparency and accountability are the pillars of public procurement process and effective governance of public institutions. Whereas transparency deals with issues of clarity, accountability deals with answerability to all contenders. In managing public procurement, the application of either concept in isolation creates opportunity for procurement malpractices, which weaken financial management discipline and compromise cost control measures as well as quality workmanship. The efficiency of the procurement process depends on the extent of adherence to procurement regulations and procedures, institutional culture, political will, as well as the competence and integrity of the staff in-charge.

Kenya enacted the law governing public procurement in 2005; however, enforcement remains a key challenge, particularly due to inadequate political will. This suggests that instituting appropriate legislation and establishing the institutional frameworks are not enough to entrench transparency and



accountability into the procurement process. There is need for political will right from top leadership to effectively curb procurement malpractices. However, as a short-term measure, linking road agencies and sensitization about the roles of enforcement agencies, viz. the Public Procurement Oversight Authority and Kenya Anti-Corruption Commission, is likely to discourage the incidence of malpractices at the agency level. Regular communication between KRB and road agencies facilitates reporting, enhances managerial accountability, motivates staff, improves financial management and most importantly, expedites the flow of disbursements. Without follow-up communication from KRB, funds stagnating at the district treasury for longer than necessary may be at risks of diversion or siphoning by public officials. Developing and implementing an appropriate communication strategy is an option that KRB should consider to improve the management of road funds. The introduction of electronic transfer of funds directly to agency accounts is a viable option that KRB should explore, safeguard against possible abuse and adopt to avoid the bureaucratic bottlenecks inherent in the current system.

The loss of staff through natural attrition, prolonged illness or transfers creates gaps, increases workloads and undermines performance. There is no doubt that coping measures such as multiple tasking affected the accuracy of financial accounts and reporting. In view of this, KRB in collaboration with the Government should consider undertaking a human resource needs assessment to establish staffing gaps and overlaps to justify recruitment and rationalization. External auditing of the agency financial accounts adds credibility to the annual financial reports. The timeliness of external auditing remains crucial for the redress of issues arising, continuation of funding and staff motivation. Given the national scope, external auditing of agency accounts is a demanding exercise, requiring the Government to recruit more auditors for expeditious results.

## **ACKNOWLEDGEMENT**

We thank all the individuals and institutions who supported this study through ideas, information and logistics. First we are grateful to the University of Nairobi for granting the opportunity for Daniel Odongo Oronje to pursue the Master of Arts degree in Project Planning and Management. Secondly, we acknowledge the support of Dr. Francis N. Nyangaga and the entire Board of Directors of the Kenya Roads Board for logistical support to the study team. Thirdly, we are indebted to Mr. Tom Odhiambo, a social science research specialist and writer for critiquing and shaping the manuscript. Finally, we remain indebted to all the key informants who spared their time to provide the requisite information.

## **BIOGRAPHY**

Daniel Odongo Oronje is a Manager, Rural Water and Sanitation, Lake Victoria Water Services Board. He holds a master's degree in Project Planning and Management and a bachelor's degree in Civil Engineering with close to 13 years experience in the planning, management, construction and supervision of roads. He is a registered civil engineer with the Engineers Registration Board of Kenya. His experience in the roads sector spans over 9 years. He is reachable through: telephone number: + 254 722 387 186 or + 254 729 330 089; email address: oronjed@yahoo.com

Dr. Charles M. Rambo is a Senior Lecturer and coordinator of Postgraduate programs at the Department of Extra Mural Studies, University of Nairobi, Kenya. His academic interests include financial management, small and medium enterprises and education financing. His previous work appears in journals such as Journal of Continuing, Open and Distance Education, International Journal of Disaster Management and Risk Reduction, African Journal of Business and Management, African Journal of Business and Economics, as well as International Journal of Business and Finance Research. He is reachable at the University of Nairobi through telephone number, +254 020 318 262; Mobile numbers +254 0721 276 663 or + 254 0733 711 255; email addresses: rambocharles@yahoo.com or crambo@uonbi.ac.ke



Dr. Paul A. Odundo is a Senior Lecturer at the Department of Educational Communication Technology, University of Nairobi, Kenya. He became a Research Associate at Institute of Policy Analysis and Research (IPAR) in 2001. His academic and research interests include institutional capacity building, decentralized development, instructional planning and management, educational administration. His previous work appears in IPAR Discussion Paper Series, the Fountain: Journal of Education Research and African Journal of Business and Management. He is reachable at the University of Nairobi through telephone number, +254 020 318 262; Mobile numbers +254 0722 761 414; email address: odundopaul@yahoo.com

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# THE FLOW OF FUNDING FOR SUSTAINABLE ROAD MAINTENANCE IN KENYA: ADDRESSING DISBURSEMENT OF FUNDS, PROCUREMENT GAPS AND ACCOUNTABILITY

Daniel Odongo Oronje, Lake Victoria South Water Services Board, Kenya

Charles M. Rambo, University of Nairobi, Kenya

Paul A. Odundo, University of Nairobi, Kenya

## ABSTRACT

*Kenya established the Road Maintenance Levy Fund in 1993 to finance road maintenance. The Kenya Roads Board is at the centre of the Fund's administration and accomplishes this by working in collaboration with various implementing agencies. However, through professional experience, we have learnt that the flow of funds to road agencies is inconsistent due to various factors. We applied the cross-sectional survey design to source information from 146 key informants. The study found that delay in allocation committee meetings (33.0%) and requisition of the Authority to Incur Expenditure (71.3%); lengthy disbursement channel (84.0%), lack of a proper tracking system (47.9%) delay in external auditing (56.4%) and weak financial management system (24.5%) were the key factors constraining the flow of funds. The constraints affected the implementation of work plans (73.4%), maintenance backlog (60.6%) and encouraged procurement malpractices (57.4%), among other issues. The study recommends the need for electronic fund transfer to agency accounts, follow-up communication to track disbursements; enforcement of adherence to provisions of the Public Officer Ethics Act and the Public Procurement and Disposal Act, commercial accounting practices at the agency level and additional audit staff.*

**JEL:** O16

**KEYWORDS:** Road Maintenance Levy Fund, Kenya Roads Board, Road Maintenance Agency, Sustainable Road Maintenance, Disbursement of Funds, Procurement Gaps and Accountability

## INTRODUCTION

Road transport plays an important role in the development of the Kenyan economy. It accounts for over 80% of land freight and passenger traffic in Kenya (Kenya Institute of Public Policy Research and Analysis [KIPPRA], 2001; World Bank, 2011; Government of Kenya [GoK], 2012). An efficient road infrastructure is a prerequisite for socio-economic development (Heggie, 1995; Nyangaga, 2007). The development of a road network cannot be complete without a sound and sustainable program for its maintenance. In Kenya, the Road Maintenance Levy Fund (RMLF) came into existence in 1993. The Kenya Roads Board (KRB), which was established through the Kenya Roads Board Act No. 7 of 1999, administers and manages RMLF resources (GoK, 2006; Kenya Anti-Corruption Commission [KACC], 2007).

To achieve this, KRB works in collaboration with various agencies, including the Roads Department at the Ministry of Roads and Public Works (MoRPW), District Roads Committees (DRCs), Kenya Wildlife Service (KWS) and local government authorities across the country (GoK, 2006; KACC, 2007). KRB disburses road funds in accordance with a formula that in the Kenya Roads Board Act, in which case, 57% goes to the Department of Roads; 24% goes to DRCs, local authorities and KWS; 16% goes to constituencies through DRCs and 3% goes towards overhead costs at KRB headquarters (KACC, 2007;



GoK, 2012). However, the most outstanding challenge with the disbursement system is the inconsistent flow of funds to road agencies.

The disbursement of road funds is done following three main methods. The first method is where funds are disbursed directly to agencies; the second method involves direct payment of contractors and suppliers upon certification of the work; while the third method is the disbursement of funds to road agencies on the condition of accountability (Heggie, 1995; 1999; Kumar, 2002). Studies conducted in other countries have revealed weaknesses of the disbursement methods. For instance, in Mozambique, de Richecour (1994) found that direct disbursement of funds was too demanding in terms of qualified supervisors (Heggie, 1995). In Ghana, Heggie (1995) indicated that the second method associated with lack of stringent financial control measures and abuse by internal cartels. The third method, associates with bureaucratic inefficiencies (Heggie, 1995; Kumar, 2002). In Kenya, the review revealed a paucity of systematic academic investigations on issues arising from the method, which KRB adopted to disburse funds to road agencies. The purpose of this study was to identify key lessons that may justify necessary reforms to improve the flow of funds to the agencies for sustainable road maintenance.

## LITERATURE REVIEW

There is no doubt that road transport plays an important role in the development of the global economy. Consequently, all countries are increasingly investing substantial resources in the roads sub-sector to improve road network, thereby, enhance user comfort and safety; as well as reduce production costs and commodity prices (Heggie, 1995). Being a capital-intensive initiative, the growth in human population and expansion of budgetary allocation to the social sector have seen the funds available for road maintenance dwindle over the years. The search for a more sustainable funding solution prompted the establishment of road funds, mainly financed through fuel levy, weighbridge toll collections as well as bridge and canal toll collections (Heggie, 1995).

Many developing countries established their road funds in the 1990s. For instance, the Ghana Road Fund came into existence in 1996. In Honduras, the Road Maintenance Fund came into existence in 1993, while Costa Rica did so in 1998. In Tanzania, the Road Fund was initiated in 1992; while in Kenya, the RMLF was established in 1993 (Zietlow & Bull, 2002; Kumar, 2002; Heggie, 1995). The literature reveals that road funds are managed by central boards, which disburse funds periodically to the agencies to enable them carry out their maintenance work. The literature review reveals three distinctive procedures through which funds are channelled to road agencies. In this regard, the central board can either: disburse funds directly to road agencies, settle bills periodically after certification a contractor/supplier has completed the satisfactorily, or disburse funds on a conditional basis and undertake technical and financial audits *ex post* (Heggie, 1995; Kumar, 2002).

## DATA AND METHODOLOGY

We applied the cross-sectional survey design to guide the research process. The study targeted key informants, which included staff at MoRPW, DRC members, contractors, suppliers, consultants and local authority staff. We successfully interviewed all the 146 key informants and we applied purposive sampling to select participants based on their incumbency. We also applied a key informant interview guide to source the data, where we gauged the seriousness of the challenges experienced by road agencies by requesting participants to rate their perceptions on a three-point scale of 'not serious', 'serious' or 'very serious'. Quantitative analysis that we obtained frequency distributions with percentages and cross-tabulation with Chi-square tests, we also transcribed, clustered into nodes and explored qualitative data for patterns and meaning to the flow of the funds. Detailed description of the design and approaches that we used in this study are available in following publications (Nachmias & Nachmias, 1996; Bryman & Cramer 1997).

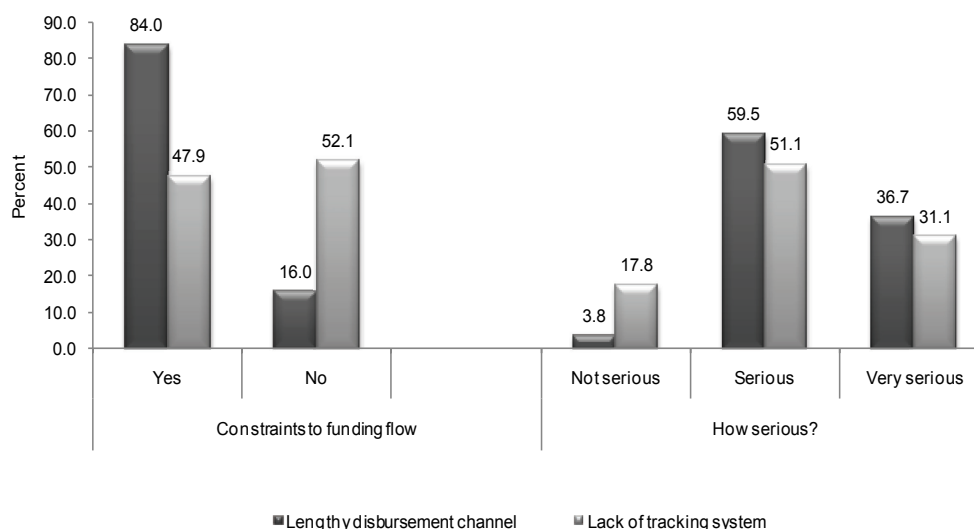


## RESULTS AND DISCUSSIONS

The study covered 146 key informants, which included 29 (19.9%) staff of the Ministry of Roads and Public Works (MoRPW), 6 (4.1%) engineer consultants, 22 (15.1%) members of District Roads Committees (DRCs), 10 (6.8%) contractors, 16 (11.0%) suppliers and 63 (43.2%) staff of local authorities. Among other findings, the results indicated that delay in allocation committee meetings, delay in requisition of the Authority to Incur Expenditure, lengthy disbursement channel and lack of a proper tracking system for disbursements were the key factors affecting the flow of funds to road agencies. Other factors included delay in external auditing of the financial accounts and weak financial management systems.

The results show that even though 52 (35.6%) out of 146 participants affirmed that disbursements had been consistent, more than two-thirds [94 (64.4%)] hinted a contrary opinion. This finding suggests that funding inconsistency was a critical challenge among road agencies. The results presented in Figure 1 show that 79 (84.0%) out of 94 participants cited the lengthy disbursement system as a key factor constraining the consistency of disbursements. Regarding the extent of seriousness, 47 (59.5%) out of 79 participants indicated that lengthy disbursement system was a serious constraint, while 29 (36.7%) participants described the challenge as very serious. District treasury receive disbursements from KRB and issues new cheques to various agencies as per the Authority to Incur Expenditure (AIE).

Figure 1: Disbursements Channel and Tracking System for Disbursements



*This figure indicates the proportion of participants who cited lengthy disbursement system and lack of a proper tracking system for disbursements to the districts. Notably, a higher proportion (84.0%) identified the stages involved in the disbursement channel as a key factor affecting the consistency flow of funds, while 47.9% mentioned lack of a proper tracking system for disbursements. The Figure also shows participants' opinion regarding the seriousness of the issues mentioned, again based on their experiences.*

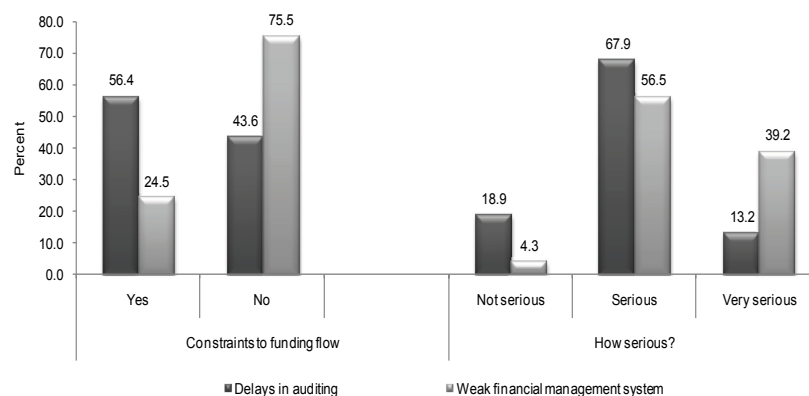
The results show that lack of a proper tracking system for disbursements was another factor affecting the consistency of funding flow, as indicated by 45 (47.9%). Besides, Figure 1 shows that out of 45 participants, 23 (51.1%) described lack of a proper tracking system for disbursements as a serious constraint, while 14 (31.1%) rated it as 'very serious'. Based on this, participants said that some agencies did not receive their disbursements in time due to lack of follow-up communication from KRB



headquarters. Without follow-up or alerting communication agencies, funds could lodge at the district treasury for longer than necessary, even when the MoRPW issued AIEs in good time.

As indicated in Figure 2, up to 53 (56.4%) participants mentioned delay in external auditing of the agency financial accounts as an impediment to consistent flow of funds. Besides, 36 (67.9%) out of 53 participants rated the challenge as serious, while 7 (13.2%) believed that the challenge was very serious. Participants indicated that the Auditor General's office was responsible for evaluating road funds. External auditors submitted their reports to KRB to support decisions regarding subsequent disbursements. Consequently, delay in external auditing affected the timeliness of subsequent disbursements. Participants attributed delay in external auditing to understaffing at the Auditor General's office. Furthermore, Figure 2 indicates weak financial management system at the agency level was among the challenges. This was stated by 23 (24.5%) out of 94 participants. Besides, up to 13 (56.5%) were of the view that the challenge was serious, while 9 (39.1%) said the challenge was very serious.

Figure 2: The Timeliness of Auditing and Financial Management System



*Presented in this figure are the challenges related accountability and financial management system at the agency level. Up to 56.4% of the participants indicated that delay in external auditing was a key factor affecting the consistency of disbursements for road maintenance, while 24.5% cited weak financial management system as one of the constraints. This Figure also shows how the participants rated the seriousness each constraints mentioned.*

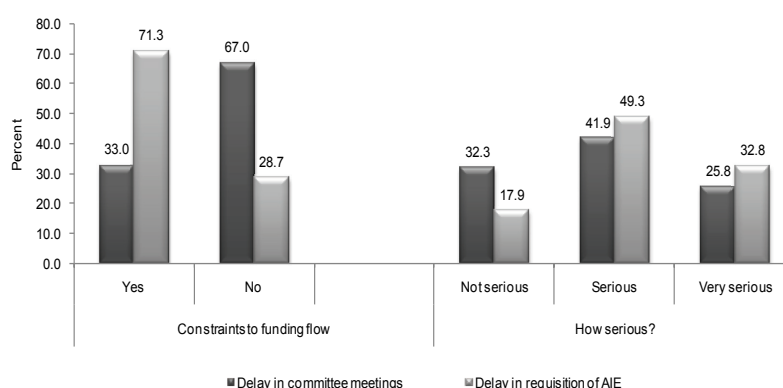
The seriousness of this challenge manifested itself through inconsistencies between agency annual reports and findings of audit reports. The law requires all agencies to file their financial reports at the end of each financial year, indicating receipts and expenditures. In situations where agency reports differed significantly from audit reports, resolving such inconsistencies took as long as six months, before the resumption of funding. Participants hinted that when funds are received from KRA, an allocation committee at KRB convene to discuss and allocate funds as per agency work plans. However, the meetings were not consistent as pointed out by 31 (33.0%) participants. When asked to share opinion regarding the seriousness of the matter, Figure 3 shows that 13 (41.9%) said it was 'serious', while 8 (25.8%) felt that it was 'very serious'.

Delays in the allocation committee meetings directly affected the consistency of findings, as no disbursement could be effected before approval by the allocation committee. Participants indicated that the composition of the committee included the public and private sectors, which contributed towards the difficulty of raising quorums for meetings. Even the committee had a fixed schedule of meetings, the delay was noted particularly when members are required for special sessions to discuss and allocate funds for agencies whose accounts are reconciled and reinstated. Figure 3 indicates that 67 (71.3%) participants identified delays in the requisition of AIE as one of the constraints to consistent funding. Regarding the seriousness of the challenge, up to 33 (49.3%) participants described the constraint as



‘serious’, while 22 (32.8%) felt that it was ‘very serious’. The study also found that inconsistent disbursement of funds affected the activities of road agencies in various ways. In this regard, out of 94 participants who indicated that disbursements were inconsistent, 69 (73.4%) mentioned delay in work plan implementation as the main challenge resulting from inconsistent flow of funding, 57 (60.6%) cited procurement malpractices, 30 (31.9%) stated poor workmanship, 54 (57.4%) participants indicated backlog of maintenance works, 27 (28.7%) mentioned higher cost of repair.

Figure 3: Committee Meetings and Authority to Incur Expenditure Requisitions



*This figure presents issues arising at the Kenya Roads Board level, including delays in allocation committee meetings and delays in the requisition of the Authority to Incur Expenditure. The results show that up to 33.0% of the key informants stated delays in the allocation committee meetings, while 71.3% felt that delays in requisition of AIE was a key constraint to the flow of funds. Figure 4 also shows participants' opinion regarding the seriousness each constraint mentioned.*

## CONCLUSIONS

The study found that disbursements were inconsistent for most road agencies (64.4%), which posed a challenge regarding road maintenance. There is no doubt that the road fund was a noble idea, aimed at providing a sustainable mechanism for road maintenance in developing countries. In Kenya, the disbursement of consistent flow of road fund is constrained by various factors, including delay in allocation committee meetings (33.0%), delay in requisition of the Authority to Incur Expenditure (71.3%), a lengthy disbursement channel (84.0%), lack of a proper tracking system for disbursements (47.9%), delay in external auditing (56.4%) and weak financial management system (24.5%).

The constraints affected routine maintenance of roads, for instance, by delaying the implementation of work plans (73.4%), increasing maintenance backlog (60.6%) and encouraging procurement malpractices (57.4%), among other issues. Being a system that involves many stakeholders, the approach to addressing the issues should be multisectoral, including the fund oversight authority, line ministries and departments, anticorruption authority, procurement oversight authority, road agencies and the civil society. The forum should identify appropriate measures and implementation modalities. In this era of technology, disbursing funds to road agencies should not take more than four workdays. KRB should consider changing the mode of disbursements from cheques to Electronic Funds Transfer directly to agency. Again, depending on the magnitude of projects, KRB should adopt a mixed model of disbursing funds. KRB should also initiate a strong system to track the flow of disbursements.

Equally important is the need to expedite requisition for AIEs by taking appropriate supervisory measures. The Public Service Commission and the Kenya Anti-Corruption Commission should ensure that all public officials conduct themselves within the provisions of the Public Officer Ethics Act Cap 183



of 2003 to enhance discipline in handling public funds. The procurement of works and materials for road maintenance is a critical area that requires illumination to award tenders to qualified contractors with adequate capacity. Although the law already exists, enforcement remains a key gap. The Public Procurement Oversight Authority and the Kenya Anti-Corruption Commission should step up their roles by conducting procurement activities in accordance with the procedures.

A strong system of financial management is indispensable for budget control and informed management decisions. Road agencies should move towards regular commercial accounting practices, including standard income and expenditure statements as well as balance sheets. Effective financial management should enhance accountability, minimize chances of financial misappropriation and improve accuracy. In this regard, proper accounting systems are likely to improve the consistency of funding flow. External auditing is also an important tool for strengthening managerial accountability. The timeliness of the exercise remains paramount to ensure that road agencies receive their allocations in time. Improving the staffing level at the Government's audit office is a key step towards ensuring timely auditing of agency accounts.

### **ACKNOWLEDGEMENT**

We thank all the individuals and institutions who supported this study through ideas, information and logistics. First we are grateful to the University of Nairobi for granting the opportunity for Daniel Odongo Oronje to pursue the Master of Arts degree in Project Planning and Management. Secondly, we acknowledge the support of Dr. Francis N. Nyangaga and the entire Board of Directors of the Kenya Roads Board for logistical support to the study team. Thirdly, we are indebted to Mr. Tom Odhiambo, a social science research specialist and writer for critiquing and shaping the manuscript. Finally, we remain indebted to all the key informants who spared their time to provide the requisite information.

### **BIOGRAPHY**

Daniel Odongo Oronje is a Manager, Rural Water and Sanitation, Lake Victoria Water Services Board. He holds a master's degree in Project Planning and Management and a bachelor's degree in Civil Engineering with close to 13 years experience in the planning, management, construction and supervision of roads. He is a registered civil engineer with the Engineers Registration Board of Kenya. His experience in the roads sector spans over 9 years. He is reachable through: telephone number: + 254 722 387 186 or + 254 729 330 089; email address: oronjed@yahoo.com

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Dr. Paul A. Odundo is a Senior Lecturer at the Department of Educational Communication Technology, University of Nairobi, Kenya. He became a Research Associate at Institute of Policy Analysis and Research (IPAR) in 2001. His academic and research interests include institutional capacity building, decentralized development, instructional planning and management, educational administration. His previous work appears in IPAR Discussion Paper Series, the *Fountain: Journal of Education Research* and *African Journal of Business and Management*. He is reachable at the University of Nairobi through



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# COMMUNITY AWARENESS, PARTICIPATION AND PERCEPTIONS ABOUT COMPLETION RATE OF THE ROAD MAINTENANCE LEVY FUND PROJECTS IN KENYA

Daniel Odongo Oronje, Lake Victoria South Water Services Board, Kenya

Charles M. Rambo, University of Nairobi, Kenya

Paul A. Odundo, University of Nairobi, Kenya

## ABSTRACT

*The Government has decentralized about 16% of the Road Maintenance Levy Fund to constituencies to maintain feeder roads. Decentralization of the fund creates opportunity for communities to participate in road maintenance, thus, improve transparency, accountability, ownership and sustainability. Although the Fund had operated for nearly two decades, no study had ever assessed the level of community awareness, participation and perceptions regarding project completion rates. We applied the cross-sectional survey design to source information from 298 community leaders and motorists. Out of 298 respondents, 102 (34.2%) were aware of the Fund, of which only 43 (42.2%) had participated in maintenance projects. Besides, only 34 (33.3%) respondents were positive about project completion rate, the majority, 68 (66.7%) indicated negative opinions. Inconsistent flow of funds (82.4%), political interference (71.6%) and delay in auditing (39.2%) were among the factors affecting project completion rates. Among other aspects, the study recommends the need to sensitize the public about RMLF to improve awareness and participation, secure a hotline number to improve reporting, publicize annual work plans, budgets and expenditure reports for validation by the public, introduce electronic transfer of funds to agency accounts, develop rules, regulations and procedures to safeguard agencies from political interference.*

**JEL:** 016

**KEYWORDS:** Community Awareness, Community Participation, Road Maintenance Levy Fund, Road Completion Rate, Kenya Roads Board

## INTRODUCTION

Participatory development is an important approach towards enabling communities to play an active role in projects initiated to address issues affecting their life and livelihoods (World Bank, 2004). The Road Maintenance Levy Fund (RMLF) was established through the Road Maintenance Levy Fund Act number 9 of 1993 to facilitate the maintenance of public roads. Kenya Roads Board (KRB) manages the Fund and allocates about 57% of the fund to the Department of Roads; 24% goes to District Roads Committees (DRCs), local authorities and the Kenya Wildlife Service (KWS); 16% is decentralized to constituencies for the maintenance of rural access and feeder roads through DRCs and 3% goes towards overhead costs at KRB headquarters (Kenya Anti-Corruption Commission [KACC], 2007; Nyangaga, 2007; GoK, 2006; 2012). Decentralization of the fund gives communities the opportunity to participate at every stage of road maintenance activities, including prioritization, planning and implementation, as well as monitoring and reporting. Community awareness and participation in RMLF projects is also crucial for transparency and accountability, with a view to eliminating misappropriation or poor workmanship issues (KACC, 2007; Aukot *et al.*, 2010). Various empirical studies, including World Bank (2001), Khwaja (2004), World Bank (2004) and Thwala (2009) have shown that community awareness and participation significantly associate with project success. In Kenya, the literature review revealed a paucity of



information on the level of community awareness and participation in RMLF projects. We conducted this study in Kisumu, Siaya, Nyando, Kisii and Migori Districts of Nyanza Province.

## LITERATURE REVIEW

Community awareness and participation are processes through which stakeholders' gain influence and control over development initiatives, decisions and resources affecting their lives and livelihoods (World Bank, 2004). Community participation brings forth several advantages to communities in terms of empowerment, capacity building, improving project effectiveness and efficiency; project cost-sharing and enhancing ownership (Thwala, 2010). The success of community awareness and participation depend on the extent to which community members are involved to support various phases of project life, including design, implementation, supervision and evaluation (World Bank, 2004). However, this model of community has elicited criticisms for being too project-based, because it adopts a means-oriented approach; through which community participation is emerges as a means towards the realization of project goals (Abbot, 1991; Thwala, 2010).

The alternative approach, which is ends-oriented, perceives community awareness and participation as processes through which communities are empowered to play a more active role in mobilization, planning, setting objectives, goals and targets; management, implementation as well as monitoring and evaluation (Abbot, 1991; Adams, 1999; Thwala, 2010). Despite an important role played by community participation, Connor (1997) found that it associates with some issues, for instance, coordination and integration of diverse interests into the project plan and implementation. When community participation involves many diverse groups, bringing together their different needs in the design and implementation of the project can prove to be very challenging. Moreover, diverse interests may result to collective action as well as conflict among participants (Nelson & Wright, 1995).

## DATA AND METHODOLOGY

We applied the cross-sectional survey design to guide the research process. The study targeted community leaders, motorists and officials of public transport associations. Out of 319 people contacted, we successfully interviewed 298 (93.4%) respondents. We applied purposive and random sampling to select respondents. We applied a survey questionnaire with structured and semi-structured questions to source the data. We requested respondents to rate their opinions on the subject on a four-point rating scale of 'very low', 'low', 'high' and 'very high'. Furthermore, quantitative analysis that we obtained frequency distributions with percentages and cross-tabulation with Chi-square tests, we also transcribed, clustered into nodes and explored qualitative data for patterns and meaning to the flow of the funds. Detailed description of the design and approaches that we used in this study are available in following publications (Nachmias & Nachmias, 1996; Bryman & Cramer 1997; Rindfleisch, Malter, Ganesan & Moorman, 2008).

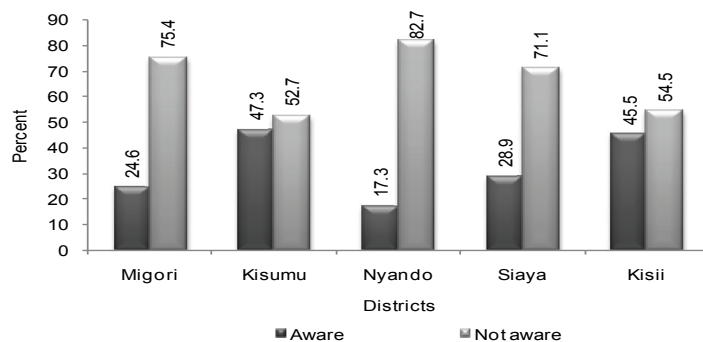
## RESULTS AND DISCUSSIONS

The study covered 298 respondents, which included 116 (38.9%) community leaders, 142 (47.7%) motorists and 40 (13.4%) officials of public transport associations. Most respondents, 242 (81.2%) were men, while women were 56 (18.8%). Besides, the respondents were aged between 18 and 66 years, with up to 108 (36.2%) falling in the 30 to 39 years age bracket. One-half, 149 (50.0%) respondents had attained some secondary school education, 84 (28.2%) reported having some college education, while those with university education were 12 (4.0%). In addition, respondents were diverse in terms of professional background, with up to 118 (39.6%) being drivers, 59 (19.8%) respondents were in business, 45 (15.1%) were farmers, 27 (9.1%) said they were teachers, while 22 (7.4%) were administrators.



Out of 298 respondents, only 102 (34.2%) were aware of the Fund, with more than two-thirds, 196 (65.8%) indicating that they had never heard of the Fund. This finding suggests that the Fund was not a popular initiative at the community level. A low level of awareness may have far-reaching implications on the participation of community members in road maintenance projects. Across the districts, Figure 1 shows that the proportion of respondents aware of the road maintenance Fund was highest in Kisumu and Kisii Districts, as reported by 35 (47.3%) and 30 (45.5%), respectively. Contrastingly, the proportion of respondents reporting lack of awareness was highest in Migori and Nyando Districts, according to 43 (82.7%) and 46 (75.4%), respectively.

Figure 1: Awareness of the Road Maintenance Levy Fund Across the Districts



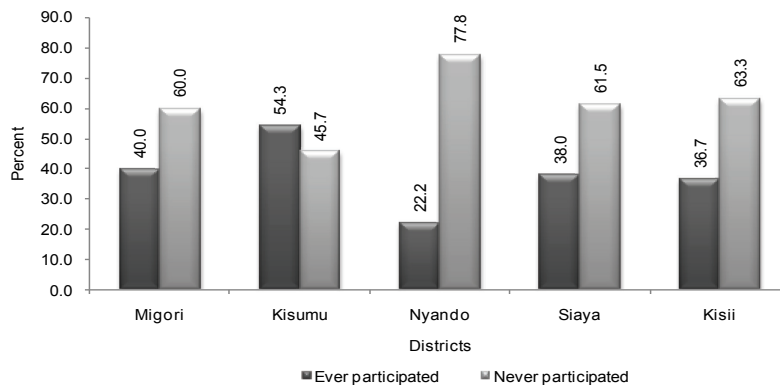
*This figure presents information on the level of community awareness about the Road Maintenance Levy Fund across the five districts. Notably, awareness level was highest in Kisumu at 47.3% and Kisii and 45.5%. However, the proportion indicating lack of awareness about the Fund was highest in Nyando (82.7%) and Migori (75.4%).*

Based this, the cross tabulation analysis obtained a computed  $\chi^2$  value of 23.447, with 4 degrees of freedom and a p-value of 0.001, which was significant at 0.01 error margin. This suggests up to 99% chance that awareness about the Fund was significantly different across the districts, with some districts reporting higher levels of awareness than others. Nonetheless, the overall picture shows that awareness level about the Fund remains poor even in those districts that were relatively better-off. Information about the Fund was received for the first time through various media, including radio, 29 (28.4%), friends/colleagues, 41 (40.2%), community leaders, 12 (11.8%), newspapers, 9 (8.8%); community forums, 6 (5.9%); internet, 3 (2.9%) and television, 2 (2.0%).

The results show that out of 102 people awareness of the Fund, only 43 (42.2%) had participated in road maintenance projects funded through RMLF. Across the districts, Figure 2 shows that participation was highest in Kisumu, with 19 (54.3%), followed by Migori, where 6 (40.0%) respondents had participated. Contrastingly, the proportion of those who had not participated in such projects was highest in Nyando, 7 (77.8%) and Kisii, 19 (63.3%). The analysis obtained a computed  $\chi^2$  value of 14.081, with 4 degrees of freedom and a p-value of 0.024, which was significant at 0.05 error margin, thereby suggesting up to 95% chance that participation in projects funded through RMLF varied significantly across the districts.



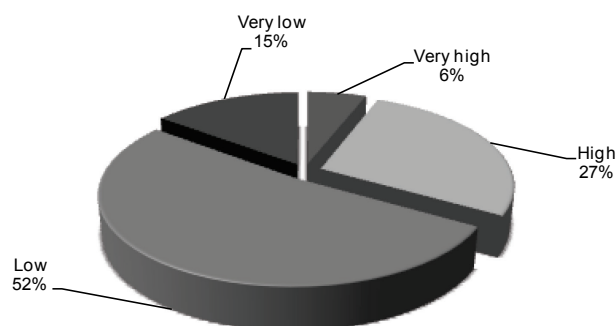
Figure 2: Ever Participation in Projects Funded Through the Road Fund



*This figure presents information on the level of participation in road maintenance projects through the Road Maintenance Levy Fund across the five districts. The results show that participation was highest in Kisumu (54.3%), Migori (40.0%) and Siaya (38.0%). However, the proportion of those who had not participated in such projects was highest in Nyando (77.8%), Kisii (63.3%) and Siaya (61.5%).*

The study found that respondents participated at various levels of the project cycle, including prioritization, 16 (37.2%) casual labour, 10 (23.3%), tendering process, 6 (14.0%) planning and budgeting, 4 (9.3%) and monitoring, 3 (7.0%) monitored, among others activities. Those who had participated in road maintenance projects were asked to indicate their opinion regarding the completion rate of such projects. The results in figure 5 show that 53 (52.0%) out of 102 respondents were of the view that project completion rate was low, while 15 (14.7%) described the matter as very low. However, 28 (27.5%) respondents said the project completion rate was high, while 6 (5.9%) felt that it was very high.

Figure 3: Perception About the Project Completion Rate



*This figure shows respondents' perceptions regarding the rate of road maintenance project completion. The results show that 52.0% of the respondents described project completion rate as low, 14.7% described the matter as very low, 27.5% said project completion rate was high, while 5.9% rated the matter as very high. Cumulatively, 34 (33.3%) respondents were positive, while 68 (66.7%) expressed reservations about project completion rate, basing their opinions on projects with which they were familiar.*

Cumulatively, up to 34 (33.3%) respondents were affirmative about project completion rate, while the majority, 68 (66.7%) expressed the reservations about the matter. The results suggest that completion rate of road maintenance projects in the study area was generally poor. In this regard, respondents indicated that most projects either took too long to complete or were never completed at all. This confirms that RMLF was not successful, at least at the time of this study. Factors constraining the project



completion rate included inconsistent flow of funds, 84 (82.4%), political interference, 73 (71.6%), delay in external auditing, 40 (39.2%) and financial misappropriation, 21 (20.6%).

## CONCLUSIONS

The purpose of this study was to assess the level of community awareness, participation and perceptions regarding the completion rate of RMLF projects. On aggregate, awareness level about RMLF remains low; thus, necessitating appropriate interventions to enhance its popularity. Such low level of awareness limits the extent to which community members can make their contribution to enhance transparency and accountability in the management of the road funds.

Due to the low level of awareness, the level of participation in RMLF projects was even lower. Among those who were aware of the Fund, only 43 (42.2%) had participated in the projects. Participation was relatively higher in Kisumu (54.3%) and Migori (40.0%) than in Nyando (22.2%) and Kisii (36.7%). Community participation plays a key role in enhancing accountability by ensuring that road agencies become accountable and responsible in their role as stewards of the fund. When community members are involved, they nurture a sense of ownership and responsibility. This is likely to spur factual reporting of cases of poor workmanship or embezzlement of road funds.

Empowering community members with information about RMLF is likely to encourage their participation, which in turn, will strengthen proper utilization of funds. For this matter, KRB and the Government should initiate a sensitization campaign targeting the general public to improve awareness about the Fund and to spur participation in road maintenance projects. KRB should create a register to capture reported issues, securing a hotline number to encourage reporting, facilitating the investigative department to establish the credibility of reported issues. The role of community members can be enhanced further by publicizing annual work plans, budgets and expenditure reports to enable citizens connect with a road with which they are familiar. In case financial reports are not correct, then community members can link up with KRB to provide their facts to necessitate investigations and appropriate disciplinary actions to agencies found culpable.

Furthermore, 33.3% of those who were aware of the RMLF were positive about project completion rate, while up to 66.7% indicated negative opinions. Factors constraining the project completion rate included inconsistent flow of funds (82.4%), political interference (71.6%), delay in external auditing (39.2%) and financial misappropriation by some road agencies (20.6%). In view of this, KRB should open up communication with road agencies to avoid stagnation of funds along the disbursement channel, introduce electronic transfer of funds; formulate clear rules, regulations and procedures for all road agencies in the country. KRB should sensitize all agencies on the new rules, regulations and procedures and empowered to seek administrative opinion from a definite higher office to curb political interference. Given the national scope, external auditing of agency accounts is a demanding exercise, requiring the Government to recruit more auditors for expeditious results.

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## BIOGRAPHY

Daniel Odongo Oronje is a Manager, Rural Water and Sanitation, Lake Victoria Water Services Board. He holds a master's degree in Project Planning and Management and a bachelor's degree in Civil Engineering with close to 13 years experience in the planning, management, construction and supervision of roads. He is a registered civil engineer with the Engineers Registration Board of Kenya. His experience in the roads sector spans over 9 years. He is reachable through telephone number: +254 722 387 186 or +254 729 330 089; email address: oronjed@yahoo.com

Dr. Charles M. Rambo is a Senior Lecturer and coordinator of Postgraduate programs at the Department of Extra Mural Studies, University of Nairobi, Kenya. His academic interests include financial management, small and medium enterprises, small-scale farming and education financing. His previous work appears in journals such as Journal of Continuing, Open and Distance Education, International Journal of Disaster Management and Risk Reduction African Journal of Business and Management, African Journal of Business and Economics, as well as International Journal of Business and Finance Research. He is reachable at the University of Nairobi through telephone number, +254 020 318 262; Mobile numbers +254 0721 276 663 or +254 0733 711 255; email addresses: rambocharles@yahoo.com or crambo@uonbi.ac.ke

Dr. Paul A. Odundo is a Senior Lecturer at the Department of Educational Communication Technology, University of Nairobi, Kenya. He became a Research Associate at Institute of Policy Analysis and Research (IPAR) in 2001. His academic and research interests include institutional capacity building, decentralized development, instructional planning and management, educational administration. His previous work appears in IPAR Discussion Paper Series, the Fountain: Journal of Education Research and African Journal of Business and Management. He is reachable at the University of Nairobi through telephone number, +254 020 318 262; Mobile numbers +254 0722 761 414; email address: odundopaul@yahoo.com

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# THE ECONOMIC ANALYSIS OF OBESITY

Tahereh Alavi Hojjat, DeSales University

## ABSTRACT

*Over the past several decades, obesity has grown into a major global epidemic. Obesity in the United States is widely acknowledged to be a severe and growing problem. In the United States (US), more than two-thirds of adults are now overweight and one-third of the overweight population is obese. There is growing evidence that obesity in America is largely an economic issue. In this paper, we will provide an overview and an economic analysis of obesity based on behavioral economics as a non-rational behavior. Economic costs of obesity are discussed with an emphasis on healthcare costs, as obesity is perhaps the largest medical problem in America. Research to date has identified at least four major categories of economic impacts linked with the obesity epidemic: direct medical costs, productivity costs, transportation costs, and human capital costs. Stemming the obesity epidemic cannot be separated from stemming the tide of poverty and income inequality gap. The obesity issue could be related to rising fast-food outlets and availability of vending machines, too much advertising for unhealthy food, falling minimum wage, government subsidies, income inequality gap and lack of health and family benefits. These issues need to be addressed through a concerted program of environmental and policy interventions.*

**KEYWORDS:** obesity, medical costs, economic cost, inequality gap, poverty

## INTRODUCTION

Over the past several decades, obesity has grown into a major global epidemic. According to Journal of the Medical Association (2010) in the United States (US), rates of obesity have doubled since 1970 to over 30 percent, with more than two-thirds of Americans being overweight today. In 2010, no state had a prevalence of obesity less than 20%. Thirty-six states had a prevalence of 25 percent or more; 12 of these states, (Alabama, Arkansas, Kentucky, Louisiana, Michigan, Mississippi, Missouri, Oklahoma, South Carolina, Tennessee, Texas, and West Virginia), had a prevalence of 30 percent or more.

Obesity is not limited to the United States, most of the world has grown fatter since the 1970s, and economists naturally turn to economists to explain why. As the median person become fatter, it becomes socially acceptable to be fat (Jenkins, 2013).

Causes and consequences of this are beyond the scope of this paper, as it can be very complex regarding heterogeneous population at the individual level. Therefore, we will consider major factors contributing to obesity, in general. At the end, we will propose food policy recommendation to fight against obesity.

Overweight and Obesity are terms used to express weight ranges that are greater than what is considered healthy for a given height. In the case of adults, weight and height are being used to calculate “Body Mass Index” (BMI) to define what qualifies as overweight and obese. Obesity in adults is generally defined as a BMI of 30 or greater, with a BMI of 25-29 categorized as being overweight (Dalrymple, 2010), for more details, see Table 1 on weight range. According to the National Health and Nutrition Examination Survey (NHANES), obesity prevalence in 2007-2008 was 32.2 percent and 35.5 percent among adult males and females, representing more than a 100% increase from 1976-1980 and a 50 percent increase from 1988-1994 (Flegal et al. 2010).

Table 1: Weight Range



Height	Weight Range	BMI	Considered
5' 9"	124 lbs or less	Below 18.5	Underweight
	125 lbs to 168 lbs	18.5 to 24.9	Healthy weight
	169 lbs to 202 lbs	25.0 to 29.9	Overweight
	203 lbs or more	30 or higher	Obese

*Source: National Center for Health Statistics, 2011*

The nation is spending \$75 billion a year on weigh-related disease such as; type II diabetes, heart disease, hypertension, high cholesterol, gallbladder disease and osteoarthritis being merely on top of the list. Almost 80 percent of obese adults have one of these conditions, and nearly 40 percent have two or more. Authorities view obesity as one of the most serious public health problem of the 21st century (Barness LA et al. 2007). A scary warning comes from the United States, where obesity is considered a real pandemic, in addition to adults; it already involves about nine million young people (Sturm R., 2007).

At present, obesity is not only a problem from the clinical point of view; it is also a social issue of considerable importance. We are going to review different phases of obesity since 1970s: Phase 1 of obesity began in the early 1970s and is ongoing: average weight is progressively increasing among children from all socioeconomic levels, racial and ethnic groups, and regions of the country. Today, about one in three children and adolescents is overweight, (with a body-mass index, or BMI, in the 85th to 95th percentile for age and sex), or obese, (BMI above the 95th percentile), and the proportion approaches one in two in certain minority groups. Though it has attracted much attention from the medical profession and the public, childhood obesity during this phase has actually had little effect on public health, because obese child may remain relatively healthy for years. Phase 2, which we are now entering, is characterized by the emergence of serious weight-related problems (Ludwig, 2007). The incidence of type 2 diabetes among adolescents, though still not high, has increased by a factor of more than 10 in the past two decades and may now exceed that of type 1 diabetes among black and Hispanic adolescents. Fatty liver associated with excessive weight, unrecognized in the pediatric literature before 1980, today occurs in about one in three obese children. Other obesity-related complications affecting virtually every organ — ranging from crippling orthopedic problems to sleep apnea — are being diagnosed with increasing frequency in children. There is also a heavy psychosocial toll: obese children tend to be socially isolated and have high rates of disordered eating, anxiety, and depression. When they reach adulthood, they are less likely than their thinner counterparts to complete college and are more likely to live in poverty. It may take many years to reach phase 3 of the epidemic, in which the medical complications of obesity lead to life-threatening disease. Poverty and social isolation would complicate the timely identification and management of such problems. Shockingly, the risk of dying by middle age is already two to three times as high among obese adolescent girls as it is among those of normal weight, even after other lifestyle factors are taken into account (Ludwig, 2007).

Obesity is implicated in 300,000 premature deaths per year in the United States, which is somewhat less than the number associated with tobacco use, but substantially more than the numbers associated with alcohol and illicit drug use (Chou et al. 2004). In addition to physical ailments, obesity has been found to be related to lower satisfaction with work, family relations, partner relationships, social activities and depression (Stutzer 2007).

### Causes of Obesity

There has been an increase in the prevalence of obesity amongst both genders of all ages and ethnic and racial backgrounds. According to the National Association of School Nurses, obesity has more than tripled among adolescents in the past 20 years, and 33 percent of students today are obese or overweight,



with related mental and physical health issues, including depression and the growing number of Type 2 diabetes cases (Table 2).

Table 2: Health Issues among All-School-Aged Children in U.S.

Obese, overweight, 32%	Asthma, 10%
Vision deficiencies, 24%	Food allergies, 5%
Prescribed medication for more than 90 days, 13%	Seizure disorder, 5%
Mental, emotional or behavioral problems, 10%	Hearing deficiencies, 5%
Illness or injury resulting in more than 11 missed school days, 6%	Attention Deficit Hyperactivity Disorder, 5%

Source: National Association of School Nurses and Wall Street Journal, September 25, 2012, D3.

Published scientific research suggest that obesity is caused by the following: excessive consumption of protein, starch, sugar, and fat; by calories and non-caloric sweeteners; by meals and by snacks; by beverages and by solid foods; by eating in fast-food and in full-service restaurants, as well as by eating at home. The only food that has not been linked to obesity is vegetables and fruits (Rolls, Ello-Martin, Tohill, 2004).

Energy-dense foods and energy-dense diets have been blamed for the global obesity epidemic (French, Story, Jeffery, 2001). Energy density of food is defined as the energy per unit weight or volume (kcal/100 g or megajoules per kilogram). The frequency of consuming restaurant food was positively associated with increased body fatness in adults. The increasing proportion of household food income spent on food prepared away from home in the United States may therefore help explain the rising national prevalence of obesity (McCrory, Fuss, Hey, Vinken, Greenberg, Roberts, 1999), snacks, sweets, and desserts (Zizza, Siega-Riz, Popkin, 2001), sweetened soft drinks (Bray, Nielsen, Popkin, 2004) and large portions sizes (Rolls, Morris, Roe, 2002) have all been linked to greater obesity risk.

As Americans debate what is most to blame for the nation's obesity epidemic, researchers say they have the strongest evidence yet that sugary drinks play a leading role and that eliminating them would, more than any other single step, make a huge difference (Science Daily). Three studies published in the New England Journal of Medicine represent the most rigorous effort yet to see if there is a link between sugar-sweetened beverages and expanding U.S. waistlines (Brody, 2012).

"I know of no other category of food whose elimination can produce weight loss in such a short period of time," said David Ludwig, director of the New Balance Foundation Obesity Prevention Center at Boston Children's Hospital, who led one of the studies. "The most effective single target for an intervention aimed at reducing obesity is sugary beverages."

Many observational studies by Gary Beauchamp, Barbara Rolls and Brian Wansink have linked consumption of sugar-sweetened beverages to weight gain in children, and to weight gain and Type 2 diabetes in adults (Brody, 2012). The new research goes well beyond those findings. In one study among women followed for four years, consuming one or more of these drinks per day nearly doubled the risk of developing Type 2 diabetes, compared with women who drank fewer than one a month. As a result, the authors concluded that those who drank more sugary drinks also "increased energy drinks" calories, that is "from other foods, indicating that these beverages may even induce hunger and food intake." (Brody, 2012).

In addition, food choices are made on the basis of taste, cost and convenience and, to a lesser extent health and variety (Glanz, Basil, Maibach, Goldberg, Snyder, 1998). Variety refers to the innate drive to secure a varied diet, whereas health refers to concerns with nutrition, chronic disease, and body weight.



Their results suggest that nutritional concerns are less relevant to most people than taste and cost. One implication is that nutrition education programs should attempt to design to promote nutritious diets as being tasty and inexpensive

Researchers at the US Department of Agriculture (USDA) have pointed out that the American diet is inconsistent with the Food Guide Pyramid (Franzo E, Allshouse J, 2003). The consumption of fat and sweets at the Pyramid's tip far exceeds recommendations compared with the low intake of fruits and green leafy vegetables. The reasons that fats and sweets have come to dominate food supply is they are inexpensive, good tasting, energy dense and convenient to use. Studies support that limited financial resources may be one reason why people are not eating more healthy food (Darmon, Ferguson, Briend, 2002).

The basic idea related to the obesity infrastructure is: The root of the [obesity] problem lies in the powerful social and cultural forces that promote an energy-rich diet and a sedentary lifestyle (Brownell and Horgen 2004). This environment has intensified over the past thirty years by opening more fast food restaurants and more advertising. The authors explore the economics of food and make clear that the profit motive of the food industry is not consistent with the current nutritional needs of the nation. Simply stated, increased food consumption means increased profits—but increased food consumption is not consistent with the health needs of our overnourished population. The authors expose the role of corporations that sell foods that contribute to the obesity epidemic. They warn that “American children may be the first generation in modern history to live shorter lives than their parents”.

Although the dramatic rise in obesity can only be explained by environmental factors, there has been little emphasis on the obese persons' economic environment. In particular there has been little research on diet quality and economics of food choice. The broader problem may lie with growing disparities in incomes and wealth, declining value of the minimum wage, food imports, tariffs, and trade. Evidence is emerging that obesity in America is a largely economic issue (Drewnowski, Darmon, 2005). Jobs have become less strenuous and people must pay high price for exercise. Calories have become relatively cheaper and exercise has become relatively more expensive.

Choice of certain products and eating habits are closely related to preferences, lifestyle, culture, ethnicity and income level. Since World War II, food tradition and culture of the industrialized countries have suffered a sudden and profound change: of course, economic development has led to greater availability and variety of food, but such availability resulted into greater obesity and diseases associated with it (Neel, 1962). In developing countries the food culture is changing, they tend to adopt eating habits similar to those of the western world, and they are particularly influenced by the industrialized American diet and availability of information and access to packaged food. In 1989, Sobel and Stunkard published a seminal review of literature on the relation between socioeconomic status (SES) and obesity. These authors covered the 1960s through mid-1980s and found 144 published studies on the SES-obesity relation in men, women, and children in the developed and developing world. They found a consistently inverse association for women in developed societies with a higher likelihood of obesity among women in lower socioeconomic status. In developing societies, a strong direct relation was observed for women, men, and children, with a higher likelihood of obesity among persons in higher socioeconomic strata.

The objective of this paper is to build on Sobel and Stunkard's (1989) earlier idea and study the impacts of socioeconomic status (education status, income inequality, poverty) on obesity (e.g., body mass index, body weight, overweight).

### Economic Analysis



This analysis is consistent with behavioral economics, the branch of economics that combines insight from economics, psychology and neuroscience to better understand consumers' situations in which actual choice behavior deviates from the predications made by earlier theories, which incorrectly concluded that people were *always* rational, deliberate and unswayed by emotions. Given utility maximizing rule, the consumer allocates his/her money income so that the last dollar spent on each product yields the same amount of extra utility. The rational consumer must compare the extra utility from each product with its added cost (that is, its price). Obesity is the result of individual decisions to choose poor diets and poor life-behavior patterns (including exercise). Unlike in the rational obesity model, these are not decisions of rational economic men or women. The obese person evaluating the long-term expected benefits and costs associated with his/her diet and exercise pattern and choose a combination that leads to obesity. If these benefits and costs were to change, it would be expected that the individual would change his/her diet and exercise pattern accordingly. These expected benefits and costs might change because of changes in external conditions or in the individual's preferences.

Technological change has led to lower food (or calorie consumption) prices and higher exercise (or calorie expenditure) prices. First, the relative price changes for different types of food have been quite different. Although the price of food relative to other goods has declined by 16 percent since 1960, the prices of fresh fruits and vegetables, fish, and dairy products have increased relatively since 1983 (Finkelstein and Zuckerman 2008). Analyses of price increase during the period 1985-2000 for food in different categories shows that cost of sweets, fats and caloric beverages fell substantially in relation to fresh vegetables and fruits (Economic Research Service of the USDA, 2002). Retail price of fresh fruit and vegetables increased 120 percent while price of fats/oils increased by 38 percent from 1985-2000 (Ibid). In February of 2013, CPI for all fresh vegetable rose 6.3 percent over the previous year. If anything, these trends accentuate income-based disparities in the access to healthy diets.

The government has poured billions of dollars into dietary campaigns. Agricultural subsidies undercut those efforts by skewing the market in favor of unhealthful calories. Much of the food we have to choose from and how much it costs is determined by Conservation and Energy Act of 2008, known as the "Farm Bill". Federal support for agriculture began during the Great Depression, as a temporary support to farmers, paying them extra when crop prices were low. Nearly eight decades later the benefits flow primarily to large commodity producers of corn and soy, which are as profitable as ever. The current bill gives some \$4.9 billion a year in automatic payments to growers of such commodity crops, thus driving down prices of corn, corn-based products and corn-fed meats. Cows that are raised on corn, rather than grass make meat that is higher in calories and contain more omega-6 fatty acids and fewer omega-3 fatty acids- a dangerous ratio that has been linked to heart diseases (Scientific American, May 2012).

Cheap corn has also become a staple in highly processed foods from sweetened breakfast cereals to soft drinks. Between 1985 and 2010 the price of beverages sweetened with high-fructose corn syrup dropped 24 percent, and by 2006 American children consumed an extra 130 calories a day from those beverages (Ibid). Over the same period, the price of fresh fruits and vegetables rose 39 percent. For families on a budget, the price difference can be decisive in their food choices. Thus, the evidence supports the view that it is the relative decline in price of unhealthy foods, not food in general, that has contributed to obesity (Tomer, 2011).

The key factor contributing to lowering the food price in general are technological changes and government subsidies. Thus lower the cost of intake of calories and higher the costs of burning calories via exercise are important factors on obesity. Consider the influences deriving from food suppliers, in particular the agricultural, food processing, food distribution, and food preparation industries, especially the food processors and food preparers. There is a great deal of evidence that they are increasingly selling unhealthy foods; foods high in bad fats, sugar and sugary items, processed food, and junk food. Healthy



foods in contrast are whole, unprocessed foods, full of fiber, antioxidants, vitamins, minerals, phytonutrients, and healthy fats (Hyman 2006, 52).

A USDA study showed that low-income households spent approximately \$1.43 less per person per week on healthy food such as fruit and vegetables compared with higher income households (Blisard , Stewart, Jolliffe, 2004). While higher income household did increase fruit and vegetable consumption after an increase in income, lower income household did not. One explanation can be that fruits and vegetables were not a priority among low-income families and that they chose to spend their limited resources on items that were perceived a more essential as meat, clothing or rent.

In general, healthier diets cost more. Developments in agriculture and food technology have made added sugars and vegetable oils accessible globally at remarkable low costs. As a result of added fats, the cost of the daily diet has been holding down. Americans have the lowest cost food supply in the world. The typical American diet derives almost 40 percent of daily energy from added sugars and from added fats which are relatively inexpensive (Frazoa, Allshouse, 2003). Given low price and tasty low quality food, marginal utility per dollar of low quality food can be high and that can lead to higher consumption. Diet quality is influenced by socioeconomic position and may well be limited by financial access to nutrient-dense foods.

Considering globally, Americans have the lowest-cost food supply in the world and spend the lowest proportion of disposable income on food. The typical American devotes about 7 percent of his or her spending to food, but the average Indonesian, devotes 43 percent of his/her spending to food. (Table 2). People with lower incomes continue to spend much more on food in percentage terms than those with higher incomes. Food accounted for 16.1 percent of spending by consumers with the lowest incomes, according to the Labor Department. Consumers with the highest incomes devoted only 11.6 percent of their spending to food (Wall Street Journal, 26 Sep 2012: A.4.).

Table 2: Food as a Share of Total Expenditures, Developing and Advanced Countries, 2011

Developing Country	Food as a percentage of total expenditures	Advanced Country	Food as a percentage of total expenditures
China	32.8%	Austria	11.0%
Guatemala	35.5	Denmark	11.5
India	35.4	Finland	11.19
Indonesia	43.0	France	13.0
Jordan	40.7	Germany	11.4
Kenya	44.9	Ireland	7.2
Kazakhstan	34.9	Japan	14.2
Nigeria	39.9	Norway	12.9
Pakistan	45.5	Sweden	11.5
Philippine	38.7	United Kingdom	8.8
Ukraine	42.1	United States	6.9

Source: <http://civileats.com/2011/03/29/mapping-global-food-spending-infographic/>

Until recently, no one has seriously questioned whether a low-cost food supply brought anything but benefits to the United States. However, studies are beginning to link the low cost of foods with the obesity epidemic. One study found that technological advances led to a decline in the price of food, which in turn led to higher energy intakes (Lakdawalla , Philipson , 2005). The drop in food price was said to account for up to 40 percent of the increase in body mass index since 1980 (Ibid). The sad part of this result is that the population subgroups with least resources is more vulnerable to the obesity epidemic and any policy changes in terms of higher taxes on unhealthy food will be punitive measures.

### Poverty and Obesity



As the *Economist* magazine notes in its own survey of obesity, “the rich and well-educated have mostly managed to stay slim.” Also, it said that obesity is prevalent among the Medicaid and thus is burden to tax payers (Jenkins, 2013).

The relationship between obesity and poverty has become more obvious and complex: being poor in one of the poorest countries may be associated with poor nutrition, while being poor in a developing country could mean a higher risk of obesity. This is confirmed by Sobal and Stunkard (1989): in developed countries, there is an inverse relationship between obesity and socioeconomic status, the higher social classes are able to compensate for a sedentary lifestyle, with more information and sport opportunities, plus they can afford better quality food, organic and less processed. In less developed countries, with a \$2,500 GDP per capita, a direct relationship prevails and, excess weight is observed more frequently among the higher social classes (Monteiro et al. 2004).

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Existing studies suggest that the high cost of healthier diets may contribute to the obesity epidemic especially among the lower-income group and low-educated group (Table 3 & 4). At the individual level, obesity rates are linked to low incomes, low educated, minority status and a higher incidence of poverty. Tomer (2011) in his research indicates that socioeconomic groups with low personal capital, low health capital, and low social capital have higher obesity rates than socioeconomic groups with higher endowments of intangible capital. This has been supported by other studies that indicates that higher diet quality, as measured by the Healthy Eating Index, is associated with higher incomes, more education, and with lower rates of obesity and overweight (Henderson 2007).

According to the following information presented in Table 3 and 4, during 2007-2009, the percentage of obese individuals has been highest for low-income families (35.3 percent) and lowest for higher income family (24.5 percent). Also, higher level of education is a contributing factor to a better diet and healthy weight, those with less than high school education had higher percentage of obese (33.6 percent) and the one with higher education less percentage of obese (22 percent).

Although other factors including addictive personality, stress, depression seeking comfort in familiar foods has been among other factors led to higher consumption of sweets and deserts. In addition, physical access to supermarkets and grocery stores, marketing and distribution of healthy foods, urban sprawl, and the time spent commuting to work have also contributed to failure to adhere to healthy diets (Morland, Wing, Diez, Poole, 2002). This implies that people with weak and/or negative social capital are more likely to be vulnerable to the influences from the infrastructure of obesity and the economic incentives from the markets regarding food and exercise.

Table 3: Percentage of Obese Adults by Household Income, 2007-2009

Percentage of Obese Adults by Household Income, 2007-2009	
Less than \$15,000	35.3%
\$15,000 to \$24,999	31.4%
\$25,000 to \$34,999	29.6%



\$35,000 to \$49,999	29.1%
\$50,000+	24.5%

Table 4: Percentage of Obese Adults by Educational Level, 2007-2009

Percentage of Obese Adults by Educational Level, 2007-2009	
Did not graduate high school	33.6%
Graduated high school	30.3%
Attended college or technical school	29.6%
Graduated college or technical school	22.0%

Source: "F As In Fat: How Obesity Threatens America's Future," Trust for America's Health, June 2010.

Tomer (2008) argues that in the presence of strong positive social relationships, people's imbalances are likely to be more muted and less problematic. Conversely, when social capital (SC) is weak and negative, people's imbalances are likely to be more pronounced and problematic.

Social capital refers to the capacity that is embodied in an individual's social relationships or the bonds and connections between an individual and others. Social capital is embodied in families, institutions, civic communities, and the larger society. The strength and quality of an individual's SC endowment arguably has a relationship to the person's likelihood of becoming obese (Tomer, 2011).

### Consequences of Obesity

Obesity is the second leading preventable cause of death in the United States. Each year approximately 300,000 lives are lost due to direct or indirect consequences of obesity. Obesity is associated with multiple chronic conditions, such as high blood pressure, high cholesterol, heart disease, and stroke, type 2 diabetes, uterine, breast, colon and gall bladder cancer. Sleep apnea, arthritis and depression can also be linked to obesity. There is 50 to 100 percent increased risk of all-cause mortality amongst obese individuals. Around 80 percent of obese individuals have diabetes, high cholesterol, high blood pressure or heart disease. Direct medical costs related to obesity are secondary to preventive, diagnostic and treatment services. Hammond and Levine (2010) measured direct medical costs associated with obesity. They argue that relative medical spending for the obese may be as much as 100 percent higher than for healthy weight adults, and nationwide "excess" medical spending may amount to as much as \$147 billion annually for adults and \$ 14.3 billion annually for children.

Indirect costs focus on premature mortality, higher disability insurance premium, and labor market productivity (morbidity). Mortality costs include future income lost as a result of premature death. Morbidity costs include income lost from decreased productivity, restricted activity and absence from work. As per the indirect costs related to obesity, obese people tend to be less productive than the average healthy person and they are more subject to the phenomenon of presenteeism (the tendency to go to work even if you are not in optimal physical condition) (Finkelstein et al., 2011). There are growing evidences that obese employees have greater rates of absenteeism and presenteeism. In a recent analysis, Finkelstein et al. (2011) combined multiple data sets to quantify medical expenditures and the value of lost productivity resulting from absenteeism and presenteeism for overweight and obese full time employees. The cost of obesity among full-time employees, in the United States, has estimated to be of \$73.1 billion per year (Finkelstein et al. 2011), in details: 18 percent due to sick days, 41 percent due to lack of productivity because of health issues, and 41 percent due to general medical expenses. Hence, the hidden or so-called indirect costs related to obesity are a relevant percentage of the total.

There are different estimates of such costs as a result of confluence of factors such as the date of measurement, representativeness of the sample and the scope of measurement. For example, Thompson



et al (1998) look at total cost of obesity to US businesses, differentiating between health insurance expenditures, paid sick leave, life insurance, and disability insurance. The authors estimate that total non-medical cost of obesity among US businesses were \$5 billion in 1994. Of that, \$2.4 billion was spent on paid sick leave, \$1.8 billion on life insurance, and \$0.8 billion on disability insurance.

The economic loss of productivity caused by excess mortality is estimated at \$49 billion per year in the United States and Canada (Behab, Cox, 2010). The economic loss of productivity caused by overweight or obesity for totally disabled workers is at \$72 billion (Ibid). Behab and Cox estimated that total annual medical cost of overweight and obesity in the United States and Canada caused by medical costs, excess mortality and disability is approximately \$300 billion in 2009.

Due to the health consequences resulting from excess weight, the increase in obesity has also profound economic consequences on employers and government: the loss of productivity caused by obese conditions of employees is as high as the medical expenses attributable to such conditions. As per the so-called direct costs generated by obesity, compared to normal weight individuals, it is estimated that obese adults have an average of 19.5 percent more physician visits (Quesenberry, Caan, and Jacobson, 1998, in Finkelstein, E.A., et al. 2010). Thompson et al. (2001) also found that obese adults have 48 percent more inpatient days per year and 1.8 times more pharmacy dispenses.

#### Food Policy Interventions

Without effective intervention, the costs of obesity might well become catastrophic, arising not only from escalating medical expenses but also from diminished worker productivity, caused by physical and psychological disabilities. Future economic losses could mean the difference between solvency and bankruptcy for Medicare, between expanding and shrinking health care coverage, and between investment in and neglect of our social infrastructure, with profound implications for our international competitiveness. The human costs would be incalculable (Ludwig, 2007).

Although broad consensus exists regarding the dietary and lifestyle habits needed to prevent and treat childhood obesity, we lack anything resembling a comprehensive strategy for encouraging children to eat a healthful diet and engage in physical activity. Such a strategy would include legislation that regulates junk-food advertising, provides adequate funding for decent lunches and regular physical activities at school, restructures the farm-subsidies program to favor nutrient-dense rather than calorie-dense produce, and mandates insurance coverage for preventing and treating pediatric obesity (Ludwig, 2007). Parents must take responsibility for their children's welfare by providing high-quality food, limiting television viewing, and modeling a healthful lifestyle. Fortunately, with the exercise of both personal and social responsibility, we have the power to choose the shape of things to come.

Food policy interventions at the national and international level may be the most promising approach to making healthy food affordable and accessible to all. The World Health Organization stated that the key to maintaining healthy weight is an affordable supply of fresh nutrient-rich foods. Such access could be facilitated through a combination of agricultural subsidies, pricing policies, regulatory action, and consumer education. This approach would require cooperation between government, academia, and the food industry.

Many variables influence diet and lifestyle choices. Food prices and income status are important determinants of what we will consume. Other factors such as taste, convenience, age, family size, knowledge, and health status are just as important. There are two main policy approaches to address obesity. One approach is to reduce the demand for products and lifestyle that contribute to obesity. This approach can be achieved by information, education, taxing products and food labeling etc. The second approach is to reduce the supply side by cutting subsidies of agricultural products to keep the costs low.



There have been several suggestions to not only remove the offending foods from the consumers' reach, but also to discourage consumption and promote alternative healthier diets. This can be achieved through imposing taxes on fats and sweets and nutrition can be improved at schools by limiting access to vending machines containing beverages and snacks and regulating the sales of competitive foods. Agricultural policy options include the provision of economic incentives for the production of healthier foods and removal of existing subsidies. Recent research has uncovered the baneful influence that corn-based sweeteners have had on America's obesity epidemic. It is estimated that Americans consume 73 percent of corn-derived sweeteners per person per year (Sugarcane Profile, Agricultural Marketing Resource Center, 2010). Michael Pollen (2006) points out; the growth of corn-based sweeteners is a direct result of the government's farm policy, which subsidizes corn production. A basic consequence of economic law is that when something is subsidized, more of it will be produced while calories from high-fructose corn syrup are unhealthier than those from natural sweeteners, such as sugar.

Children spend a significant portion of time in schools making it natural that the eating habits acquired during school years become life-long. In America, 17 percent of children under 20 are obese or about 12.5 million people, according to the Centers for Disease Control and Prevention. The rate has tripled since 1980, has leveled off in recent years but has remained at historical highs, and public health experts warn that it could bring long-term health risks (Tavernise, 2012). It is mostly the result of access to foods that have limited nutritional value which are widely promoted. According to the Center for Disease Control's study, 33 percent of elementary schools had canteen, snack shop or vending machines in 2006. Most of the foods sold are of poor nutritional quality. Children in the United States consume on average almost three times as many calories from sugar-sweetened beverages, compared with Dutch children (Ibid).

David Ludwig (2007), suggesting there is a need for public policy changes, speaks to the importance of both education and regulation. "It suggests that if we want long-term changes in body weight, we will need to make long-term permanent changes in the environment for children" (Ludwig, 2012). Education matters, but it is not enough, it must be accompanied by restrictions that curb unhealthy habits and with environmental changes that foster healthier ones.

Soft drinks sold in schools are high in calories and add little nutritional value. Increased consumption of these sweetened beverages is linked with higher incidence of obesity and diabetes.

The following steps can lead to significant change in the food environment in schools and eventually cultivate healthy eating habits in children:

1. Sell only high nutritional food in schools consisting of fruits, vegetables, whole grains and dairy products that are non-fat.
2. Distribute water and low or non-fat milk in schools instead of sweetened beverages and fruit juices.
3. Increase the reimbursement rates so that school administration can serve food that has high nutritional value.
4. Provide training to food service staff on nutrition and healthy eating.

There have been few research reviews, however, that have shown an association between linking increased availability of fruits and vegetables to increased consumption.

### Menu Labeling

Americans consume one third of their caloric intake from fast foods and restaurants because they are inexpensive and convenient. Consumers are mostly ignorant of the food calories, content of sodium, sugar or fat in the food they eat. People who eat outside of their home are more likely to consume supersized



portions and it has been estimated that adults who eat outside consume 250 more calories per day. Portions served in fast foods and restaurant chains have been increasing since 1970s. National public opinion polls show that around 83 percent of Americans are in favor of menu labeling. Adults often read food labels and make purchasing decisions based on it. Menu labeling provides nutritional information regarding calories, carbohydrate, fat and sodium content. Currently, restaurants that have this information mostly have it on posters or websites but do not readily accessible to consumers when they are making food decisions.

### Taxation and Subsidization

A tax placed on a product leads to an increase in its ultimate price. Price increases lead to a reduction in the quantity consumed. This occurs as consumers either cut down or stop purchasing the product. Taxes on items such as alcohol and tobacco have been shown to reduce their consumption. One way to reduce the demand of unhealthy food is to impose tax on items that are most closely associated with obesity. Taxation alone is unlikely to address the problem; however, it does have several benefits. The revenue gained from taxation can be directed towards consumer education, providing exercise facilities and therefore lowering the public costs of health care. Another option is to impose taxes on restaurant franchises, which will ultimately reduce the supply of restaurants. Similar taxes can be imposed on snack vending machine and restaurants. Poor diet by specific populations can be targeted by taxing products in particular locations.

According to data from the Rudd Center for Food Policy and Obesity at Yale University, 17 states filed legislation in 2009-2010 to expand soda taxation; two of these states, Colorado and Washington, passed such legislation. There has been studies to investigate the potential for soft drink taxes to combat rising levels of child and adolescent obesity through a reduction in consumption. Fletcher, Frisvold and Tefft (2010) results, based on state soft drink sales and excise tax information between 1989 and 2006 and the National Health Examination and Nutrition Survey, suggest that soft drink taxation, as currently practiced in the United States, leads to a moderate reduction in soft drink consumption by children and adolescents. However, they showed that this reduction in soda consumption is completely offset by increases in consumption of other high-calorie drinks.

In general, tax distort market functioning and reduce economic efficiency. Proponents of soda taxation argue that it falls into the realm of a “pigovian tax”. Such a tax may actually increase total economic efficiency in the presence of externalities from consumption. Therefore, taxing such a good not only increases revenue for the government, but may also improve overall welfare by reducing “overconsumption” of the good. In the case of the soda tax, reducing consumption may reduce average body weight and obesity rates (McGranahan, Schanenbach, 2011). This in turn, might reduce health problems related to obesity, such as diabetes and heart disease, and could reduce health care expenditures. It usually does not matter whether a tax is imposed on the producers or consumers of a good, because the producers can pass some of the tax on to the consumers, how much of that tax passes on to the consumers depends on elasticity of demand and supply for the product. McGranahan’s found out that average household spending on sugar-sweetened beverages (SSBs) is \$142 in 2008. In addition, SSBs represent a larger share of the spending of the poor than is true for the overall population. Also, SSBs consumption as a share of total spending falls as educational attainment increases. As a result, a soda tax would likely have a disproportionate effect on the less educated and poor groups.

Whether increase in soda taxes can have any potential impacts on public health, we can review a few findings: A recent study by Fletcher (2010) finds that the soda taxes do not reduce obesity rates. Recent proposals, however, suggest raising the tax rates to levels much higher than those that are currently seen and may, therefore, lead to a different outcome if tax is high enough to affect the price to reduce consumption. Recent research suggests that soda consumption is modestly responsive to price changes.



According to Andreyeva, Long, and Brownell (2010), an increase in the soda price of 10 percent would decrease consumption by between 2.7 percent and 8.1 percent (elasticity of .27 to .81). Second, lower soda consumption would need to result in a reduction in overall caloric consumption in order to be effective. An alternative to increased consumption of healthy food is subsidization of healthy foods; lowering their price will eventually lead to an increase in their supply and price.

Research by the University of Illinois's , Chaloupka (2012) and his colleagues found that existing state taxes on sugary drinks haven't reduced soda consumption or obesity significantly. But those taxes are relatively small, and a heftier tax would probably have some impact, he said. Still, he said people have many other sugar sources apart from sodas-which makes a soda tax different from, say, a tobacco or alcohol tax. Chaloupka noted in the Wall Street Journal, August 13, 2012, that some municipalities have taxed sugary drinks in the form of a license fee. The Richmond and El Monte levies are structured as business license fees imposed on merchants-not as taxes on each drink purchase, meaning it would be up to the sellers to decide how to pass along the added costs. Thus, the effectiveness of imposing tax of sugar sources depends on how it affects the price of the products and hence consumptions.

Gradually some actions are being taken in response to corporate responsibilities on obesity. For instance, according to the Vauhini (2012), Coca-Cola Co., PepsiCo Inc. and Dr Pepper Snapple Group will start displaying their drinks' calories on vending machines next year and point consumers toward less sugary versions. This was their latest response to critics who have singled them out for contributing to the nation's obesity epidemic.

Finally, it is suggested that leveling the playing field by extending subsidies and insurance programs more widely to fruits and vegetable producers could be a positive step toward fighting obesity. Any new farm bill should at the very least remove the current perverse incentives for people to eat unhealthy.

#### Access to Healthy Food In Low-Income Areas

There is not equal access of nutritional food to all Americans. Minorities and low income people have insufficient consumption of healthy foods. There are several reasons for this:

1. Increased cost of fresh foods in low income neighborhoods.
2. Lack of public transportation to supermarkets.
3. Few supermarkets and grocery foods in low income areas stock healthy foods.

To increase access to healthy foods the following steps can be taken:

1. Tax incentives to attract supermarkets to low income areas.
2. Increase access to public transportation
3. Provide incentives to create farmers markets.
4. Providing coupons to purchase healthier foods
5. Mechanisms to purchase food directly from farms such as farmers markets, farm stands etc.

One community based intervention showed that WIC recipients who received \$10 weekly vouchers for healthy foods increased their consumption of fruits and vegetables.

#### Advertising

Highly processed foods were mostly focused in advertisements. Analysis of data for more than 13,000 children found that there is a significant association between the amounts of time children spent watching television and the prevalence of obesity. Diets and Gortmaker (1985) concluded that, among 12-to-17 years old, the prevalence of obesity increased by 2 percent for each additional hour of TV viewed, even after controlling for other variables such as prior obesity, race, and socio-economic status. Also, these



hours spend watching television contribute to sedentary life style and increase risk for obesity. According to American Psychological Association, children under the age of two are more to accepting the advertiser's messages as truthful, accurate and unbiased. Food products mostly marketed to children include cereals, candies, sweets, sodas and snack foods. Australia, Canada, Sweden and Great Britain have adopted regulations that prohibit advertising in programs wanted by young children. Media can also be to influence behavior in a positive manner. Options include:

1. Reduce or regulate food advertisements that target children.
2. Promote educational programs that promote healthy eating and exercise.
3. Interventions to reduce the time children spend on media.

## CONCLUDING COMMENTS

Unlike in the rational obesity model, the individual is not maximizing utility or targeting a particular weight or net calorie consumption. The individual may have some outcome aspirations, but these aspirations are likely to be for a complex combination of health, good looks, and weight. Further, the decision-making outcome will be determined to a great extent by the relative strength of the internal and external factors. If the negative external factors (environment) are getting stronger over time, as they apparently were during the last three decades, without any significant changes in the internal factors, this would indicate a rising level of obesity as has been observed.

Richmond's City Council agreed to put a measure on the November 2012 ballot to charge businesses a penny for every ounce of those beverages they sell in the city. If it passes, it would be the first city tax of its kind in the nation and the first to be approved by voters. Meanwhile, health advocates from organizations such as Yale University's Rudd Center for Food Policy & Obesity are saying the measure could help address the nation's obesity problem. Health advocates believe a passage of the tax could set a model for other cities, even as several local soda-tax efforts in various states have foundered amid heavy lobbying. Already, 30 states, including Texas and Iowa, levy a sales tax on purchases of sweetened drinks, averaging about 5 percent, aimed at curbing obesity and raising money. Reduction in unhealthy beverage consumption is needed to help reduce obesity, especially in the lower per capita income areas that have higher obesity prevalence.

Food policy intervention through either public interest groups or through government is the key to fight against obesity. There is no single strategy that can be effective alone and rather a combination of different approaches is needed for success. In preventing addiction to tobacco products, the most effective approach was preventing people from becoming smokers and a similar approach is needed. For any policy to be effective the complex relationship between etiology of obesity, obesity advocacy and marketing must be rewired. Marketing can play a key role in changing consumer preferences. This can include health conscious television, radio and internet advertising. No amount of advertising and consumer education would be useful unless we lower the price of healthy foods so low income residents can afford to buy them. The school environment needs to change as eating habits and choices developed in school are going to last a lifetime.

Thomas Farley, the health commissioner in New York City, reported a 5.5 percent decline in the number of obese schoolchildren from 2007 to 2011. Although this number is small, but some argues that it is an indication that the obesity epidemic, one of the nation's most intractable health problems, may actually has a reversing course (Tavernise, 2012). Some experts note that the current declines, concentrated among higher income, mostly white populations, are still not benefiting many minorities' children. For example, when in New York City, they measured children in kindergarten through eighth grade from 2007 to 2011, the number of white children who were obese dropped by 12.5 percent, while the number of obese black children dropped by 1.9 percent (Tavernise, 2012). Though obesity is now part of the national conversation with aggressive advertising campaign in major cities in the Unites States, many scientists



doubts that anti-obesity programs actually work. Researchers say that it will take a broad set of policies applied systematically to effectively reverse the trend (Institute of Medicine Report, May 2012)

None of this can be accomplished without a policy intervention from the government with support from public interest groups. Stemming the obesity epidemic cannot be separated from stemming the tide of poverty and income inequality gap. Rising obesity rates reflect an increasing unequal distribution of income and wealth. It is by now widely accepted that income poverty is a risk factor for premature mortality and increased morbidity (Subramanian SV, Kawachi I, 2004). Obesity affects poor children disproportionately. Twenty percent of low-income children are obese, compared with about 12 percent of children from more affluent families (Center for Disease Control, 2012). Among girls, race is also an important factor. About 25 percent of black girls are obese, compared with 15 percent of white girls (Ibid).

Is the obesity issue related to rising fast-food outlets and vending machines and too much advertising or falling minimum wage, income inequality gap and lack of health and family benefits? These issues need to be addressed through a concerted program of environmental and policy interventions. There is growing evidence that obesity in America is largely an economic issue.

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# IMAX MOVE TO HOLLYWOOD: BLUE OCEAN STRATEGY OR A CASE OF WHO MOVED MY CHEESE

Hilary Becker, Carleton University, Ottawa, Canada

## ABSTRACT

*IMAX is a leading edge technology, film production and Distribution Company which found their niche market, at the turn of the century, to be stagnating with increased competition from other sources of entertainment ranging from home theater and entertainment options to sporting events. The stagnation was made worse with financial problems causing the company to make dramatic changes to their operations. Faced with a challenging future, IMAX made the decision to go Hollywood and move from predominantly educational movies to animation and ultimately full-length Hollywood blockbuster movies.*

*The present paper will examine whether these changes constituted a new blue ocean on the basis of Blue Ocean Strategy or if it was a situation of Who Moved my Cheese.*

**KEYWORDS:** IMAX, Blue Ocean Strategy, Who Moved my Cheese

## INTRODUCTION

Organizations have long sought to create shareholder value as one of the cornerstones of strategic development and execution. Some companies have been able to develop new products, expand on existing product lines or create new market development to achieve new revenue generation growth, while others have focused on cost cutting and improved productivity and efficiencies to reduce costs as a way to enhance overall profitability.

IMAX was no different, being the first to develop technologies to transfer the 35 mm. regular movie going experience into “the IMAX experience” by showing larger than life cinema productions on substantially larger screens (up to 8 stories). IMAX had targeted educational films with showings on their customized unique film and projection equipment in exclusive venues principally within museums and zoos. Although the experience was unique, IMAX soon found themselves in financial difficulties by the mid 2000’s.

This struggle came from various combined sources; principally, the overdevelopment of the movie theater industry in the early 1990’s through rapid growth and market saturation, causing many theaters and chains to go bankrupt and creating receivable issues for IMAX, and the increased diversity of alternative options for movie goers from Home Theaters, DVD and eventually Blue Ray and 3-D video options to the many other forms of entertainment including Sporting Events, Live Theater, Dinners and other means of entertainment for adults and families.

## IMAX

In 1967, IMAX was launched in Montreal, Canada to correspond with the opening of EXPO ’67 as an experimental multi-screen film. The first IMAX film was shown three years later at EXPO ’70 in Japan. In 1994, IMAX went public and started to consider moving into Hollywood films, however, it was not able to capitalize on the venture as the critical mass in distribution was not sufficient to excite Hollywood as there wasn’t sufficient venues to show IMAX format movies. The first venture was to take advantage of this technology was Apollo 13; however, to accommodate this transition meant that there was a significant delay between the initial release of the movie and the IMAX release. (IMAX, 2013)



IMAX, then turned to a new invention creating Digital Re-Mastering or DMR to take existing Hollywood movies and re-mastering them into the IMAX format. This reduced the timeframe of production to allow IMAX to come out with movies almost simultaneously to the Hollywood release and significantly reduced production conversion costs (IMAX, 2013). The conversion of Hollywood blockbuster movies such as the Matrix Re-loaded, the Harry Potter series and Polar Express led other motion picture studios to increase faith in the production and economic viability of IMAX format films.

In the 1990's, IMAX continued to expand beyond their institutional settings by forming alliances with theaters such as AMC, Cinemark and Regal, selling IMAX hardware into these theater chains; however with the rapid expansion of theaters, oversaturation led to many theater owners filing for bankruptcy and IMAX suffered problems of receivable collections, leading to their own financial difficulties. Their stock price plummeted from a high of \$32.69 per share in 1999 to only \$0.58 in 2001 (Institutional Investor, 2002).

In 2004, IMAX stock, which had climbed to nearly \$5, was down to \$4.04, when it was revealed that 11 officers and directors had purchased \$1 million in stock, driving the price to \$5.18. This was prior to the release of Harry Potter, Catwoman and Polar Express. (Blackwell, 2004).

IMAX had a three-pronged strategy for growth. They were in the hardware business of selling IMAX systems into movie theaters. The second business was in movie production business and the third was in movie distribution. A series of patents protected the production business from competitors, and provided a stimulus to help with movie distribution. Due to their financial difficulties, there was a threat that IMAX would be a takeover target.

Questions however began to rise about the move to Hollywood. Should IMAX gamble on a move which is fundamentally different from their core image of providing educational entertainment in a scholarly environment, or put another way, would the move to Hollywood, alienate them from the institutional market that had been the core of their existence and erode their image? Should they stay as a small niche market player, would their financial problems allow them to maintain a “do nothing” strategy.

This paper seeks to ask the question of whether the strategic move from “Edutainment” to Hollywood was a case of Who Moved My Cheese or the creation of a new Blue Ocean. “Edutainment” is described by the American Heritage Dictionary as “The act of learning through a medium that both educates and entertains” (AHDictionary)

## **WHO MOVED MY CHEESE**

“Who Moved My Cheese” is a parable about two mice “Sniff and Scurry” and two little people “Hem and Haw”. Each day they go to a location to eat cheese. One day the cheese is gone. “Sniff and Scurry” foresaw the cheese dwindling and moved on to find new cheese, while “Hem and Haw” continued to return to the same location asking “Who moved my Cheese?”. Eventually Haw goes out into the maze to look for new cheese, but Hem refuses to move, (Johnson, S., 1998).

The parable leads to a discussion about the implications of market stagnation and company responses. It is clear that there was, in the early 2000's a stagnation in the stock price with a dramatic fall in stock price, change in consumer behavior, which would lead to a need for management to make changes to increase shareholder value.

The growth of the tech market with continuing advancements in computer technology, gaming systems such as Sony Playstation, Nintendo Wii and Microsoft Xbox, as well as Apple IPOD, in addition to the



growth of home entertainment systems, created a change in market dynamics and a move away from educational entertainment such as museums and zoos, as well as other forms of entertainment as would be argued by Blue Ocean Strategy below.

With Hollywood studios competing for consumer dollars leading to more “over the top” movie experiences and faster turnaround time, Hollywood movies had a limited amount of time recoup their costs, with new summer release movies coming out every week. This was in stark contrast to IMAX movies which, once released in their theaters would show for years at a time. In essence, the change in consumer behavior could be analogous to IMAX’s cheese being moved.

## **BLUE OCEAN STRATEGY**

Blue Ocean Strategy was developed by Chan and Maubourgne of INSEAD University in France. They developed their hypothesis by analyzing a number of successful products and service launches over the past 100 years and determined commonalities in the method in which these products and services came into being. From this analysis, they introduced a methodology that firms could use to analyze if they could indeed determine “untapped market space” and achieve new revenue streams from previously untapped markets.

IMAX’s introduction of the new “large screen” movie experience in 1970 in Japan did, at the time, create a new blue ocean. It was a revolutionary process printing on films 10 times larger than regular 35mm films, which allowed movies to be displayed on a large screen while (up to eight stories), while maintaining high resolution. The success of IMAX edutainment films were a draw to the museums and zoos where they were situated. Their move to Hollywood, justified the additional \$3-5 that moviegoers paid for the “IMAX experience”.

Using Blue Ocean Strategy we would say that the move to Hollywood would entail a view to the six paths framework, the establishment of an ERRC grid and strategic curve analysis.

In analyzing the six paths framework, IMAX must compare themselves to other alternative industries such as dinner/theater/sporting events or a night out. IMAX is well positioned at a cost of \$10-12 versus other competitors at \$50-\$120 for other forms of entertainment or movies.

The chain of buyers (influencers) looks at demographics. The typical IMAX (institutional museum or zoo) goer is 19-65 years old, university educated and high household income, with a large portion of receipts from school groups (IMAX). This is in contrast to typical movie (theater) audiences which tend to be younger aged (12-24 year old) representing 38% of movie admissions and also more frequent moviegoers (41%), with 25-39 year old representing another 29% of admissions, while 75% of moviegoers make \$35,000 or more, (MPAA, 2007).

In looking at the functional versus emotional path, IMAX’s edutainment focuses primarily on functional, providing information, while the IMAX Hollywood focused on the emotional aspect only promoting big budget blockbuster movies which are visually stunning, action packed and elicits an emotional response in moviegoers.

Although nothing was eliminated, IMAX did reduce the number of film offerings in the IMAX format versus traditional production companies like SONY, Disney, PIXAR, MGM. They raise the size of screen versus traditional theaters, new technology (shooting style), sound, cost of entry, visual experience and sharpness of image and Created a new WOW factor to the large blockbuster films (Harry Potter, StarWars, Spiderman, Shrek, AVATAR, Pirates of the Caribbean: At World’s End and James Bond franchise), and large scale 3-D format.

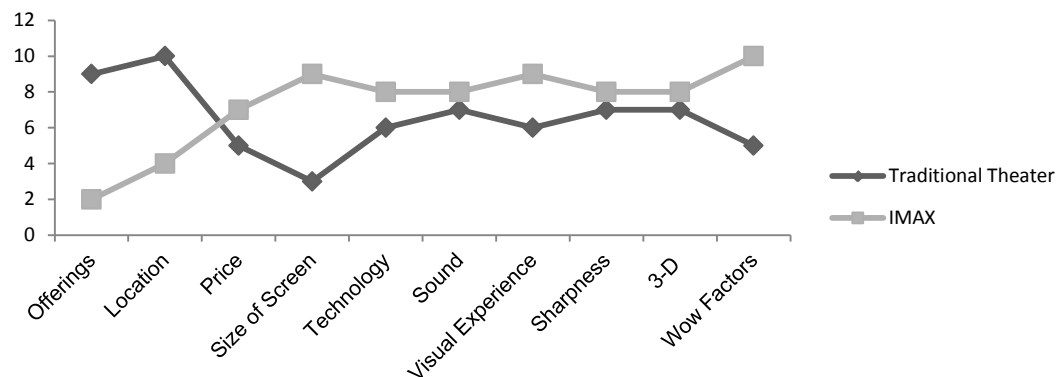


The second analysis is the ERRC grid:

<b>Eliminate</b>	<b>Raise</b> <b>Size of screen</b> <b>Technology</b> <b>Sound</b> <b>Cost</b> <b>Visual Experience</b> <b>Sharpness of image</b>
Reduce Number of movie offerings (vs. traditional production firms)	Create Wow factor 3D large format

In looking at the strategy curve, we can further see the differential which led to the decision to go with Hollywood movies.

Figure 1: Strategy Canvas of IMAX versus Traditional Theater



Using Blue Ocean Concepts we would say that this strategic move would be considered a blue ocean strategy with a unique value curve which differs significantly from traditional theater curves.

## CONCLUSIONS

IMAX, in going through the value curve definitely did create a blue ocean on paper, but the question still remains as to what caused this need. Was the market that they were in contributing to the need to seek out a new blue ocean? In the early years following the company going public, the stock price of IMAX was depressed (over 90% off their peak), consumer trends were shifting and there was a threat that the company could be in dire financial trouble.

The company could have maintained in the edutainment market as a niche player, while the market slowly dwindled (a case of who moved my cheese), however the management made a conscientious strategic move to look for new cheese (Hollywood). IMAX, converted to a new technology DMR, which reduced the cost and structured new agreements, splitting the cost of retrofitting and installation and also splitting the higher revenues from the IMAX experience, while focusing on a niche portion of Hollywood



movies which are visually stunning and action packed which intensifies the IMAX experience to movie goers.

In conclusion, IMAX did create a new blue ocean, going after a market that they had no revenues in and their gamble, eventually paid off with a much more financially stable organization than prior to the Hollywood move.

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Hilary Becker, Ph.D., CGA is an Assistant Professor at the Sprott School of Business at Carleton University in Ottawa, ON, Canada.



# USING DATA ENVELOPMENT ANALYSIS TO EVALUATE THE PERFORMANCE OF ELEMENTARY SCHOOLS IN TEXAS

Kalpana Pai, Texas Wesleyan University

## ABSTRACT

*This paper addresses the question of whether there is a relationship between expenditures on public education and academic performance. Previous research analyzing district-level K-12 school expenditures finds that extra spending does not significantly improve academic performance. Critics of these findings argue that this conclusion is premature, possibly the result of analyzing overly aggregated district-level data rather than school-by-school comparisons. Therefore, to re-examine the issue by undertaking a disaggregated school-level analysis exploiting administrative data from the state of Texas over the period 1994-2002, the technique of Data Envelopment Analysis (DEA) is applied to compute annual efficiency measures for each elementary school in the state. These efficiency measures are then used to compute upper bounds on the fraction of inefficiency that can be attributed to schools as opposed to contextual or demographic factors. By using the technique of Data Envelopment Analysis, we examine the impact of school inputs on multiple school outcomes in a single specification.*

*Estimating a relationship between demographic factors and the efficiency score by using Tobit regression formed the second stage of the DEA analysis. For each campus, apart from an efficiency index, DEA analysis generates so called slack values for each output and input as well as shadow prices for each input. The output slack represents the additional amount of output that a campus should have been able to produce using the same amount of input, had it used the best technology available. The input slack represents the unused portion of the input. Shadow prices provide the imputed value or marginal valuation or worth of each input to the school. Each of the output and input slacks were regressed on the demographic variables used in the second-stage regressions. Shadow prices were used to determine input elasticities for efficient schools, thereby determining how an increase in a particular input affects the outputs.*

**JEL:** I21, I22

**KEYWORDS:** Education Expenditures, Data Envelopment Analysis, Disaggregated school-level analysis



## **SPANISH PROCEEDINGS**



# OPTIMIZACIÓN DE MÁRGENES DE CONTRIBUCIÓN DE UN SERVICIO DE ALIMENTACIÓN, MEDIANTE ADAPTACIÓN DE MODELOS DE GESTIÓN DE INVENTARIOS

Fernando Rojas, Universidad de Valparaíso

Víctor Leiva, Universidad de Valparaíso

Javiera Quijada, Universidad de Valparaíso

Melina Fuentes, Universidad de Valparaíso

## RESUMEN

*Este trabajo muestra un sistema de abastecimiento y política de inventarios para un servicio de alimentación. Este sistema maximiza en un 7,7 por ciento los márgenes de contribución totales, obtenidos por absorción, y minimiza los costos totales de almacenar y ordenar inventarios, en un 27 y 40 por ciento, respectivamente. Estos resultados se obtuvieron comparando, una intervención logística proyectada de modelos de optimización, respecto de los márgenes de contribución reales calculados desde un registro de movimientos de inventario. Se realizó un estudio de la demanda para el mix de productos de este servicio durante 27 semanas, lo cual permitió programar una optimización del abastecimiento en el software estadístico R-project. Dicha programación se basó en modelos matemáticos-estadísticos que se adaptaron a cada producto, considerando inventarios perecederos de uso en un solo período (apto para carnes, frutas y verduras), productos con mayor capacidad de almacenaje pero que no admiten escasez (abarrotes).*

**PALABRAS CLAVE:** Gestión de Inventarios, Margen de Contribución, Optimización, Servicios de Alimentación.

## OPTIMIZATION CONTRIBUTION MARGINS OF FOOD SERVICE BY ADAPTING INVENTORY MANAGEMENT MODELS

### ABSTRACT

*In this work, we show a system of supply and inventory policy of food service. This system maximizes at 7.7 percent the total contribution margins, obtained by absorption and minimizing total costs to store and sort inventory by 27 percent and 40 percent, respectively. We compare an intervention planned logistics with the results calculated from a record of actual inventory movements. We perform a study of demand product mix for 27 weeks, which allows an optimization of the supply schedule in the R-project statistical software, based on two statistical-mathematical models adapted to each product, considering use perishable inventory in a single period (meats, fruits and vegetables), as well as products with greater storage capacity but do not support shortages (grocery).*

**JEL:** L, L8, L81.

**KEYWORDS:** Inventory Management, Food Services, Optimization, Contribution Margin.

## INTRODUCCIÓN



En la actualidad, la gran mayoría de los servicios de alimentación chilenos no cuentan con sistemas que optimicen el abastecimiento. Estos sistemas consideren una política de inventarios planeada financieramente en sus prácticas organizacionales, basando el manejo de este recurso en la planificación mensual del menú, llamada “minuta”, la que toma en consideración las especificaciones técnicas de los contratos de licitación. Esto comprende aportes y suficiencia nutricional, frecuencia y cantidades de consumo de alimentos determinados, según el público al que va dirigida la alimentación, en atención a que existen distintas recomendaciones nutricionales que se deben cumplir por normativas técnicas asociadas. Estas deficiencias de manejo impactan negativamente en los márgenes de contribución y son susceptibles de mejorar mediante un manejo correcto de la logística, constituyendo un área importante para la investigación de operaciones aplicada.

Este trabajo está organizado como sigue. En la sección de revisión de la literatura, se esbozan las evidencias que sostienen el uso de modelos estadísticos susceptibles de optimizar la logística y resultados financieros brutos en este sector. Posteriormente, se presenta la metodología utilizada, en donde se describe el procedimiento para registrar los movimientos de ingresos y egresos de inventarios de un servicio de alimentación, modelando probabilísticamente el comportamiento la demanda de productos, permitiendo adaptar modelos estadísticos que optimizan el proceso logístico. Con esta información, se evaluó el efecto de la mejora sobre los márgenes de contribución del servicio. Consecutivamente, se presentan los resultados de la investigación. Finalmente, se presentan conclusiones, limitaciones y futuras líneas de investigación.

## REVISIÓN DE LITERATURA

Los sistemas de abastecimiento y gestión de inventarios impactan en la logística de las organizaciones minimizando el costo total por absorción de los inventarios involucrados (Beltran y Burbano, 2002). Tradicionalmente, es conocido que los costos totales de inventarios se encuentran conformados por los costos variables y directos de las compras, y por los costos indirectos de almacenamiento y emisión de un lote de compra (Kotler, 2004), cuya minimización conjunta permite reducir ineficiencias en la gestión logística (Czinkota, 2001). Es posible adaptar modelos estadísticos de optimización que consideran productos perecederos (Hillier, 2010), donde sólo se puede almacenar el inventario un período limitado de tiempo, como es el caso de carnes, frutas y verduras en un servicio de alimentación. Por su parte, Nador (1966) trabajó con sistemas afines a productos que no admiten escasez, buscando encontrar cantidades económicas de pedido (CEP) y puntos de reordenamiento (ROP), los cuales pueden ser aptos para abarrotes, usados en este tipo de servicios. Finalmente, los sistemas de abastecimiento “just in time” son extensamente reconocidos como útiles para materias primas que pueden proveerse “justo a tiempo” a medida que son requeridas (Taha, 1995).

Los márgenes de contribución corresponden a una variable financiera que mide la rentabilidad bruta de un servicio y resume los movimientos de ingreso, costos variables directos (costeo variable) e indirectos (costeo por absorción), en un periodo de tiempo de las operaciones de una empresa. Estos márgenes están relacionados directamente a los movimientos de inventarios requeridos para generarlos (Brealeys y Myers, 1988). En este trabajo, medimos los márgenes de contribución por costeo por absorción de un servicio de alimentación, los cuales fueron obtenidos de forma optimizada por la adaptación de modelos estadísticos de abastecimientos y políticas de inventarios, afines al tipo de productos utilizados, para posteriormente compararlos con los márgenes de contribución de costeo por absorción reales del servicio en los mismos períodos de tiempo.

## METODOLOGÍA

Siguiendo recomendaciones del área (Yajiong, 2005. Harvey, 2002), se diseñó un sistema de registro de inventarios en Microsoft Access Office ® basando el manejo de información de identificación, costos,



cantidades, precios de venta, fechas y horarios de ingreso y egresos de los productos a través de la individualización mediante códigos de barra. Para determinar el precio (ingreso) de venta y márgenes de contribución unitarios de cada producto utilizado en la preparación de una ración alimentaria, se empleó el cálculo en base a los ingresos semanales del servicio de alimentación descrito por Morillo (2009). Los ingresos semanales del servicio correspondieron al precio de venta de la ración multiplicado por las cantidades vendidas en el respectivo período. Por su parte, se obtuvo el margen de contribución variable total semanal por producto restando los ingresos semanales menos las compras semanales de cada producto. Los márgenes de contribución por absorción se entendieron absorbibles por la venta respecto de los costos indirectos de fabricación tanto fijos como variables, considerándolos costos inventariables, razonando de esta manera a los costos indirectos de fabricación fijos como costo del producto comercializado (Polimeni, 1994). Los costos indirectos considerados fueron los costos de almacenamiento y de ordenamiento Según Morillo (2009), referencia ocupada para el cálculo del costo unitario anual de almacenamiento (CA), éste corresponde a la sumatoria de los distintos costos involucrados en el bodegaje anual prorrateados por las cantidades almacenadas, dado por

$$CA = \frac{\sum_{i=1}^5 Ca_i}{Q_{anual}},$$

donde “Q anual” corresponde al total de unidades anuales almacenadas y los “Cai” están dados en Tabla 1.

Tabla 1: Costos Involucrados En el Almacenamiento de un Producto Anualmente (Cai)

<b>Ca1: costo correspondiente a envases, embalajes, impresos, materiales de limpieza y oficina en que incurre anualmente el almacén.</b>
Ca2: costo anual de energía gastada en el almacén, incluyendo la necesaria para iluminación, equipos de climatización, equipos de procesamiento de la información y carga de baterías de equipos de manipulación.
Ca3: amortización anual de las edificaciones y redes para la recepción, almacenamiento y despachos, y a los equipos de manipulación, climatización, pesaje, procesamiento de información y medios de almacenamiento.
Ca4: costo anual de las mermas, pérdidas, deterioros y obsolescencia que sufren los productos en el período de almacenamiento.
Ca5: costo anual de seguros, impuestos, comunicaciones y alquiler de instalaciones y equipos durante el almacenamiento.

Ca i: costos prorrateados involucrados con el fin de almacenar un producto en el inventario durante un año. Morillo (2009). Elaboración propia.

Por su parte, según Hernández (2011), el costo de ordenar un pedido (CO) se determina como la sumatoria de los costos que se incurren al generar una orden de pedido (Co i) prorrateados por la cantidad de órdenes de compra anuales, dado por

$$CO = \frac{\sum_{i=1}^3 Co_i}{P_{anual}},$$

donde “Panual” corresponde a la cantidad de órdenes de compra llevadas a cabo en un año y los “Co i” están dados en Tabla 2.

Tabla 2: Costos Involucrados En la Generación de una Orden de Pedido

Co1: suma de los costos de transporte exclusivamente vinculados a generar un pedido.
Co2: costos administrativos vinculados al circuito de un pedido (insumos y gastos de servicios generales para generación de orden).
Co3: costos de recepción e inspección (sueldo y leyes sociales bodeguero) vinculados al circuito de un pedido.

Co i: costos prorrateados involucrados en la generación de una orden de pedido. Hernández (2011). Elaboración propia.

Los costos CA y CO fueron llevados a un valor semanal, denotados como CA(s) y CO(s), respectivamente, dividiendo el primero por 52 semanas y multiplicando el segundo por la cantidad de pedidos generados durante una semana. El cálculo del margen de contribución total de la semana para todos los productos se calculó sumando los márgenes de contribución total de la semana por producto (MCTsi) de la totalidad de los productos menos los costos indirectos de almacenamiento (CA(s)) y de ordenar (CO(s)) en forma semanal, cuya expresión se es

$$MCTs = \sum MCVTsi - (CA(s) + CO(s)),$$



Donde

MCTs = Margen de contribución total de la semana para todos los productos,

MCTsi = Márgenes de contribución total de la semana del i-ésimo producto,

CA(s) = Costo de almacenamiento semanal,

CO(s) = Costo de ordenar semanal.

De esta manera, se obtuvo una serie de 27 datos semanales de los márgenes de contribución totales del inventario en dichos períodos de medición. Se elaboraron perfiles de demanda para un total de 88 productos durante 6 meses (27 semanas) y se generaron los datos necesarios para modelar estadísticamente la distribución de la demanda de cada producto (Scherbrooke, 2004), ajustando los siguientes modelos estadísticos: CEP sin escasez (para abarrotes), modelo de productos perecederos de un solo período (para carnes, frutas y verduras) (Hillier, 2010) y modelo “just in time” para productos específicos. Por medio del software estadístico de distribución gratuita R-Project versión 15.2 ([www.R-project.org](http://www.R-project.org)), se calculó para cada producto:

*Tasa de demanda:* la cual correspondió al consumo de productos por unidad de tiempo de un día, calculado como valor esperado según la distribución probabilística que mejor ajustó en el software R-project v15.2, entre las que se encuentran las distribuciones log-normal, Birnbaum Saunders (BS) y Birnbaum Saunders-t (BS-t) (Soman, 2005. Kumar, 2005, Gallego, 2007. Leiva et al, 2012).

*Cantidades óptimas de reposición:* obtenidas aplicando las siguientes ecuaciones según modelo estadístico aplicado a la optimización:

a) Modelo CEP sin escasez:  $Q = \sqrt{\frac{2CO\lambda}{CA}}$ , donde

CO = Costo por orden de compra individual

$\lambda$  = Tasa de demanda diaria (en unidades del producto por esta unidad de tiempo), y

CA = Costo unitario anual de almacenamiento

b) Modelo para productos perecederos de un solo período:  $f(y^o) = \frac{p-c}{p+h}$ ,  
donde

$f(y^o)$  = Función de la cantidad óptima de unidades a pedir acorde a modelo de un sólo período para productos perecederos

$p - c$  = disminución de la ganancia debido a no ordenar una unidad que se pudo haber vendido durante ese período.

$p + h$  = disminución de la ganancia debido a ordenar una unidad que no se pudo haber vendido durante ese período.

c) Modelo “Just in time”. Se consideró “llegada justo a tiempo”, respecto de productos específicos que se solicitan en una cantidad justa para la producción y que no consideran abastecimiento.



*Puntos de reordenamiento (ROP)*: el cual representa el nivel de la cantidad de inventario óptimo para efectuar una orden de compra, considerando un período de latencia o “lead time” (LT). Independiente del modelo estadístico de optimización, este punto se calcula con la ecuación:  $ROP = \lambda LT$ , donde

ROP = Punto de reordenamiento (en cantidad de inventario)

$\lambda$  = Tasa de demanda diaria (unidades del producto por esta unidad de tiempo)

LT = Tiempo de latencia o “lead time”= 3 días.

Se registraron las diferencias en costos indirectos tanto de almacenamiento, unitarios y anuales, como de ordenar en forma anual y semanal, comparando el sistema de abastecimiento real y el optimizado. Los márgenes de contribución por absorción para todo el mix de inventarios real y optimizado con los modelos estadísticos descritos, se contrastaron en 27 semanas, ocupando test estadístico no paramétrico de Wilcoxon (De Capitani y De Martini, 2011), con valor de significancia  $p < 0.05$ .

## RESULTADOS

En la Tabla 3 se muestra una selección ilustrativa de la optimización de la tasa de demanda, distribución de probabilidad que mejor ajusta a la misma, cantidades óptimas de reposición y puntos de reordenamiento obtenidos por la aplicación de los modelos estadísticos a 88 productos que conformaron el mix de inventarios de un servicio de alimentación.

Tabla 3: Selección Ilustrativa de Optimización de Tasa de Demanda, Distribución de Probabilidad de la Tasa de Demanda, Cantidades Óptimas de Reposición y Puntos de Reordenamiento, Obtenidos Por los Modelos Estadísticos Aplicados a Mix de Inventarios de un Servicio de Alimentación.

Producto	Modelo Estadístico ajustado	Tasa de demanda (productos consumidos/días)	Distribución de probabilidad de tasa de demanda	Q sin escasez (Cantidad optimizada en modelo sin escasez) (unidad ó kg)	Y° (Cantidad optimizada modelo productos perecederos) (unidad ó kg)	ROP (punto de reordenamiento) (unidad ó kg)
Fideos mostaccioli	CEP sin escasez	43,03058	lognormal	4745,607	-	94,86087
Flan con leche	CEP sin escasez	3,649823	lognormal	1382,009	-	7,237928
Ganso	Perecible	84,86139	lognormal	-	40,60559	254,5841
Habas	Perecible	9,999978	BS-t	-	10,03132	29,99993
Harina	CEP sin escasez	7,070657	lognormal	1923,681	-	27,95619
Manzana	Perecible	20,38117	BS	-	31,67914	61,14351
Margarina	Perecible	2,073176	lognormal	-	3,751328	6,219528
Melón	Perecible	10,45327	lognormal	-	16,98649	31,35981
Merluza	Just in time	80,38574	BS-t	-	80,38574	241,1572
Morrón	Perecible	10,75432	lognormal	-	13,59984	32,26296
Mortadela lisa	Perecible	5,331739	lognormal	-	5,296378	15,99521
Pan batido	Just in time	1	-	-	-	1

CEP sin escasez = Modelo estadístico de cantidad económica de pedido sin considerar escasez (Scherbrooke, 2004), perecible = Modelo estadístico para productos perecederos de un solo período (Hillier & Lieberman, 2010).

En la Tabla 4 se muestran los cambios en los costos de almacenamiento anuales y unitarios de los sistemas de abastecimiento reales y optimizados. Los costos de almacenamiento se ven disminuidos en un 23,7%, lo que se traduce en un importante ahorro gracias a la optimización por el uso de los modelos estadísticos.



Tabla 4: Diferencias Entre los Costos de Almacenamiento Anuales Y Unitarios de los Sistemas de Abastecimiento Reales y Optimizados.

Costos	Sistema de abastecimiento real			Sistema de abastecimiento optimizado		
	Costo de almacenamiento anual (\$)	Costo de almacenamiento semanal (\$)	Costo unitario anual de almacenamiento (255.480 unidades/año)	Costo de almacenamiento anual (\$)	Costo de almacenamiento semanal (\$)	Costo unitario anual de almacenamiento (251.668 unidades/año)
Ca1: Costo correspondientes a envases, embalajes, impresos, materiales de limpieza y oficina en que incurre el almacén.	\$ 842.200	\$ 16.196	\$ 3,30	\$ 842.200	\$ 16.196	\$ 3,34
Ca2: Costo anual de energía gastada en el almacén, incluyendo la necesaria para iluminación, equipos de climatización, equipos de procesamiento de la información y carga de baterías de equipos de manipulación.	\$ 3.600.000	\$ 69.231	\$ 14,09	\$ 3.600.000	\$ 69.231	\$ 14,30
Ca3: Amortización anual de las edificaciones y redes para la recepción, almacenamiento y despachos, y a los equipos de manipulación, climatización, pesaje, procesamiento de información y medios de almacenamiento.	\$ 1.300.000	\$ 25.000	\$ 5,09	\$ 1.300.000	\$ 25.000	\$ 5,16
Ca4: Costo anual de las mermas, pérdidas, deterioros y obsolescencia que sufren los productos en el periodo de almacenamiento. (Valor cuantificado desde estudio real de 6 meses de duración)	\$ 5.450.000	\$ 104.808	\$ 21,33	\$ 2.725.000	\$ 52.404	\$ 10,83
Ca5: Costo anual de seguros, impuestos, comunicaciones y alquiler de instalaciones y equipos durante el almacenamiento.	\$ 300.000	\$ 5.769	\$ 1,17	\$ 300.000	\$ 5.769	\$ 1,19
<b>Total</b>	<b>\$ 11.492.200</b>	<b>\$ 221.004</b>	<b>\$ 44,98</b>	<b>\$ 8.767.200</b>	<b>\$ 168.600</b>	<b>\$ 34,84</b>

Ca1=Costos prorrateados por unidades totales almacenadas en un año. Morillo (2009). Elaboración propia.

En la Tabla 5 se muestran los cambios en los costos de ordenar anuales y semanales en los sistemas de abastecimiento reales y optimizados. En los costos de ordenar se produce una reducción de un 40% de los órdenes de pedido producto del mejor manejo del abastecimiento y política de inventarios.



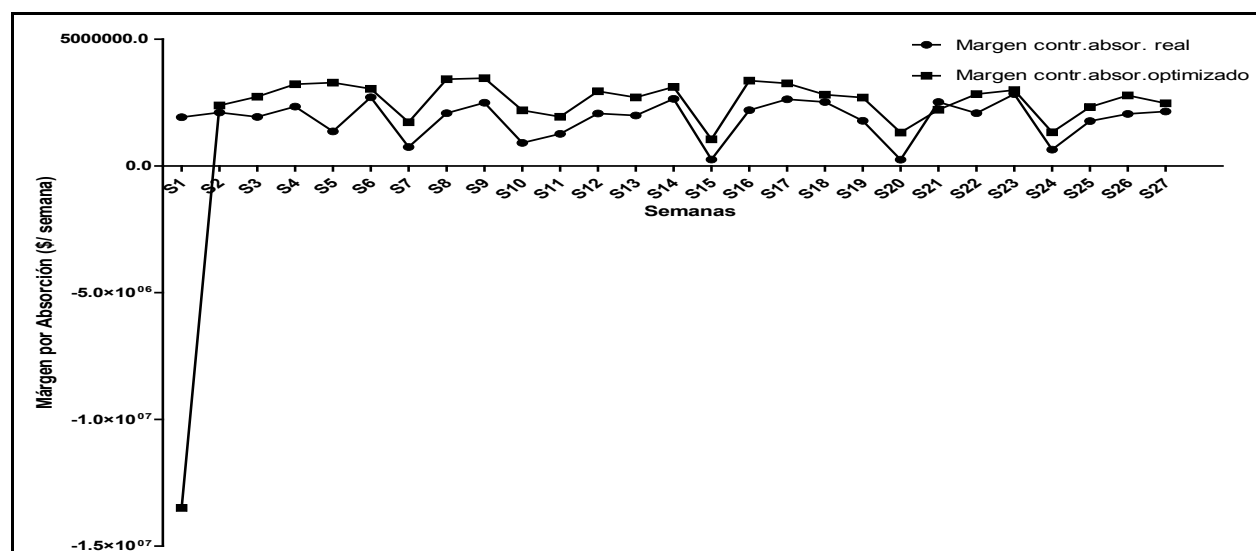
Tabla 5: Diferencias Entre Los Costos De Ordenar Anuales Y Semanales En Los Sistemas De Abastecimiento Reales Y Optimizados.

Costos de ordenar	Costos sistema de abastecimiento real (\$)	Costos sistema de abastecimiento optimizado (\$)
Co1: suma de los costos de transporte exclusivamente vinculados al pedido (anual)	\$ 4.800.000	\$ 2.880.000
Co2: costos administrativos vinculados al circuito del pedido (insumos y gastos de servicios generales para generación de orden)(anual)	\$ 240.000	\$ 144.000
Co3: costos de recepción e inspección (sueldo y leyes sociales bodeguero) (anual)	\$ 2.700.000	\$ 1.620.000
<b>Total costo de ordenar anual</b>	<b>\$ 7.740.000</b>	<b>\$ 4.644.000</b>
<b>Cantidad de ordenes semanales</b>	<b>20</b>	<b>12</b>
<b>Total costo de ordenar semanal</b>	<b>\$148.846,15</b>	<b>\$89.307,69</b>

Co i: costos prorrateados por cantidad de órdenes semanales involucrados en la generación de una orden de pedido (Hernández, 2011). Elaboración propia.

En la Figura 1 se muestra una comparación gráfica entre los márgenes de contribución por absorción semanales de 27 medidas de dicha periodicidad, obtenidos desde el registro del sistema de abastecimiento real versus el optimizado. En la semana n°1 podemos identificar que existe una diferencia considerable entre ambos márgenes, lo que se explica debido a la cantidad de productos que se debe abastecer, dado principalmente por los productos que se ajustan al modelo CEP sin escasez, ya que se produce un pedido inicial que es incluso capaz de solventar todo el período de estudio en algunos productos, minimizando los costos directos e indirectos asociados en las semanas posteriores.

Figura 1: Comparación Gráfica Entre los Márgenes de Contribución Por Absorción (En \$ Semanales) del Sistema de Abastecimiento Real Versus el Optimizado.



S1-S27 = Comparativo de márgenes por absorción en \$/Semana. El sistema de abastecimiento optimizado muestra un incremento en los márgenes de contribución totales en aproximadamente un 8%, principalmente debido a la reducción de los costos indirectos de almacenamiento y de ordenar. Elaboración propia.

## CONCLUSIONES

La implementación de sistemas de gestión logísticos en este importante sector económico pueden contribuir a mejorar la rentabilidad, eficiencia y competitividad de estas pequeñas y medianas empresas. Los resultados de esta investigación indican la importancia de incluir modelos estadísticos, que se ajusten según la demanda probabilística de productos en servicios de alimentación, con la posibilidad de



automatizar la gestión de abastecimiento, mejorando la toma de decisiones del área logística de organizaciones. La disminución de los costos indirectos de almacenamiento y de ordenamiento es un argumento válido para afirmar que, ocupando modelos estadísticos para constituir sistemas de abastecimiento y política de inventarios acordes al tipo de productos manejados en servicios de alimentación, existe una mejora en la sistematización de las necesidades de la unidad productiva, rentabilizando la gestión. Es posible validar las mejoras en la gestión del inventario intervenido por medio de la aplicación del modelo estadístico adecuado a través de la medición de la variable margen de contribución total por absorción de costos.

### Limitaciones

Es importante destacar que los modelos de inventario se basan en la minimización de los costos de compra, almacenamiento y ordenamiento involucrados, considerando en algunos casos la posibilidad de quiebres de stock, así como la función basada en la razón de optimización, en el caso de productos perecederos, las cuales generan una eficiencia válida para productos que finalmente obtengan ganancias o márgenes de contribución positivos (Hillier & Lieberman, 2010). Por este motivo, los productos que cuentan con márgenes de contribución variables negativos debieran ser tratados por medio de modelos que consideren esta condición, debido a que en este rubro se debe cumplir con ciertas exigencias básicas que se encuentran estipuladas en las bases de licitación de las concesiones, lo que obliga a la empresa a utilizar alguno de estos productos.

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## RECONOCIMIENTO

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Fernando Rojas es Químico-Farmacéutico, Magíster en Administración de Organizaciones. Profesor Auxiliar perteneciente al Departamento de Nutrición y Alimentos de la Facultad de Farmacia de la Universidad de Valparaíso. Contactos al fono: +56-032-2508107, email: fernando.rojas@uv.cl , dirección: Avda. Gran Bretaña 1093, Playa Ancha, Valparaíso, Chile.

Víctor Leiva es Doctor en Estadística, Profesor Titular perteneciente al Departamento de Estadística de la Facultad de Ciencias de la Universidad de Valparaíso. Contactos al fono: +56-032-2508320, email: victor.leiva@uv.cl , dirección: Avda. Gran Bretaña 1111, Playa Ancha, Valparaíso, Chile. URL: [www.deuv.cl/leiva](http://www.deuv.cl/leiva)

Javiera Quijada es Licenciada en Nutrición y Dietética de la Universidad de Valparaíso. Contactos al fono: +56-09-93468679, email: javiera.quijada.gonzalez@gmail.com, dirección: Avda. Gran Bretaña 1093, Playa Ancha, Valparaíso, Chile.

Melina Fuentes es Licenciada en Nutrición y Dietética de la Universidad de Valparaíso. Contactos al fono: +56-09-61239325, email: melina.fuentes.valdes@gmail.com , dirección: Avda. Gran Bretaña 1093, Playa Ancha, Valparaíso, Chile



# PROPUESTA DE MODELO PREDICTIVO DE LA CALIDAD DE VIDA LABORAL EN EL SECTOR TURÍSTICO CAMPECHANO. MÉXICO

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  
Deneb Elí Magaña Medina, Universidad Juárez Autónoma de Tabasco, México  
José Alonzo Sahuí Maldonado, Universidad Autónoma de Campeche, México

## RESUMEN

*La percepción del trabajador de su salud, bienestar y satisfacción con su entorno de producción y servicios, está relacionado con la calidad de vida laboral. Mediante una investigación transversal, descriptiva y correlacional, con una muestra censal de 50 trabajadores del sector turístico hotelero, se obtiene un modelo predictivo que en forma prudente puede ser utilizado por las organizaciones, para maximizar su productividad, utilizando racionalmente las variables contenidas en las dimensiones que lo configuran como son: soporte institucional, seguridad, integración al puesto, satisfacción, bienestar logrado, desarrollo personal, y administración del tiempo libre. El resultado de la correlación de las variables independientes y dependiente, confirma una asociación casi perfecta, significando que están estrechamente relacionadas y se dan respuesta. Con ello, el modelo predictivo que se propone es adecuado para la toma de decisiones en este tipo de organizaciones.*

Palabras Clave: Calidad de Vida, Condiciones Laborales, Satisfacción Laboral

## PROPOSAL PREDICTIVE MODEL OF QUALITY OF WORKING LIFE IN TOURISM CAMPECHANO. MEXICO

### ABSTRACT

*The worker's perception of their health, well-being and satisfaction with their production environment and services is related to the quality of working life. Using a cross sectional, descriptive, correlational, with a sample of 50 census workers tourism hotel, yields a predictive model that can be wisely used by organizations to maximize their productivity, rationally using variables in levels which are configured as: institutional support, security, the post integration, satisfaction, well-made, personal development and leisure management. The result of the correlation of the independent and dependent variables, confirms an association almost perfect, meaning that they are closely related and respond. Thus, the proposed predictive model is suitable for decision-making in these organizations.*

JEL: M12

KEY WORDS: Quality Of Life, Working Conditions, Job Satisfaction

## INTRODUCCIÓN

Estudiar la calidad de vida laboral, es un reto importante en las organizaciones, toda vez que es un elemento que garantiza la productividad de todo tipo de empresas. Esta investigación aplicada al sector turístico hotelero campechano, determina si son cubiertas las necesidades personales de los trabajadores, a



través de su empleo y bajo su propia percepción, lo que al final de cuentas repercute con el servicio al cliente y en forma correlativa con el rendimiento organizacional. Cuando se habla de éxito en las empresas modernas, se asocia con la capacidad de integrar a los empleados en sus planes empresariales, de tal forma que adopten los objetivos organizacionales como propios. El sector que nos ocupa, ha evolucionado en esta comprensión y entiende que el salario ya no es determinante, ni que sea el motivo de retención, hay otros factores que impactan en el grado de satisfacción, y se reflejan en la calidad de vida, como los mencionan Ulmer (1987) y Hopkins (1983), siendo: la humanización del trabajo, la detección de una relación entre éste y la productividad empresarial, así como propiciar el crecimiento teórico de los conceptos. Una fuente que permite tener clientes fieles, es mantener empleados satisfechos (Spinelli y Canavos. 2000), implica que los directivos encuentren a colaboradores cuya personalidad, motivación y habilidades, satisfagan al cliente y promuevan los objetivos organizacionales. En este trabajo se obtiene la calidad de vida laboral, estudiando 7 rubros multidimensionales, en los que se visualiza cuando el individuo se integra al trabajo, a través del empleo y bajo su propia percepción. Se transita por un marco teórico que sustenta el enfoque, para concluir con el modelo de propuesta para su estudio en las organizaciones similares.

## REVISIÓN DE LA LITERATURA

Últimamente la calidad de vida es uno de los temas tratados internacionalmente, motivados porque la situación laboral en forma mundial, pasa por un momento de crisis, donde se observa que el nivel precario aumenta y los logros laborales obtenidas en los dos últimos siglos ha disminuido, debido en gran parte al capitalismo global (Navarrete, 2005). Hay cuatro razones de peso para investigar la satisfacción laboral, como parte de la calidad de vida (Robbins, 1999): 1. Empleados insatisfechos, son los que más faltan al trabajo, y tienen mayor probabilidad de dejarlo, 2. Empleados insatisfechos, se involucran en conductas destructivas, aquí se asocia al alto nivel de quejas e injusticias, recurriendo a sabotajes o agresión pasiva; 3. Empleados satisfechos, son los que tienen mejor salud y calidad de vida; 4. Satisfacción al trabajo, influye en la vida del empleado, dentro y fuera de las áreas productivas.

Poza & Prior (1988) definen a la calidad de vida, como la forma en que se produce la experiencia laboral en condiciones objetivas, por ejemplo: salud laboral, seguridad e higiene laboral, etc, y en condiciones subjetivas del trabajador, en el sentido de cómo lo vive. Es un concepto multidimensional, al tomar en cuenta los aspectos subjetivos y objetivos, permitiendo que no exista sesgo referente a la realidad del trabajo. La calidad de vida presenta dos situaciones antagónicas (Chiavenato, 2004): por una parte, reivindicación de los empleados por el bienestar y satisfacción del trabajo, y por la otra, el interés organizacional por los efectos en la productividad y calidad de vida, bajo esta óptica, se preocupan por el recurso humano, ya que mientras más se les provea, mejor será el rendimiento empresarial.

Las teorías existentes que abordan la calidad de vida laboral, opinan que si es pobre habrá insatisfacción, reducción de la productividad, ausentismo, rotación, entre otros; por el contrario, si es adecuada, propiciará incremento en la productividad. El modelo Nadler y Lawler citado por Chiavenato (2004), explicita que este concepto se fundamenta en cuatro aspectos: participación activa de los trabajadores en los asuntos laborales, innovación del sistema de recompensas de trabajo, mejoramiento de condiciones de trabajo, y, reestructuración de tareas delimitando responsabilidades y roles de empleados, si las acciones a ellos se incrementan, mejorará la calidad de vida laboral. Hackman y Oldhan (Chiavenato 2004), establecen una propuesta basada en el diseño de cargos, que a través de la producción de efectos psicológicos, conducen a resultados específicos que afectan la productividad de la persona. Los cargos se dimensionan en: variedad de habilidades, identidad de la tarea, autonomía e interrelaciones. Estos autores apuestan a que las dimensiones del cargo son determinantes en la calidad de vida laboral, producen recompensas intrínsecas que alientan a los trabajadores.



El instrumento que mide la calidad de vida laboral (CVT), construido por González, Hidalgo, Salazar y Preciado (2010), menciona que: “La CVT es un concepto multidimensional que se integra cuando el trabajador, a través del empleo y bajo su propia percepción, ve cubiertas las siguientes necesidades personales: soporte institucional, seguridad e integración al puesto de trabajo y satisfacción por el mismo, identificando el bienestar conseguido a través de su actividad laboral y el desarrollo personal logrado, así como la administración de su tiempo libre”. Implica la valoración objetiva y subjetiva de siete dimensiones: soporte institucional para el trabajo, seguridad en el trabajo, integración al puesto de trabajo, satisfacción por el trabajo, bienestar logrado a través del trabajo, desarrollo personal del trabajador y administración del tiempo libre. Por la revisión teórica efectuada, es justamente el instrumento elaborado por González, Hidalgo, Salazar y Preciado (2010), el idóneo para medir la calidad de vida de los trabajadores del sector hotelero campechano, siendo el utilizado en esta investigación.

## METODOLOGÍA

Describir la calidad de vida laboral permite establecer estrategias para promover su productividad y rendimiento óptimo. Se desarrolla la investigación descriptiva y correlacional, iniciando con una exploración de los conceptos para seleccionar el instrumento idóneo. Para la oferta turística en el Estado de Campeche, México, existen 12 establecimientos de hospedaje, ubicados en el centro histórico de la ciudad de Campeche, se acudió a 10 (83.33%), al no estar disponible las restantes, convirtiéndose en el 100%, encontrándose a 50 trabajadores a quienes se les aplicó el instrumento, como se observa, se utiliza la población censada, enfrentándose con una muestra de tipo censal (Cárdenas, 1995), en la que participa toda la población, sin necesidad de determinarse la muestra. Se aplica el instrumento, válido y confiable, que percibe la calidad de vida laboral CVT-GOHISALO (González, Hidalgo, Salazar y Preciado, 2010), construido con 74 ítems, los cuales agrupan en 7 dimensiones: soporte institucional, seguridad laboral, integración al puesto de trabajo y satisfacción por el mismo, identificando el bienestar conseguido a través de su actividad laboral y el desarrollo personal logrado, así como la administración de su tiempo libre, las cuales pueden valorarse de manera independiente. Los ítems se encuentran agrupados por tipo de pregunta, y en escala tipo Lickert de 0 (la peor calificación), hasta 4 (la mejor calificación), para su interpretación se recomienda utilizar los límites para el puntaje de satisfacción baja, media y alta, en cada una de las dimensiones. Antes de su aplicación, fue administrado, obteniéndose un alfa de Cronbach de 0.89, considerándolo confiable, ya aplicado, se determinó de nueva cuenta, obteniéndose 0.90, lo que se considera aceptable (Hernández, Fernández y Baptista, 2006).

## RESULTADOS

Siguiendo la metodología aplicada, a los 50 trabajadores de las empresas hoteleras campechanas, se efectuó la descripción de los rasgos característicos de las 7 dimensiones de estudio de la calidad de vida estudiada, y posteriormente se procedió a determinar el coeficiente de correlación múltiple, utilizando el SPSS (versión 18). La variable dependiente (Y) quedó establecida como el nivel de satisfacción por cada una de ellas, y las variables independientes (X) los 74 ítems, que integran el instrumento en sus diferentes desagregaciones. Los resultados para cada una de ellas son:

*Soporte Institucional Para El Trabajo:* El coeficiente de correlación múltiple (R) arroja 87.8% y el coeficiente de determinación ( $R^2$ ) 77%, las 14 variables independientes que corresponden a las preguntas de la dimensión “soporte institucional para el trabajo”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y_1 = -0.461 + 0.059X_1 + 0.134X_2 + 0.014X_3 + 0.033X_4 + 0.110X_5 + 0.089X_6 + 0.121X_7 + 0.165X_8 + 0.078X_9 + 0.069X_{10} + 0.076X_{11} + 0.169X_{12} + 0.095X_{13} + 0.058X_{14}$$



*Seguridad En El Trabajo:* El coeficiente de correlación múltiple (R) arroja 82.1% y el coeficiente de determinación ( $R^2$ ) 67.4%, las 15 variables independientes que corresponden a las preguntas de la dimensión “seguridad en el trabajo”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y_2 = 0.089 + 0.078x_1 + 0.091x_2 + 0.042x_3 + 0.023x_4 + 0.095x_5 + 0.108x_6 + 0.102x_7 + 0.025x_8 + 0.088x_9 + 0.023x_{10} + 0.081x_{11} + 0.053x_{12} + 0.067x_{13} + 0.036x_{14} + 0.052x_{15}$$

*Integracion Al Puesto De Trabajo:* El coeficiente de correlación múltiple (R) arroja 83.4% y el coeficiente de determinación ( $R^2$ ) 69.5%, las 10 variables independientes que corresponden a las preguntas de la dimensión “integración al puesto de trabajo”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y_3 = 0.347 + 0.015x_1 + 0.144x_2 + 0.070x_3 + 0.094x_4 + 0.064x_5 + 0.090x_6 + 0.097x_7 + 0.093x_8 + 0.073x_9 + 0.087x_{10}$$

*Satisfaccion Por El Trabajo:* El coeficiente de correlación múltiple (R) arroja 86.5% y el coeficiente de determinación ( $R^2$ ) 67.6%, las 11 variables independientes que corresponden a las preguntas de la dimensión “satisfacción por el trabajo”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y_4 = 0.296 + 0.047x_1 + 0.082x_2 + 0.110x_3 + 0.084x_4 + 0.065x_5 + 0.045x_6 + 0.107x_7 + 0.073x_8 + 0.077x_9 + 0.033x_{10} + 0.114x_{11}$$

*Bienestar Logrado A Traves Del Trabajo:* El coeficiente de correlación múltiple (R) arroja 83.5% y el coeficiente de determinación ( $R^2$ ) 69.7%, las 11 variables independientes que corresponden a las preguntas de la dimensión “bienestar logrado a través del trabajo”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y_5 = 0.177 + 0.078x_1 + 0.073x_2 + 0.098x_3 + 0.110x_4 + 0.075x_5 + 0.064x_6 + 0.054x_7 + 0.096x_8 + 0.083x_9 + 0.106x_{10} + 0.049x_{11}$$

*Desarrollo Personal:* El coeficiente de correlación múltiple (R) arroja 89.9% y el coeficiente de determinación ( $R^2$ ) 80.9%, las 8 variables independientes que corresponden a las preguntas de la dimensión “desarrollo personal”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y_6 = -0.167 + 0.160x_1 + 0.100x_2 + 0.129x_3 + 0.156x_4 + 0.109x_5 + 0.118x_6 + 0.135x_7 + 0.124x_8$$



*Administración Del Tiempo Libre:* El coeficiente de correlación múltiple (R) arroja 88.1% y el coeficiente de determinación ( $R^2$ ) 77.5%, las 5 variables independientes que corresponden a las preguntas de la dimensión “administración del tiempo libre”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y_7 = 0.012 + 0.180x_1 + 0.228x_2 + 0.167x_3 + 0.221x_4 + 0.224x_5$$

## CONCLUSIONES

A la luz de los resultados obtenidos, se concluye que es factible considerar las 7 dimensiones de la calidad de vida como modelos predictivos para alcanzar el punto ideal de satisfacción de los trabajadores; hay que tomar en consideración que todas en su conjunto, suman la óptica global de esa calidad. Aseveramos lo expuesto, toda vez que si observamos el resultado de la correlación, en todos los apartados es mayor al 80%, fluctúa entre el 82.1% que es el más bajo y el 89.9% que es el más alto –seguridad en el trabajo y desarrollo personal, respectivamente-, y su coeficiente de determinación es entre el 67.4% y 80.9%, respectivamente, los cuales son bastante aceptables, significa que los 74 ítems están asociados a la calidad de vida del trabajador, responden a ella, en sus diferentes apartados.

Ante ello, se infiere que el modelo que mejor predice la calidad de vida es la dimensión de “desarrollo personal”, al obtener el mayor índice de correlación y coeficiente de determinación, y el apartado menos confiable, aunque bastante aceptable, es el de “seguridad en el trabajo”. Sin embargo, todos los demás están en los parámetros para ser considerados razonablemente adecuados, y que al utilizar cualquiera de ellos, puede inducirse a mejorar la calidad de vida de los trabajadores de las organizaciones hoteleras campechanas. Revisando los modelos resultantes, en los que el coeficiente de determinación supera por muy poco el 50%, habrá que enfatizar y generar estrategias tendientes a:

la mejora de la forma de vivir, que incluye el disfrute de bienes y riquezas logrados gracias a la actividad laboral (bienestar logrado a través del trabajo).

Brindarle al trabajador firmeza en su relación con la organización, que su estructura le de soporte al empleado (soporte institucional para el trabajo).

Propiciarle al trabajador la sensación global de agrado o gusto con relación a su empleo (satisfacción por el trabajo).

Aunque la metodología fue aplicada en el sector hotelero, puede replicarse en los otros sectores económicos, con las adecuaciones pertinentes.

## RECOMENDACIONES

Los modelos predictivos resultantes, deben ser utilizados en forma conjunta para una mejora integral de la calidad de vida de los trabajadores. Es conveniente, continuar con el estudio para determinar cuáles de los 74 ítems contenidos en el instrumento utilizado tienen mayor fuerza predictiva, tanto en lo particular, como la dimensión correspondiente. Esto dará mayor certeza a las aportaciones que se hagan para mejorar el objeto de estudio. El cuestionario se contextualizó al sector turístico hotelero, ubicado en el centro histórico de la ciudad de Campeche, Campeche, por lo tanto, se alcance se circunscribe a él. Podría utilizarse en otras realidades, siempre y cuando se estime que su fiabilidad sea aceptable en ellos.



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## BIOGRAFIA

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 Correo:Luisarguellesmaa@Hotmail.Com

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 Correo: rq6715@hotmail.com

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 Correo: marfa.0712@gmail.com

Deneb Elí Magaña Medina es Doctora en Gestión Estratégica por la Universidad del Mayab – Coordinadora en la Universidad Juárez Autónoma de Tabasco - División Académica de Ciencias Económico Administrativas. Especialidad en Estudios Organizacionales. Se puede contactar en Tel/Fax. (993)3121227 Ext. 107. Correo: deneb\_72@yahoo.com



José Alonzo Sahuì Maldonado es Doctor en Gestión Estratégica por la Universidad del Mayab - Profesor Investigador de Tiempo Completo en la Universidad Autónoma de Campeche – Facultad de Contaduría y Administración. Especialista en Mercadotecnia. Se puede contactar en Cel. (981) 1204891 Correo: [josesahui@hotmail.com](mailto:josesahui@hotmail.com)



## **IMPACTO, ACEPTACION Y PROYECCION DE LA INSTALACION DE UN MUSEO DE ARTE SACRO EN LA CIUDAD DE TEOCALTICHE, JALISCO**

Haydeé Aguilar Romero, Universidad Autónoma de Aguascalientes  
Araceli Gutiérrez Guzmán, Universidad Autónoma de Aguascalientes  
Martha González Adame, Universidad Autónoma de Aguascalientes  
Alberto Pontón Castro, Universidad Autónoma de Aguascalientes

### **RESUMEN**

*En la presente investigación es importante dar a conocer el impacto, aceptación y proyección que tendría la instalación de un museo de arte sacro en la ciudad de Teocaltiche, un pueblo y municipio de la Región Altos Norte del estado de Jalisco, México. La ciudad se enfrenta a nuevos retos en el siglo XX, por lo que se busca información necesaria para medir las oportunidades que se le presentan y que conllevan responsabilidades que se deben afrontar. La información que se obtuvo, proporciono herramientas para la elaboración de programas sociales en beneficio de la comunidad, ya que ayuda a formular una proyección del municipio económicamente e incrementar los servicios financieros, profesionales, técnicos, comunales, sociales, turísticos, personales y de mantenimiento, promoviendo así también la vinculación con las organizaciones e instituciones educativas, favoreciendo a estudiantes en el servicio de practicas profesionales, para su desarrollo profesional. Cabe resaltar que es importante conservar las tradiciones y más aún cuando se pretende el educar a las nuevas generaciones el legado histórico y el desarrollo turístico que se puede generar. Pretendiendo que el espacio que el presente proyecto describe, sea muy visual al ver los elementos físicos de estas artes para su mejor apreciación por parte de los visitantes al lugar.*

**PALABRAS CLAVES:** Ciudad, instalación de un museo, proyección

## **IMPACT, ACCEPTANCE AND PROJECTION OF THE INSTALLATION OF A MUSEUM OF SACRED ART IN THE TOWN OF TEOCALTICHE, JALISCO**

### **ABSTRACT**

*In this research is important to make known the impact, acceptance and screening that would be the installation of a Museum of sacred art in the town of Teocaltiche, a village and municipality in the high North Region of the State of Jalisco, Mexico. The city faces new challenges in the 20th century, so it is seeking information necessary to measure the opportunities that are presented to you and which involves responsibilities that must be addressed. The information obtained, provided tools for the preparation of social benefit of the Community programmes, since it helps to make a projection of the municipality economically and increase services financial, professional, technical, communal, social, tourism, personal and maintenance , thus promoting also the link with organizations and educational institutions, encouraging students in the service of professional, for their professional development practices. It should be noted that it is important to preserve the traditions and more still when aims to educate new generations the historic legacy and tourism development that can be generated. Pretending to be the space that the present project describes, very visual to see the physical elements of these arts for its better appreciation by all visitors to the place.*



**JEL:** M3, M30, M31, Y5, Y80, Z1, Z12

**KEYWORDS:** City, installation of a Museum, projection

## INTRODUCCIÓN

La verdadera importancia de las ciudades reside más que en su población censada, en su capacidad para atraer e influir de alguna forma sobre el 100% de los individuos. La ciudad se enfrenta a la realidad de un mundo globalizado en el que sólo los más fuertes es decir, los que toman las decisiones más acertadas sobreviven y prosperan. A pesar de todo, el reto no deja de ser apasionante. Las ciudades necesitan optimizar su gestión para no morir. Es un todo contra todos. Del mismo modo que un conjunto de medidas acertadas puede llevar a la cumbre, los errores pueden llevar al fracaso. El éxito significa desarrollo económico y progreso para los ciudadanos; el fracaso significa recesión, paro y decadencia. Esta responsabilidad lleva a los gestores locales a buscar nuevas formulas de gestión que les aporte herramientas con las cuales intentar decidir cuáles son aquellas medidas y decisiones que aportarán mayores beneficios. Por lo anterior buscar la instalación de un Museo sacro en la ciudad de Teocaltiche es un reto que nos lleva no sólo a la promoción de los “atractivos turísticos”, sino al desarrollo y consolidación de diferentes “ciudades marca” con una identidad y atractivo propio que potencialice el desarrollo regional y genere los empleos y la economía que la ciudad y el país necesita con urgencia.

## REVISIÓN LITERARIA

Empezaremos definiendo aquellos términos que son más importantes para nuestro trabajo. Dividimos este apartado en dos bloques: primero definiremos aquellos términos fundamentales con los que son clave para el desarrollo de una ciudad; en segundo lugar hablaremos del término marketing de ciudades y algunos de los conceptos que le son más próximos con el objetivo de delimitar conceptualmente su ámbito de actuación. Por lo tanto Ciudad, según la 25ª edición del diccionario de la Real Academia Española, podemos definir la ciudad como: “Conjunto de edificios y calles, regidos por un ayuntamiento, cuya población densa y numerosa se dedica por lo común a actividades no agrícolas”. Es decir, la ciudad se define en primer lugar por ser un espacio físico caracterizado por la densidad y cuantía de su población.

Esta idea es mantenida por G. Seisdedos (2006) que piensa que la aparición de manifestaciones como la cultura solo es posible en la ciudad, precisamente por esa cualidad de cantidad y densidad de población que hace posible que las relaciones sociales se multipliquen. Además la ciudad se define por su actividad, que deja de ser agrícola para convertirse en industrial primero y posteriormente comercial y de servicios. La segunda acepción habla de ciudad en oposición a lo rural ya que entenderemos que la ciudad es todo lo que el campo no es y viceversa. Se incluyen algunas reflexiones de J. Borja y M. Castells en Local y global (1997) sobre lo que significa la ciudad actualmente. En esta obra la ciudad se define como un conjunto de espacios públicos rodeados de edificios; un espacio donde la gente puede andar y encontrarse, llevando a cabo todas sus actividades. Considera a las ciudades como actores sociales complejos y multidimensionales. Los habitantes a partir de la interrelación que establecen con su medio ambiente circundante, es decir con el espacio que habitan y por el cual transitan, conciben un esquema mental de la ciudad, lo que finalmente se traduce en una imagen de ella. Por tanto, observamos la ciudad como:

Un espacio que alcanza una cierta densidad y cantidad de población.

Un lugar donde se llevan a cabo una serie de actividades económicas relacionadas básicamente con la industria y el comercio.

Un actor social complejo y multidimensional.



Un espacio donde, fruto de sus características físicas y sociales, deben darse las condiciones para que las relaciones humanas impulsen movimientos culturales, económicos.

Si existe un término difícil de definir para las ciencias sociales, posiblemente ese sea el término cultura. Cuando hablamos de cultura nos podemos referir a temas tan dispares como una obra de arte de un pintor italiano del siglo XVI, la forma de vida de una tribu africana o el último disco del intérprete de moda.

La UNESCO define el patrimonio cultural como un “concepto de patrimonio global, producto de un proceso histórico dinámico y el resultado de la interacción de la sociedad y su entorno”. Pero, ¿qué queremos decir con “patrimonio global”? C. Camarero y M.J. Garrido (2004) defienden este concepto moderno de patrimonio cultural que incluye no sólo los monumentos y manifestaciones del pasado si no también sitios y objetos arqueológicos, arquitectura histórica, documentos, obras de arte-, sino también lo que se llama patrimonio vivo, esto es, las diversas manifestaciones de la cultura popular indígena, regional, popular o urbana-, las poblaciones o comunidades tradicionales, las lenguas o dialectos tradicionales, la artesanía y arte popular, la forma de vestir, las costumbres y tradiciones y, en general, las características de un pueblo o cultura. Por lo tanto, estamos refiriéndonos a lo que la UNESCO describe como patrimonio tangible (los edificios, las obras de arte...) y patrimonio intangible (tradiciones, mitos, modos de vida...). Esta es nuestra concepción de la cultura.

Con referencia al marketing de ciudades, aunque muy similares en la mayoría de los casos, existen múltiples definiciones del concepto “marketing de ciudades” desarrolladas por los diferentes autores que han teorizado sobre la materia. J. Malowany (2004), ofrece una visión del marketing de ciudades basada en la “pasión” común que debe promover entre los distintos colectivos motivados por la visión de la ciudad a largo plazo: “Marketing de ciudades es el arte de desarrollar la adrenalina que genera continuamente una pasión y pertenencia a la ciudad de todos los habitantes y sus visitantes junto a las empresas que se sientan identificadas con la visión de la ciudad que los acoge. Destaco visión como un plan de acción de largo plazo y no con las facilidades para su instalación o proyectos de corto plazo”. N. Benach (2000) incide también sobre la capacidad de la disciplina para crear una nueva imagen como base para el desarrollo económico. En este caso destaca el carácter competitivo de esta imagen frente a la de otras ciudades: “El marketing de ciudades implica la reevaluación y representación del lugar con la finalidad de crear y comercializar una nueva imagen para las ciudades, tratando de crear una posición competitiva en la atracción y mantenimiento de los recursos”

En una línea muy similar ya se encuentran F. J. Paniagua Rojano y E. Blanco Castilla (2007) destacando la necesidad de orientar las acciones hacia las necesidades del cliente-ciudadano: “El marketing de ciudades se puede definir como una política activa integrada por un conjunto de actividades orientadas a identificar y determinar las necesidades de sus diferentes públicos, reales y potenciales; y al mismo tiempo desarrollar una serie de productos y servicios en la ciudad para satisfacer dichas necesidades, creando y potenciando su demanda”. A partir de las ideas aquí podemos definir Marketing de ciudades: a la filosofía de gestión y el proceso estratégico de alcance integral para la ciudad, que encabezado por la administración local y con la estrecha colaboración del resto de actores locales de relevancia, trata de dar respuesta a las necesidades de los grupos objetivo con los que la ciudad interactúa a través de la distribución de los productos y servicios oportunos y la puesta en marcha de acciones de comunicación, que en definitiva, intentarán generar una imagen (interna y externa) positiva de la ciudad para favorecer su desarrollo económico y social. La ciudad, entendida como producto, se enfrenta a un mercado competitivo formado por miles de municipios y en donde convergen millones de agentes. Estos, a su vez, integran nuestro público objetivo. Hablamos de marketing de lugares (*place marketing*), marketing de ciudades o *citymarketing*, una disciplina que representa hoy día uno de los aspectos más relevantes e innovadores en el ámbito de la nueva gestión pública local.



Los gobernadores, alcaldes, y funcionarios públicos tienen interés en conocer lo que desean los ciudadanos que habitan en su territorio, sus votantes, sus vecinos; pero también dirigen su punto de mira a los visitantes, los turistas, los inversores potenciales. Todos ellos forman el público objetivo de un (mercado), el de las ciudades o municipios, caracterizado por una competencia cada vez más encarnizada, tanto dentro del propio sector público, como entre éste y la iniciativa privada.

Cuando el producto es la ciudad (museos, lugares recreativos, iglesias etc., y los gestores políticos incorporan a su gestión aproximaciones, modelos e instrumentos de marketing, no hay duda de que se genera un mejor conocimiento de los habitantes de ese municipio, un acercamiento a los distintos públicos objetivo, produciendo, asimismo, entre otros efectos, una actuación más equitativa. Por tanto, es más que evidente que en estos tiempos de modernización y mejora de la gestión pública, los ayuntamientos están obligados a ejercer un protagonismo decisivo en el desarrollo de las ciudades. El rol que desempeñan las administraciones públicas, hoy día, excede del que correspondería a un mero gobierno benefactor, una organización administrativa que se limita a proveer bienes y servicios públicos de interés general. Es el momento de impulsar acciones públicas que se fundamenten en la satisfacción del cliente (ciudadano), la anticipación, la visión estratégica o la competitividad. Más que nunca, el marketing adquiere un sentido global. En México nació el deseo de crear una identidad propia, asentada en el pasado y en el reconocimiento de valores culturales propio de los grupos sociales del territorio nacional; esta idea se extendió entre los intelectuales, finiseculares, pero pronto chocó con las ideas etnocentristas de los grupos cultos de ese momento. A pesar de todo, se rompió con el monopolio cultural y se revaloró la conciencia histórica, lo que despertó al nacionalismo y resaltó identidades.

### Objetivos

Con el desarrollo del museo de arte sacro, se busca lograr la identificación de la raíces de la cultura y arte de la ciudad; promoviendo el civismo, la diversión sana y el rescate de los valores para así disminuir el impacto de la ignorancia y el ocio en la ciudad además de ofrecer información sobre sus orígenes a los habitantes de la ciudad de Teocaltiche. Difundir y promover este arte tan profundamente arraigado en esta ciudad. Mostrar a las nuevas generaciones la trascendencia y el orgullo de sus raíces. Responder a la necesidad de identidad como mexicanos, en una cultura rica en arquitectura y arte.

### **METODOLOGIA**

Para esta investigación se dividió en tres etapas: la primera etapa, llamada de Exploración la cual se lleva a cabo mediante un estudio, el proyecto es de carácter “Descriptivo” con el que se busca comprender, la situación actual de las de las actividades culturales y religiosas de Teocaltiche. La investigación se enfoca a determinar el impacto que deja en las personas que viven en ese lugar, un atractivo turístico para el desarrollo de Teocaltiche; la segunda etapa llamada de Desarrollo, ya que se realiza un sondeo de la situación a través de entrevistas individuales a personas que por su trayectoria tienen acceso a información y material valioso en cuanto a historia y costumbres. Además, de diseñar y aplicar un instrumento de recopilación de la información mismo que se ha sometido a prueba para alcanzar los objetivos que se marca el proyecto y que nos con lleva a la toma de decisiones y el conocimiento de la aceptación de un museo de arte sacro. Y por último la tercera etapa de Validación y divulgación, en ésta se hacen las conclusiones y propuestas en base a la información generada

### Etapas de Exploración

Teocaltiche que significa: lugar junto al templo; también ha sido interpretado como lugar del teocalli o templo. El Municipio se localiza en el estado de Jalisco, México. La población total del Municipio en Teocaltiche es de 36976 personas, de las cuales 17055 son masculinos y 19921 femeninas (La población de Teocaltiche se divide en 14902 menores de edad y 22074 adultos, de cuales los 4216 tienen más de 60



años). Fiestas y Eventos Tradicionales en Teocaltiche. El día 2 de noviembre, “Día de Muertos”, se acostumbra visitar en masa el Panteón de los Ángeles; El Sábado de Gloria, es ya una tradición llevar el Vía Crucis viviente por las calles de la población; El día de Corpus se acostumbra realizar la procesión sacramental por las principales calles de la ciudad.

Tabla 1: Recursos y Atractivos Turísticos

Arquitectura	Artesanías	Centros Culturales	Iglesias	Parques y Reservas	Fiestas Religiosas	Fiestas Populares
Ex hospital de indios. Plaza principal. Construcciones de tipo colonial. Parroquia de Nuestra Señora de los Dolores Templo de san José Santuario de nuestro Padre Jesús	Curiosidades de madera y hueso principalmente como molinillos, ajedreces, cajas, baúles, polveras, alhajeros, jarrones, tarugos, abrecartas, plumas, dominós, trompos, baleros, yoyos entre otros mas, sombreros de palma, cestería de carrizo, textiles en telar de pedal como sarapes, jorongos, rebozos, ceñidores, fajos, tilmas, camisas, las escobetas de lechuguilla, tejidos, bordados, alfarería, curtiduría de pieles, piteado, bordados, deshilados, lapidaria como molcajetes, metates, herrería.	Casa de la Cultura. DIF municipal	Parroquia de Nuestra Señora de los Dolores. Santuario de Nuestro Padre Jesús. Iglesia de la Merced. San José	Ex hacienda Ajojuar. Hacienda Montecillo. Hacienda Los Ojitos. Hacienda de Las Juntas. Balneario, El Ojo caliente. Localizado entre los ranchos, El Tablero y Ciénaga De Mora. Balneario "Las Palmitas" por la carretera Jalostotitlán Balneario La Gloria por carretera Villa Hidalgo el sabino	Fiesta en honor de Nuestra Señora de los Dolores: Del 1 al 11 de noviembre. Fiesta del Santuario: 6 de agosto. Fiesta de Nuestra Señora del Carmen: 16 de julio. Fiesta de San Miguel: 29 de septiembre. Fiesta en El Tablero (virgen del refugio): 4 de julio. Fiesta en Belén Del Refugio (virgen de Guadalupe): 12 de diciembre. Fiesta en San José Del 10 al 19 de Marzo	Las fiestas populares de la Virgen de los Dolores, se celebran del 1º al 12 de noviembre, con charreadas, corridas de toros (dos), peregrinaciones, danzas llamadas de “La Conquista” o “de Apaches”; festividades populares, venta de artesanías, fuegos artificiales y juegos mecánicos

*En esta tabla se muestra los principales atractivos y fiestas del Municipio de Teocaltiche, en la cual se clasifica de acuerdo al tipo de atractivo.*

### Etapas de Desarrollo

Teocaltiche cuenta con grandes obras arquitectónicas que otorgan al visitante un deleitante paseo por cinco siglos llenos de historia, de igual manera sus tradiciones, costumbres y ritos; le otorgan una esencia e identidad a su fe. Sus áreas naturales resultan deleitantes para quien las conoce; por toda su exquisita variedad que le hacen un paisaje único al igual que el de sus atardeceres. Las áreas también sirven para la práctica de turismo de aventura, que es una actividad que ya se está desarrollando y día a día atrae a más personas. Y sus relajantes balnearios naturales con espacios para acampar, seducen a cualquiera que guste de dicha actividad. Se realizó una investigación tipo exploratoria debido a la inexistencia de un proyecto similar desarrollado para la ciudad de Teocaltiche por lo que en una primera etapa se revisó la literatura y demás fuentes secundarias con la finalidad de acercarnos a la instalación de un museo de arte sacro. Después se llevo a cabo la elaboración de la encuesta que nos proporcionara información relevante para que se tome la decisión de contar con un museo.

*Tamaño de la muestra:* Se tomo una muestra representativa de acuerdo de acuerdo a la formula de poblaciones finitas de más de 500,000 elementos con un grado de estimación de entre el 2 y 6% y un nivel de confianza de 95% en forma aleatoria sobre la base de una distribución geográfica que involucraba a mujeres y hombres, por lo que estas fueron un total de 360 personas.



Etapas de Validación y Divulgación

En esta etapa se pudieron validar los siguientes resultados:

1. ¿Te gustaría que en Teocaltiche existieran? (Enumera en orden de importancia).

- a)  Centros recreativos
- b)  Centros culturales
- c)  Otro (por favor especifique)

Las personas si están interesadas en que en la Ciudad de Teocaltiche existan centros recreativos y culturales para un desarrollo de la ciudad ya que se cuenta con un porcentaje de 42% y un 39 % de Centros Culturales. Al juntar los dos podemos observar que se alcanza un porcentaje significativo que nos brinda información de que si es pertinente la creación del mismo.

2. En una escala del uno al cinco, donde cinco es el valor más alto y uno el más bajo. ¿Cómo consideras que son tus conocimientos sobre la historia de Teocaltiche?

5  4  3  2  1

Podemos resaltar que el índice de conocimientos de los habitantes y visitantes de Teocaltiche, acerca de su cultura e historia es elevado del cual podemos observar el 86%.

3. ¿Conoces algún lugar en Teocaltiche que te brinde información acerca de su historia, costumbres y de su cultura?

Si  No

Se puede comprobar que los habitantes y visitantes no conocen algún lugar que les proporcione información. De acuerdo con esta pregunta observamos que un 53.9% conoce donde le pueden brindar información; por lo que se considera la falta de un lugar en Teocaltiche que este visible para que las personas puedan obtener dicha información.

4. ¿Te gusta asistir a museos?

- a) Definitivamente Si
- b) Probablemente Si
- c) Probablemente No
- d) Definitivamente No

Los encuestados contestaron afirmativamente con un 89 % de por lo que se puede considerar la factibilidad de la creación de un museo en el cual se estén representadas sus tradiciones y raíces.

5. Si se construyera un museo religioso en Teocaltiche, ¿estarías dispuesto a visitarlo?

- a) Definitivamente Si
- b) Probablemente Si
- c) Probablemente No
- d) Definitivamente

Al preguntar sobre la posibilidad de contar con un museo religioso las personas el porcentaje baja significativamente hasta un 49%, esto nos ayuda a ir determinando las características de dicho museo.

6. ¿Qué te gustaría encontrar en el museo?

A esta pregunta contestaron que reliquias, antigüedades, pinturas, esculturas, artesanías, fotografías entre otros; lo que explica claramente el arraigo por contar con un acervo cultural.



7. Si se construyera un museo religioso, ¿crees que Teocaltiche sería más atractivo para los turistas?

a) Muy probablemente b) Probablemente c) Es poco probable d) Nada probable

52.2% que las personas de la ciudad de Teocaltiche si están interesadas en que no se pierda el aspecto religioso, cultural, histórico, artístico del lugar.

8. Partiendo de la base que el precio de este servicio le pareciera aceptable. ¿Qué probabilidad hay de que lo utilizase?

a) Muy probablemente b) Probablemente c) Es poco probable d) Nada probable

9. Sexo.

Las mujeres son las que están más interesadas con un 55% por que se cuente con un museo.

Figura 10: Podemos observar que el 55% de las personas interesadas en la ciudad de Teocaltiche son mujeres.

10. Edad.

Se observa que del 57.5 de las personas interesadas en Teocaltiche son adolescentes y jóvenes de 11 a 20 años.

## CONCLUSIONES

Analizar la creación de un museo en Teocaltiche a través de la perspectiva del City Marketing nos obliga a considerar las diferentes infraestructuras con las que cuenta la ciudad, sus atractivos, su imagen percibida y su gente. Con respecto a los atractivos que puede ofrecer la ciudad, además de sus productos turísticos tan bien conocidos y festividades propias de una región con gran acervo cultural, Teocaltiche tiene un gran arraigo de su ciudad su entorno y el que las personas que son de Teocaltiche quieran invertir en su desarrollo. El conocimiento histórico que tienen los residentes sobre la ciudad de Teocaltiche es muy favorable respecto a su patrimonio histórico y demás aspectos culturales, al punto de considerarlos como un gran elemento para el desarrollo del mismo y la participación por parte de sus habitantes en comparación con otras ciudades.

Podemos observar que las personas de Teocaltiche están interesados en que se construyan centros recreativos como museos para tener un desarrollo cultural, que sea adecuado para aprovechar el potencial turístico de las ciudades incrementando la economía de la ciudad. Llevar a cabo una estrategia de citymarketing para reforzar el impulso al turismo es una alternativa viable que producirá un margen neto de beneficios. Un proceso de marketing y la creación de una marca de ciudad pueden generar ventaja competitiva que le permitan aumentar su desarrollo y mejorar su posición. Construir centros recreativos turísticos para Teocaltiche significa institucionalizar el lugar como un destino turístico y posicionarlo como tal en la opinión pública convirtiendo en un signo digno de visitarse.

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## BIOGRAFÍA

Haydeé Aguilar Romero es M. en Administración de la Universidad Autónoma de Aguascalientes, profesor investigador adscrito al departamento de Mercadotecnia, Correo electrónico [haguilar@correo.uaa.mx](mailto:haguilar@correo.uaa.mx)

Araceli Gutiérrez Guzmán es M. en Dirección y Gestión Turística de la Universidad Autónoma de Aguascalientes, profesor investigador adscrito al departamento de Turismo, Correo electrónico [agutierg@yahoo.com.mx](mailto:agutierg@yahoo.com.mx)

Martha González Adame: (SNI I) obtuvo su Doctorado en Ciencias de la Gestión (Área Finanzas) Université III Aix-Marseille (IAE) Francia, profesor investigador de la Universidad Autónoma de Aguascalientes, Miembro del Cuerpo Arbitral Congreso Internacional de Contaduría, Administración e Informática FCA, ANFECA, UNAM. Miembro del Comité de Arbitraje de Revistas indizadas Revista del Centro de Investigación: U La Salle, Revista Conciencia Tecnológica: ITA. Evaluador de Proyectos Doctorales en DIA, ESCA del IPN. Ha participado como fundadora de la ACADEMIA de Ciencias Administrativas; en la RED de Pymes: Estrategias competitivas ante la Crisis, Permanencia y Cambio (Cuerpos Académicos UAM, UAA, UAPSLP, UAEH). Cultiva la línea de Investigación Gestión de Pymes, Correo electrónico [mgozale@correo.uaa.mx](mailto:mgozale@correo.uaa.mx)

Alberto Pontón Castro: M. en Administración de la Universidad Autónoma de Aguascalientes de Aguascalientes, profesor investigador adscrito al departamento de Recursos Humanos, correo [aponton@correo.uaa.mx](mailto:aponton@correo.uaa.mx)



# **EL "TIMAX": UNA PROPUESTA METODOLÓGICA PARA EL ANÁLISIS DE LOS ESTUDIOS DE EGRESADOS Y EMPLEADORES EN LA EVALUACIÓN CURRICULAR. CASO LICENCIATURA EN CONTADURÍA PÚBLICA**

Alfredo Castañeda Palomera, Universidad de Guadalajara

Alfredo Tomás Ortega Ojeda, Universidad de Guadalajara

Cristina Zepeda Ibarra, Universidad de Guadalajara

## **RESUMEN**

*En el Centro Universitario de la Costa Sur (CUCSUR) de la Universidad de Guadalajara, México, como parte del plan de mejora derivado del proceso de acreditación internacional realizado por la agencia europea AQU Catalunya al CUCSUR se están realizando estudios de seguimiento de egresados y opinión de los empleadores en diversas carreras de pregrado. Tienen su origen en integrar y enlazar la formación académica del propio egresado con la realidad laboral donde se desempeña, constituyendo una herramienta para la mejora de la calidad del modelo educativo y procesos de innovación curricular. El trabajo presenta los resultados y una propuesta metodológica del Estudio de Seguimiento de Egresados realizado entre febrero y junio del 2010, el cual incluyó las competencias genéricas (PROFLEX, 2010) demandadas a los egresados por el mercado laboral, complementándose con el Estudio de Opinión de sus Empleadores, realizado entre septiembre y octubre del mismo año, que evaluó las mismas competencias. En esta investigación se propone una metodología emergente, "TIMAX", para utilizar las competencias genéricas en los egresados de la carrera de Contaduría Pública, contrastando la percepción de egresados y de los empleadores. Se discuten los resultados y sus implicaciones para el diseño curricular.*

**PALABRAS CLAVE:** Egresados, Empleadores, Competencias, Evaluación Curricular y Método Timax

## **THE "TIMAX": A METHODOLOGICAL PROPOSAL FOR THE ANALYSIS OF STUDIES OF GRADUATES AND EMPLOYERS IN CURRICULUM EVALUATION. BACHELOR'S DEGREE IN PUBLIC ACCOUNTING CASE**

### **ABSTRACT**

*The Center University of the Costa Sur (CUCSUR) of the University of Guadalajara, Mexico, as part of the plan of improvement derived from the process of international accreditation by the European Agency AQU Catalunya to the CUCSUR is being carried out studies Alumni tracking and opinion of employers in different undergraduate careers. They have their origin in integrate and link the academic formation of the own graduate with the reality of work where he works, constituting a tool for the improvement of the quality of the educational model and curriculum innovation processes. The work presents the results and a methodological proposal of the follow-up study of graduates conducted between February and June 2010, which included the generic competences (PROFLEX, 2010) required graduates for the labour market, complemented with the study of Opinion of their employers, carried out between September and October of the same year, which evaluated the same powers. This research proposes a pop-up methodology, "TIMAX", to use generic competencies in the graduates of public accounting career,*



*contrasting the perception of graduates and employers. The results and their implications for curriculum design are discussed.*

**JEL:** I210, I240

**KEYWORDS:** Graduates, employers, competences, curriculum evaluation, and method TIMAX.

## INTRODUCCIÓN

Los estudios de seguimiento de egresados y empleadores son una fuente primaria y secundaria de información que contribuye al entendimiento de las contribuciones de la universidad en el mejoramiento social, económico y cultural de la realidad. Es inevitable que se tenga información cuantitativa, objetiva y útil cuando se dé el proceso de la inserción de los egresados en el mercado laboral, para lograr la mejora de los procesos y así por realizar una adecuada evaluación sobre la evolución de las carreras profesionales de los egresados. En el 2009 inició en el Centro Universitario de la Costa Sur (CUCSUR) la investigación educativa ligada al seguimiento de egresados y los estudios de los empleadores para atender recomendaciones de la agencia de evaluación de la calidad académica europea (Agencia per a la Qualitat del Sistema Universitari de Catalunya), AQU Catalunya. Esta investigación está enfocada en valorar la percepción de los egresados y los empleadores, en términos de las competencias genéricas, las necesidades del mercado laboral, el perfil de los egresados y su desempeño. En este trabajo se propone una metodología emergente para utilizar los resultados de los estudios de egresados y empleadores, y su impacto en el diseño curricular.

## REVISIÓN LITERARIA

Según García (2012) el seguimiento de egresados es una serie de estudios que constituyen una herramienta básica que permite conocer el desempeño y desarrollo profesional de los egresados, siendo este estudio el que le permita a los centros de educación mejorar y actualizar de manera permanente los planes y programas de estudio, además de que en él se definen las políticas de desarrollo institucional en los niveles estatal, regional e incluso nacional. La importancia del seguimiento de egresados tiene su origen en integrar y enlazar la formación académica del propio egresado con la realidad laboral donde se desempeña y, por lo tanto conocer la vinculación que existe entre programas y trabajo. De igual manera, el estudio de empleadores es una herramienta imprescindible para comprender los procesos de adaptación de los egresados en la vida profesional, pues su opinión proporcionará información para la actualización permanente de los programas de estudios.

Es importante abundar un poco en la historia sobre los estudios de seguimiento de egresados, que surgieron con el objetivo de analizar la relación entre el gasto en educación y el crecimiento económico así como los vínculos entre la inversión en educación y los beneficios que obtienen los individuos (Ginés, J & Carot, J., 2012). No obstante muchas universidades realizaron estudios parciales de egresados, dos proyectos financiados por la Comisión Europea realizaron un estudio a nivel general en Europa: CHEERS (1998, financiado por el IV Programa Marco de la UE) y REFLEX (2004, VI Programa Marco de la UE), ambos proyectos de reconocida notoriedad internacional (PROFLEX, 2010). Resultado de esta valiosa experiencia, se realizó el proyecto ALFA con el nombre de PROFLEX (2010), que efectuó un estudio de egresados en universidades latinoamericanas basado en la misma encuesta.

El método TIMAX es una herramienta de análisis de dichos estudios de seguimiento de egresados y empleadores; cuya fundamentación se encuentra en la visión global, lo holístico, la teoría de sistemas, el sistema de evaluación mexicano de los programas educativos (CIEES y COPAES), el PROFLEX, las opiniones cruzadas, la estadística descriptiva, entre otras. Se reconoce que la solución para entender lo complejo no está en la simple propuesta de un método como el TIMAX, sin embargo, ésta propuesta es



una alternativa que puede contribuir para entender la dimensión compleja que se presenta en la interacción entre egresado, mundo laboral, empleadores, universidad y sociedad. (Zabala Vidiella, 2006). Dicha herramienta toma su nombre del tiempo máximo en años que deben ser atendidas las sugerencias para mejorar el diseño curricular. Se inspira en la importancia que se le está dando en los últimos años a la evaluación como factor estratégico para la toma de decisiones educativas. *“En México, el Programa Sectorial de Educación 2007-2012 menciona que la evaluación será un instrumento fundamental en el análisis de la calidad, la relevancia y la pertinencia del diseño y la operación de políticas públicas”* (COPAES, 2012). *“El seguimiento de egresados constituye una herramienta imprescindible para comprender los procesos de adaptación de los egresados a la vida profesional”* (PROFLEX, 2010).

También el TIMAX tiene su base en la estadística descriptiva, dentro de la que se encuentran las medidas de tendencia central, las cuales tratan de resumir un conjunto de datos de tal forma que se pueda obtener un panorama general (Weimer, 2004). Sirviendo de punto de referencia para interpretar los valores del sondeo de opiniones de egresados (EG) y empleadores (EM). De las medidas de tendencia central en este modelo se trabaja con la media: valor que se encuentra sumando los valores individuales y dividiendo después la suma obtenida entre el número de valores involucrados (Weimer, 2004). Logrando el promedio aritmético en las categorías sugeridas en este modelo, de los valores ponderados que se obtuvieron de cada opinión de los EG y EM con respecto a cada una de las competencias determinadas. El modelo TIMAX sugiere de forma inmediata la prioridad de atención considerando la opinión ponderada de los EG y EM de cada una de las diecinueve competencias genéricas establecidas por el PROFLEX y que a su vez, en este modelo, se integran en seis categorías para su estudio.

Tabla 1: Categorías en las Que Se Agrupan las Capacidades Genéricas de los Egresados

No.	Categoría	No.	Capacidades genéricas
1	Conocimiento, pensamiento analítico, razonamiento y herramientas.	1	Capacidad de razonamiento lógico matemático (RLM)
		2	Capacidad de pensamiento analítico (PA)
		3	Capacidad para dominar conocimientos de su área o de otras áreas. (DCAODA)
		4	Capacidad para adquirir con rapidez nuevos conocimientos.
		5	Capacidad para utilizar herramientas informáticas.
2	Innovación	6	Capacidad para detectar nuevas oportunidades.
		7	Capacidad para encontrar nuevas ideas y soluciones.
3	Comunicación	8	Capacidad para comunicarse en un segundo idioma.
		9	Capacidad para redactar documentos.
		10	Capacidad para hacerse entender.
		11	Capacidad para presentar en público productos, ideas o informes.
4	Coordinación	12	Capacidad para trabajar bajo presión.
		13	Capacidad para coordinar actividades.
		14	Capacidad para usar el tiempo en forma efectiva.
5	Negociador	15	Capacidad para negociar de forma eficaz.
		16	Capacidad para trabajar en equipo.
		17	Predisposición para cuestionar ideas propias o ajenas.
6	Liderazgo	18	Capacidad para movilizar las capacidades de otros.
		19	Capacidad para hacer valer su autoridad.

En esta tabla se describen las categorías que se utilizaron para su estudio, así como las capacidades que integran a cada una. Fuente: Ortega, Castañeda, Díaz, Preciado, González, Zepeda, De la Torre, Aréchiga (2012).

## METODOLOGÍA

Para efectos de la investigación conclusiva y la realización del estudio se tomó como sub-universo a los egresados y empleadores del programa educativo de Licenciado en Contaduría Pública del Centro Universitario de la Costa Sur (CUCSUR). El estudio a nivel del centro cubrió a 8 carreras con un total de 140 egresados y 119 empleadores de la región. Se tomó como referente la base de datos de la



Coordinación de la Carrera (CUCSUR, 2010). La técnica de muestreo utilizada fue no probabilística, por las características presentadas por la muestra y su tipo por conveniencia (Gutiérrez, 2005). La cuota fue de 17 egresados y 15 empleadores, validando la información con el programa SPSS Versión 15.0.

Para el diseño del cuestionario, se tomó como referencia el establecido por el proyecto PROFLEX (2010), que utiliza más de 150 preguntas, constituido por nueve secciones que cubren aspectos relacionados con; la formación recibida, transición al mundo laboral, competencias y satisfacción, entre otros. En cuanto al requisito de confiabilidad del instrumento, se aplicó como prueba el Alpha de Cronbach, resultando esta con un valor de 0.740, la cual confirmó el grado de pertinencia de los ítems incluidos. Como escala de medición se empleó la tipo Likert. (McMillan, J. H. & Schumacher, S., 2005:240). Respecto al análisis de los resultados, se enfocó principalmente en los dos niveles más altos de capacidad de la competencia correspondiente; “Mucho” y “En Gran medida”, en el que juntos se les denominará como “Alto nivel”. Por la cantidad de datos en el análisis se hace uso de la estadística descriptiva y de metodologías como la categorización de las competencias que se presentan como un resultado de este trabajo de investigación, la ponderación de las opiniones de los EG y de los EM. En esta ponderación se utilizaron los métodos y experiencias de Gómez Guzmán, Mendoza Zamora y Castañeda Palomera (2010:103-105) con algunas adecuaciones. Así es como se definió que el valor de la ponderación de los EG es del 30% ( $EGp=0.30$ ) y el valor de la ponderación de los EM es de 70% ( $EMP=0.70$ %).

En la Tabla 2 se resume la propuesta metodológica del TIMAX para presentar sugerencias de acuerdo a los resultados que se obtengan en el análisis de la opinión de los EG y EM, su ponderación  $EGp$  y  $EMP$ , el Promedio Ponderado (PP) del porcentaje de opinión y el tiempo en años máximo para realizar la revisión, modificación y transformación curricular (TIMAX). La sugerencia del qué y cuándo hacer dependerá del promedio ponderado que obtenga la competencia correspondiente.

Tabla 2: Escenario de Opinión de los EG Y EM, Ponderación  $EGp$  y  $EMP$  y Su Cualificación de Su Situación Actual

No.	Promedio Ponderado del % de opinión de EG y EM	Cualificación de la Competencia	Observación	Sugerencia	TIMAX
1	90-100	Excelente	Continuar así con la afinación de detalles	Afinar detalles y estar pendiente de los cambios disciplinares y del entorno.	3 años
2	80-89	Muy bien	Atención menor	Realizar cambios superficiales y moderados: revisar y precisar las competencias de acuerdo a EG y EM.	2 años
3	70-79	Bien	Atención moderada	Realizar cambios moderados a profundos: Enfatizar en los elementos y pertinencia de las competencias de acuerdo a EG y EM.	1 año
4	60-69	Regular	Atención mayor	Realizar cambios fuertes: Extensión y profundidad en las competencias.	0.75 años
5	50-59	Deficiente	Atención urgente	Realizar cambios muy fuertes: Reestructuración de la currícula y las competencias.	0.75 años
6	<50	Muy deficiente	No aceptar nuevos ingresos	Iniciar una transformación curricular considerando el antecedente “non grato”.	0.5 años

*En esta tabla se resume la propuesta metodológica del TIMAX para presentar sugerencias del tiempo en años máximo para realizar la revisión, modificación y transformación curricular, de acuerdo a los resultados que se obtengan. Fuente: Ortega et al (2012).*

## RESULTADOS

El análisis que se propone mediante el sondeo de opinión es de acuerdo a las seis categorías en las que se agrupan las capacidades de los egresados de acuerdo al nivel requerido en el trabajo y nivel del perfil del egresado. 1. Conocimiento, pensamiento analítico, razonamiento y herramientas. Los resultados de la Tabla 3 indican que los egresados de la carrera tienen una preparación en las competencias de esta



categoría de buena a muy buena. Se observa que la competencia que más contribuye a este resultado es la capacidad para utilizar herramientas informáticas con un 82% y la que menos sufraga es la capacidad de pensamiento analítico con un 70%.

Tabla 3: Opinión de los EG y EM Sobre Nivel Alto de las Competencias Requeridas en el Trabajo y Su Promedio Ponderado (PP CRT), de las Competencias del Perfil del Egresado y Su Promedio Ponderado (PP PEG) y el Promedio Ponderado Total (PP TOTAL) en la Categoría de Conocimiento, Pensamiento Analítico, Razonamiento y Herramientas

Competencia	Nivel requerido en el trabajo			Nivel que tiene el perfil del egresado			
	Porcentaje que opina que el nivel requerido en el trabajo es alto			Porcentaje que opina que el nivel del perfil del egresado es alto			
	EG	EM	PP CRT	EG	EM	PP PEG	PP TOTAL
Capacidad de razonamiento lógico matemático.	88	80	82	88	67	73	78
Capacidad de pensamiento analítico	88	87	87	82	40	53	70
Capacidad para dominar conocimientos de su área o de otras áreas.	88	93	92	71	53	59	75
Capacidad para adquirir con rapidez nuevos conocimientos.	71	93	87	82	60	67	77
Capacidad para utilizar herramientas informáticas.	94	93	94	65	73	71	82
Promedio	86	89	88	78	59	64	76

En la tabla se muestran los resultados de las competencias de la categoría de conocimiento analítico, razonamiento y herramientas. Fuente: Elaboración propia.

En esta categoría se observa como las competencias de razonamiento lógico, pensamiento analítico, dominio de su área o de otras áreas, adquisición de conocimientos requieren de mayor atención en un periodo no mayor a un año, y en cuanto a la capacidad para utilizar las herramientas informáticas se sugieren realizar cambios superficiales y moderados, en un plazo no mayor a dos años. Lo que el TIMAX sugiere al obtener un promedio total del 76% que se realicen cambios moderados y profundos, revisando y precisando las competencias de acuerdo a los EG y EM en un periodo no mayor a un año.

2. Innovación. En la Tabla 4 se presentan los resultados de dichas competencias, resaltándose la capacidad para encontrar nuevas ideas y soluciones.

Tabla 4: Opinión de los EG y EM Sobre Nivel Alto de las Competencias Requeridas en el Trabajo y Su Promedio Ponderado (PP CRT), de las Competencias del Perfil del Egresado y Su Promedio Ponderado (PP PEG) y el Promedio Ponderado Total (PP TOTAL) en la Categoría De Innovación.

Competencia	Nivel requerido en el trabajo			Nivel que tiene el perfil del egresado			
	Porcentaje que opina que el nivel requerido en el trabajo es alto			Porcentaje que opina que el nivel del perfil del egresado es alto			
	EG	EM	PP CRT	EG	EM	PP PEG	PP TOTAL
Capacidad para detectar nuevas oportunidades.	71	80	77	59	47	50	64
Capacidad para encontrar nuevas ideas y soluciones.	88	93	92	82	47	57	75
Promedio	79	87	84	71	47	54	69

En esta tabla se muestran los resultados de las opiniones de los EG y EM respecto a las competencias de la categoría de innovación, resaltándose la capacidad para encontrar nuevas ideas y soluciones. Fuente: Elaboración propia.



Esta categoría está constituida por dos competencias exigidas a los futuros profesionistas. La sugerencia que ofrece el TIMAX ante los resultados del promedio total del 69% obtenido, es que se deben realizar cambios fuertes, prestando atención mayor, en un periodo no mayor a 9 meses.

3. Comunicación. En la siguiente tabla se observan opiniones muy variadas, teniendo la más baja calificación la capacidad para comunicarse en un segundo idioma, y la más alta en la capacidad para hacerse entender.

Tabla 5: Opinión de los EG y EM sobre nivel alto de las competencias requeridas en el trabajo y su promedio ponderado (PP CRT), de las competencias del perfil del egresado y su promedio ponderado (PP PEG) y el Promedio Ponderado total (PP TOTAL) en la categoría de comunicación

Competencia	Nivel requerido en el trabajo			Nivel que tiene el perfil del egresado			
	Porcentaje que opina que el nivel requerido en el trabajo es alto			Porcentaje que opina que el nivel del perfil del egresado es alto			
	EG	EM	PP CRT	EG	EM	PP PEG	PP TOTAL
Capacidad para comunicarse en un segundo idioma.	29	13	18	6	7	6	12
Capacidad para redactar documentos.	65	100	89	59	40	46	68
Capacidad para hacerse entender.	88	93	92	65	53	57	74
Capacidad para presentar en público productos, ideas o informes.	71	87	82	53	40	44	63
Promedio	63	73	70	46	35	38	54

Esta tabla muestra los resultados de competencias de la categoría de comunicación. Fuente: Elaboración propia.

Esta categoría está compuesta por cuatro competencias, en las que nos encontramos con una fuerte alerta en cuanto a la capacidad para comunicarse en un segundo idioma al obtener un promedio ponderado total del 12%, por lo que el TIMAX cualifica esta competencia como muy deficiente y sugiere iniciar una transformación curricular en un tiempo no mayor a seis meses. Respecto a la capacidad para redactar documentos, también se sugiere realizar cambios muy fuertes en un tiempo no mayor a nueve meses. El promedio de esta categoría es del 54% lo que indica que la reacción de respuesta a la mejora de las competencias de esta categoría debe ser en corto tiempo. 4. Coordinación. La Tabla 6 señala que dentro de la categoría coordinación, sobresale la capacidad para coordinar actividades.

Tabla 6: Opinión de los EG y EM Sobre Nivel Alto de las Competencias Requeridas en el Trabajo y Su Promedio Ponderado (PP CRT), de las Competencias del Perfil del Egresado y Su Promedio Ponderado (PP PEG) y el Promedio Ponderado Total (PP TOTAL) en la Categoría de Coordinación

Competencia	Nivel requerido en el trabajo			Nivel que tiene el perfil del egresado			
	Porcentaje que opina que el nivel requerido en el trabajo es alto			Porcentaje que opina que el nivel del perfil del egresado es alto			
	EG	EM	PP CRT	EG	EM	PP PEG	PP TOTAL
Capacidad para trabajar bajo presión	76	93	88	71	53	59	73
Capacidad para coordinar actividades.	76	93	88	82	80	81	84
Capacidad para usar el tiempo en forma efectiva.	82	100	95	76	33	46	70
Promedio	78	96	90	76	56	62	76

En esta tabla sobresale la capacidad para coordinar actividades dentro de la categoría de coordinación de los resultados de EG y EM. Fuente: Elaboración propia.



En promedio, en esta categoría el TIMAX sugiere cambios moderados y profundos, enfatizando en los elementos y pertinencia de las competencias de acuerdo a EG y EM, en un tiempo no mayor a un año.

5. Negociador. En la siguiente tabla se muestra como la capacidad para trabajar en equipo es la más alta, mientras que la más baja es la capacidad para negociar de forma eficaz.

Tabla 7: Opinión de los EG y EM Sobre Nivel Alto de las Competencias Requeridas en el Trabajo y Su Promedio Ponderado (PP CRT), de las Competencias del Perfil del Egresado y Su Promedio Ponderado (PP PEG) y el Promedio Ponderado Total (PP TOTAL) en la Categoría de Negociador.

Competencia	Nivel requerido en el trabajo			Nivel que tiene el perfil del egresado			
	Porcentaje que opina que el nivel requerido en el trabajo es alto			Porcentaje que opina que el nivel del perfil del egresado es alto			
	EG	EM	PP CRT	EG	EM	PP PEG	PP TOTAL
Capacidad para negociar de forma eficaz.	76	87	84	53	20	30	57
Capacidad para trabajar en equipo.	82	93	90	82	67	71	81
Predisposición para cuestionar ideas propias o ajenas.	76	80	79	82	27	43	61
Promedio	78	87	84	73	38	48	66

En la tabla se muestran los resultados de EG y EM respecto a las competencias de la categoría negociador, sobresaliendo como alta la capacidad para trabajar en equipo. Fuente: Elaboración propia.

La competencia que más contribuye al promedio total obtenido en esta categoría es la capacidad para trabajar en equipo con un 81% de promedio ponderado total, y la que menos sufraga obteniendo un promedio ponderado total del 57%, es la capacidad para negociar de forma eficaz. Al obtener un promedio total del 66% en esta categoría el TIMAX sugiere que los cambios que se realicen sean en un tiempo no mayor 9 meses. 6. Liderazgo. En la Tabla 8 se observa que la competencia para hacer valer su autoridad es la más alta.

Tabla 8: Opinión de los Egresados (EG) y Empleadores (EM) Sobre Nivel Alto (Mucho o en Gran Medida) de las Competencias Requeridas en el Trabajo y Su Promedio Ponderado (PP CRT), de las Competencias del Perfil del Egresado y Su Promedio Ponderado (PP PEG) y el Promedio Ponderado Total (PP TOTAL) En La Categoría de Liderazgo

Competencia	Nivel requerido en el trabajo			Nivel que tiene el perfil del egresado			
	Porcentaje que opina que el nivel requerido en el trabajo es alto			Porcentaje que opina que el nivel del perfil del egresado es alto			
	EG	EM	PP CRT	EG	EM	PP PEG	PP TOTAL
Capacidad para movilizar las capacidades de otros.	76	87	84	65	40	47	66
Capacidad para hacer valer su autoridad.	82	87	85	76	53	60	73
Promedio	79	87	84	71	47	54	69

En esta tabla se muestran las competencias de la categoría de liderazgo. Fuente: Elaboración propia.

Esta categoría la integran dos competencias de las cuales la capacidad para movilizar las capacidades de otros obtuvo un promedio ponderado total del 69% y de acuerdo al TIMAX se debe tener una atención mayor y realizar cambios fuertes en la extensión y profundidad de esta competencia en un periodo de tiempo no mayor a nueve meses.



## CONCLUSIONES

El presente trabajo con la aplicación del método TIMAX proporcionó información sobre la identificación de competencias genéricas de los EG, tanto las demandadas por su campo laboral como las que adquirieron en su formación universitaria. Se concluye que la visión que tienen los egresados y los empleadores en general es diferente en cuanto a las capacidades. Generalmente las respuestas de los egresados con respecto al nivel de la competencia que requiere la empresa, estuvieron por debajo de las de los empleadores. Pudiera ser la diferencia en las expectativas que tiene el empleador sobre su empresa y la realidad que percibe el egresado una vez que se encuentra laborando.

Respecto al nivel de competencias del perfil del egresado también se marcan claras diferencias, en las que el empleador aprecia que el nivel de las competencias del perfil del egresado es más bajo que el nivel que establece en su autoevaluación el egresado. Siguiendo con las expectativas altas de los empleadores, ellos están demandando estándares elevados en sus puestos de trabajo, y de la misma manera exige que el perfil del egresado sea compatible a estos; por lo que, el contratante valora rigurosamente al egresado y decide asignarle un nivel generalmente más bajo en su perfil profesional que el que se autoasigna el egresado.

De acuerdo a los resultados obtenidos en el programa de Licenciatura en Contaduría Pública, las tres capacidades que obtuvieron la más alta calificación son las siguientes: Capacidad para coordinar actividades, capacidad de utilizar herramientas informáticas y capacidad para trabajar en equipo. Con el avance tecnológico en herramienta informática, telecomunicaciones y redes sociales en general los estudiantes de este centro universitario están incursionando en esta forma de comunicación, aunado con la infraestructura que se ofrece. Por otra parte, en las competencias en las que el egresado obtuvo una ponderación baja, menor que 61%, son: Capacidad para comunicarse en un segundo idioma (siendo esta la competencia con menor calificación, 12%), la capacidad para negociar de forma eficaz, y la predisposición para cuestionar ideas propias o ajenas. El bajísimo porcentaje ponderado de la capacidad para comunicarse en un segundo idioma se explica en razón de que las empresas de la región no la requieren porque la mayoría de estas no están vinculadas con otras empresas o mercados internacionales; en esta competencia el empleador y el egresado coinciden que es una competencia que no se tiene en el egresado pero tampoco es demanda por la mayoría de las empresas de este mundo laboral regional.

Aún así, el TIMAX señala una atención inmediata a la misma, por lo que se requiere de iniciar una transformación curricular de fondo, implementando acciones radicales que pudieran darles a los alumnos la capacidad necesaria para el campo laboral.

Es importante insistir en atender favorablemente y de manera urgente estas capacidades que son trascendentales en la educación de los estudiantes universitarios, que serán los futuros profesionistas que se enfrentarán a los grandes retos de un mundo globalizado. Respecto a las categorías, es preciso mencionar que las dos que tuvieron el mayor porcentaje ponderado (76%) fueron: Conocimiento, pensamiento analítico, razonamiento y herramientas, y la de Coordinación. Mismas que fortalecen a las competencias de la formación básica y la profesionalizante. Mientras que la categoría con el menor porcentaje fue de la Comunicación con 54%. Es preocupante que ésta categoría sea la de más bajo valor, pues la comunicación es una actividad diaria de todas las personas, y así como es importante en las relaciones humanas, lo es en las organizaciones, sobre todo pensando que se desenvuelven en un ambiente de trabajo de interacción con compañeros, superiores y clientes.

De igual manera, existe un flujo permanente de información y coordinación vertical y horizontal, lo que hace imprescindible la existencia de una buena comunicación en las organizaciones. Finalmente, en cuanto al método propuesto, presenta ventajas para que las academias o cuerpos académicos que participan en la elaboración y revisión de propuestas curriculares, con mayor facilidad y con sugerencias propositivas, identifiquen las competencias en las que no se tiene por qué estar preocupados o aquellas en las que debe dirigirse una mirada de atención para ser resuelta en el tiempo determinado para ello. Lo



anterior con objetivo de articular la formación profesional con el mundo de trabajo, permitiendo la incorporación fluida de los egresados al mercado laboral.

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## BIOGRAFÍA

Mtro. Alfredo Castañeda Palomera es Maestro en Ciencias, egresado de la Universidad de Chapingo. Es Profesor de Carrera en el Centro Universitario de la Costa Sur, Universidad de Guadalajara. Actualmente ocupa el cargo de Secretario Académico en el CUCSUR.



Mtro. Alfredo Tomás Ortega Ojeda es Maestro en Ciencias por la Universidad de Monterrey. Profesor de Carrera en el Centro Universitario de la Costa Sur, Universidad de Guadalajara a nivel pregrado y posgrado. Actualmente es Rector Sustituto del CUCSUR.

Mtra. Cristina Zepeda Ibarra es Maestra en Desarrollo Organizacional y Humano por la Universidad del Valle de Atemajac. Es Profesor de Asignatura en el Centro Universitario de la Costa Sur, Universidad de Guadalajara. Actualmente ocupa la función de Encargado de Estudios de Egresados y Empleadores.



# LA RENTABILIDAD DEL SECTOR INDUSTRIAL DE LA CONSTRUCCIÓN EN HERMOSILLO, SONORA, A PARTIR DEL ANÁLISIS HOLÍSTICO DE LAS CINCO FUERZAS COMPETITIVAS DE PORTER

Luis Enrique Ibarra Morales, Universidad Estatal de Sonora  
Emma Vanessa Casas Medina, Universidad Estatal de Sonora  
Karla María Barraza Martínez, Universidad Estatal de Sonora

## RESUMEN

*Entender mejor la dinámica que influye en una industria o sector industrial, ha sido una de las variables que la gestión administrativa de hoy en día, debe de resolver y para ello, existe el modelo holístico de las cinco fuerzas competitivas de Porter, herramienta de gestión que permite realizar un análisis externo de las empresas que compiten y se establecen en un sector determinado. Para este caso, se analizó la rentabilidad del sector industrial de la construcción, en la ciudad de Hermosillo, Sonora, partiendo de dos hipótesis y de los factores básicos que determinan la propia rentabilidad y lo atractivo de un sector en particular, como los precios, estructura de costos y los requerimientos de inversión. Para la obtención de la información, se utilizó un cuestionario como herramienta cualitativa y de análisis, estructurado con preguntas dicotómicas y respuestas basadas en la escala de Likert; el cual se aplicó en este año 2013, al total de empresas que integran el sector de estudio en la ciudad de Hermosillo, Sonora.*

**PALABRAS CLAVES:** Sector Industrial, Industria, Fuerza Competitiva, Rentabilidad.

## PROFITABILITY IN THE CONSTRUCTION INDUSTRY SECTOR IN HERMOSILLO, SONORA, FROM A HOLYSTIC ANALYSIS OF PORTER'S FIVE FORCES

### ABSTRACT

*Understanding the dynamic that influence an industry or industry sector, it is one of the variables that administration management has to resolve. For that, Porter's five forces holistic analysis becomes an external tool for companies that compete and are established in a specific sector. For this exercise we analyzed Hermosillo, Sonora's construction industry sector profitability from two Hypothesis, and the main factors that determine the profitability and the attractiveness of a particular sector, such as prices, cost, and investment requirements. For acquiring the information a survey was used as a qualitative and analysis tool, structured with dichotomy questions and answers based on Likert's scale, and was applied in 2013 to the entire companies that conformed this study sector in Hermosillo, Sonora.*

**JEL:** M16, L11, L16, L74

**KEY WORDS:** Industrial Sector, Industry, Competitive Force, Profitability

## INTRODUCCIÓN

Mediante el desarrollo de este trabajo de investigación, se pudo constatar que el modelo holístico de las cinco fuerzas competitivas de Porter, es efectivamente, una herramienta de gestión que permite realizar un



análisis externo de la empresa, a través de los factores básicos que determinan la rentabilidad y lo atractivo de un sector o industria, como son los precios, costos y los requisitos de inversión. Partiendo del modelo holístico de Porter, para entender mejor la dinámica que influye en el sector objeto de estudio, se procedió con la aplicación de un cuestionario estructurado en cinco secciones, una para cada fuerza competitiva de estudio: Poder de negociación de los proveedores; poder de negociación de los clientes o compradores; productos sustitutos; amenaza de posibles competidores y la rivalidad interna entre los competidores establecidos en el sector.

De acuerdo a la investigación, se trabajó con cinco variables, las cuales forman parte fundamental del modelo holístico de Porter y que fueron descritas en el párrafo anterior. Asimismo, se plantearon dos preguntas de investigación que en la sección de metodología se describen. Para la validación del instrumento de medición, se procedió con el análisis de consistencia interna mediante Alfa de Cronbach. Dentro de la Teoría Clásica de los Tests (TCT) el método de consistencia interna es el camino más habitual para estimar la fiabilidad de pruebas, escalas o test, cuando se utilizan conjuntos de ítems o reactivos que se espera midan el mismo atributo o campo de contenido. La principal ventaja de este método es que requiere solo una administración de la prueba; además, los principales coeficientes de estimación basados en este enfoque son sencillos de computar y están disponibles como opción de análisis en diferentes programas estadísticos.

Se trata de un índice de consistencia interna que toma valores entre 0 y 1 y que sirve para comprobar si el instrumento que se está evaluando recopila información defectuosa y por tanto, llevaría a conclusiones equivocadas o si se trata de un instrumento fiable que hace mediciones estables y consistentes. Dentro de esta categoría de coeficientes, Alfa de Cronbach es, sin duda, el más ampliamente utilizado por los investigadores y se expresa mediante la siguiente formula como:

$$\alpha = \left( \frac{K}{K-1} \right) * \left[ 1 - \left( \frac{\sum_i S_i^2}{S_{sum}^2} \right) \right]$$

Donde k es el número de ítems de la prueba,  $S_i^2$  es la varianza de los ítems (desde 1...i) y  $S_{sum}^2$  es la varianza de la prueba total. El coeficiente mide la fiabilidad del test en función de dos términos: el número de ítems (o longitud de la prueba) y la proporción de 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. Alfa 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; en ese sentido, para el presente trabajo de investigación, el resultado de Alfa de Cronbach, fue igual a 0.8931, lo que significa que el cuestionario aplicado es aceptable y por ende, confiable, lo que indica que el instrumento de medición utilizado tiene un alto grado de confiabilidad, validando su uso para la recopilación de datos.

## REVISIÓN DE LA LITERATURA

Partiendo de la caracterización de la industria de la construcción, esta actividad no solo cubre la edificación de nuevas construcciones o los trabajos de ingeniería civil, sino también el ensamble e instalación de elementos prefabricados, incluyendo a los departamentos de manufactura comprometidos en esa actividad. Además, cubre otras actividades como la remodelación, reparación o demolición de construcciones en general. De acuerdo con Miguel Ángel Gómez Fonseca (2004), la estructura de la industria está caracterizada por tres rasgos: Barreras a la entrada sumamente permeables, capacidad instalada de carácter flexible y desconcentración relativa. Desglosando cada uno de los rasgos, se tiene:



*Barreras de Entrada:* El aspecto más sobresaliente de esta estructura industrial son las bajas o inexistentes barreras de ingreso o de entrada, o sea la facilidad con lo que nuevos empresarios o empresas pueden entrar o suspender sus actividades.

*La Capacidad Instalada de Carácter Flexible:* El hecho de que en esta actividad el objeto y el producto sean inmóviles y el equipo sea móvil, obliga a problematizar el término de capacidad instalada. En la industria de la construcción no hay capacidad instalada propiamente dicha.

*Una Estructura Industrial Desconcentrada:* La dispersión entre la oferta y la demanda y la incapacidad de centralizar geográficamente la actividad constructora, forjan una estructura industrial igualmente desconcentrada. Sin embargo, Porter (2010), menciona que la intensidad de la competencia en la industria no se debe ni a la coincidencia ni a la mala suerte. Por el contrario, se debe a la estructura económica subyacente y va más allá del comportamiento de los competidores actuales. La intensidad en una industria depende de las cinco fuerzas competitivas.

*Determinantes de la Intensidad de la Competencia:* Porter (2010), define de manera funcional a la industria como un grupo de empresas que producen o fabrican productos semejantes entre sí. En la práctica, existe gran controversia sobre la definición correcta; la discusión se centra en el grado de sustitución respecto a los productos, los procesos o las fronteras geográficas de los mercados. La fortaleza de las fuerzas competitivas en una industria determina el nivel de la inversión e impulsa el rendimiento al nivel del libre mercado y, por lo tanto, la capacidad de las empresas para sostener rendimientos por encima del promedio. Las cinco fuerzas competitivas –entrada, riesgo de sustitución, poder de negociación de los compradores, poder de negociación de los proveedores y rivalidad entre los competidores actuales– reflejan el hecho de que la competencia en un sector industrial no se limita en absoluto a los participantes que ya están establecidos. Las cinco fuerzas competitivas combinadas rigen la intensidad de la competencia y la rentabilidad de una industria o sector industrial; la fuerza o las fuerzas más poderosas predominan y son decisivas desde el punto de vista de la formulación de estrategias.

A fin de ubicar la posición competitiva deseada por las empresas que pertenecen al sector industrial del ramo de la construcción, fue necesario comenzar con una evaluación de la industria a la cual pertenecen. El marco más utilizado para medir lo atractivo que resulta una industria es, el modelo holístico de las cinco fuerzas competitivas de Michael Porter, las cuales fueron mencionadas anteriormente. Estas cinco fuerzas delimitan los precios, los costos y requerimientos de inversión, que son los factores básicos que explican las perspectivas de rentabilidad a largo plazo y el atractivo de la industria.

Si se desglosa cada fuerza competitiva en sus principales factores determinantes, el modelo se puede explicar de la siguiente forma: Para la fuerza: Amenaza de posibles entrantes, los factores determinantes están dados por las barreras de ingreso que se instituyan para impedir la entrada y que entre los más comunes se tienen las economías de escala; la lealtad a la marca; la diferenciación del producto; accesos a los canales de distribución; políticas gubernamentales; represalias esperadas y necesidades o requerimientos de capital; mientras que para la fuerza: Amenaza de sustitutos, algunos factores que pueden determinar su impacto es el rendimiento relativo al precio; el costo asociado por cambiar para el comprador y la propensión del comprador a cambiar de marca o proveedor. Para la fuerza asociada al poder de negociación de los proveedores, algunos de los factores determinantes es la concentración y tamaño de los proveedores existentes en el sector; los costos asociados por cambiar de proveedor; la capacidad del proveedor para integrarse de manera vertical hacia atrás o de forma regresiva; la competencia o rivalidad existente entre proveedores; el costo del producto frente al costo total y la diferenciación del producto; mientras que para la fuerza asociada al poder de negociación de los compradores, donde los factores básicos determinantes están dados por la concentración y tamaño de los compradores; por los costos asociados por cambiar; la rivalidad y competencia existente entre



compradores en el mismo sector; la capacidad del comprador para integrarse de manera vertical regresiva; diferenciación de los productos y la relación que existe entre el costo del producto y el costo final. Por último, los factores básicos que determinan la rivalidad entre los competidores de un mismo sector, están dados por la concentración de estos; la diversidad; la rapidez con que crece el mercado; la diferenciación de los productos; las barreras de salida existentes en el sector industrial y las condiciones cambiantes del sector y la economía.

*Particularidad de la Actividad Constructora:* La Tabla 1 muestra como está constituido el Estado de Sonora en cuanto a los sectores predominantes por actividad económica, donde el sector de la construcción se puede decir, no es significativo en puntos porcentuales, ya que no alcanza el 1%; sin embargo, tal y como se muestra en la Tabla 1, su aporte al PIB de la entidad es significativo en cuanto a miles de pesos a precios en valores básicos.

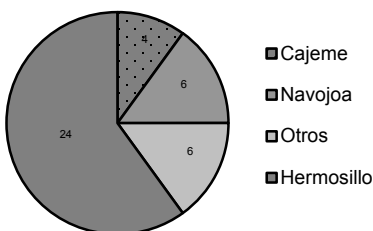
Tabla 1: Sectores Económicos En El Estado de Sonora, 2013.

Agropecuario	Minería	Electricidad y Agua	Construcción	Industria Manufactura	Comercio	Transporte, Comunicaciones y Servicios	Total de Empresas
22 0.3684%	13 0.2177%	3 0.0502%	40 0.6699%	149 2.4953%	4,229 70.8256%	1,515 25.3726%	5,971

Fuente: SIEM. Sistema de Información Empresarial Mexicano, por entidad federativa y actividad. Fecha de la última actualización, 6 de marzo de 2013. Elaboración propia.

Ahora bien, en la Figura 2, se muestra el universo de empresas que integran la industria de la construcción en el Estado de Sonora, repartidas prácticamente en tres municipios: Hermosillo, Navojoa y Cajeme, de acuerdo al Sistema de Información Empresarial Mexicano (SIEM, 2013), base de datos que está a cargo de la Secretaría de Economía (SE); donde se puede apreciar que el 60 por ciento de las empresas radican y operan en la ciudad de Hermosillo, Sonora, con un total de 24 empresas y con las cuales se trabajó la presente investigación.

Figura 2: Número De Empresas Que Integran La Industria De La Construcción En Sonora.



Fuente: SIEM. Sistema de Información Empresarial Mexicano, por entidad federativa y actividad. Fecha de la última actualización, 6 de marzo de 2013. Elaboración propia.

## METODOLOGÍA

La metodología empleada para el desarrollo de esta investigación se efectuó en dos etapas; en la primera parte fue necesaria la revisión y análisis de la literatura ya existente, sobre todo la proveniente de fuentes de información oficial, como la del INEGI, SIEM y SE, entre otras bases de datos. También se obtuvo información de fuentes primarias como la consultada en bibliografía en libros, revistas y documentos electrónicos relacionados con el tema objeto de estudio. En la segunda parte se llevó a cabo un trabajo de campo, mediante la aplicación de un cuestionario estructurado por un conjunto de 40 preguntas, distribuidas en cinco secciones de ocho preguntas cada una, para un igual número de fuerzas competitivas que integran el modelo de Porter. Asimismo, se incluyó por cada una de las cinco fuerzas, dos preguntas dicotómicas del tipo cerrada con opción de respuesta, sí o no, para un total de 10 preguntas.



*Preguntas de Investigación:* Pregunta Uno: ¿Las barreras de ingreso o entrada que implementan las empresas posicionadas en una industria, determinan lo atractivo del sector industrial? Pregunta Dos: ¿El mantener una posición competitiva en el mercado donde se compite, impacta de forma positiva en la rentabilidad de la empresa?

*Instrumento de Medición:* El instrumento que se elaboró para medir los factores básicos determinantes o variables de estudio del modelo holístico de Porter, es un cuestionario estructurado con 50 ítems. Lo constituye 40 ítems, 8 ítems por cada fuerza que se analiza, haciendo uso para su evaluación, la escala de Likert con los siguientes grados y valores: totalmente de acuerdo (+2); de acuerdo (+1); no precisa (0); en desacuerdo (-1) y; en total desacuerdo (-2). Sin embargo, se incluyeron por cada fuerza competitiva del modelo, dos preguntas dicotómicas del tipo cerrada con opción de respuesta, sí o no, para un total de 10 ítems. Los cuestionarios fueron aplicados a los encargados de las empresas, personas conocedoras y relacionadas con el tema de investigación, al menos con las preguntas que se formularon, con amplia experiencia en el ramo y en la actividad que desempeñan, lo que hizo más confiable y válida la información que se recabó.

*Confiabilidad:* Se determinó la confiabilidad del instrumento de medición que se utilizó en el presente trabajo de investigación mediante el cálculo del Alfa de Cronbach, dando como resultado  $0.8931$ , lo que significa que el valor obtenido es aceptable y por ende, confiable, lo que indica que el instrumento utilizado tiene un alto grado de confiabilidad, validando su uso para la recopilación de datos en las 24 empresas de la población sujeta al estudio.

*Población y Aplicación del Cuestionario:* Para esta investigación, los empresarios de las empresas que conforman el sector industrial de la construcción son los que integran la población sujeta de estudio. Para tal efecto, se tomó como marco de referencia universal la información proporcionada por el SIEM 2013, el cual cuenta con un registro de empresas, clasificadas de acuerdo a su entidad, municipio, tamaño y sector, además de ser la base de datos más completa y actualizada que existe. De acuerdo a la información del SIEM, en Sonora existen 5,971 empresas en total clasificadas de acuerdo al sector o actividad económica, de las cuales 40 pertenecen al sector de la construcción, tal y como se muestra en la Tabla 2.

El cuestionario estructurado se aplicó durante el mes de febrero de 2013, al total de las empresas que integran la industria de la construcción en la ciudad de Hermosillo, Sonora, siendo 24 empresas. En ese sentido, se puede considerar que el estudio es de corte transversal, ya que la información obtenida y analizada corresponde a un periodo en particular. De igual forma, es una investigación de diseño no experimental, ya que la información se maneja de forma cualitativa para una mejor interpretación, pero no se modifica los argumentos originales de las fuentes de información primaria. Para la interpretación de los resultados obtenidos de los cuestionarios, se realizó mediante la evaluación y análisis de la industria aplicando el modelo holístico de las cinco fuerzas competitivas de Michael Porter, también llamado modelo de competitividad ampliada de Porter, del cual se analizó la capacidad y poder de negociación de los proveedores y de los compradores; la rivalidad interna existente en el mercado por el cual se compite; la amenaza de entrada de posibles empresas al mercado y la amenaza de los sustitutos. Los factores básicos determinantes del sector industrial o las variables de estudio, son meramente cualitativos y están basados en los distintos enfoques y teorías administrativas existentes tal y como se aprecia en la Tabla 2.



Tabla 2: Fuerzas Competitivas y Factores Básicos Determinantes En la Industria de la Construcción.

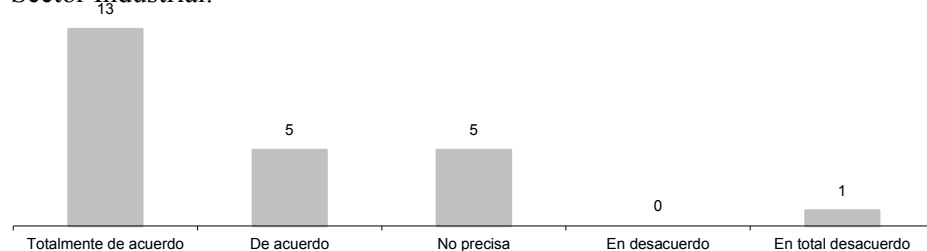
Fuerzas Competitivas de Porter	Factores de Evaluación
Amenaza de posibles entrantes o potenciales competidores.	Diferenciación; costos; calidad de MO, materiales e insumos; economías de escala; lealtad de marca; requerimientos de capital; barreras de ingreso.
Poder de negociación de los compradores o clientes.	Características de los productos; número de compradores; información del producto; volúmenes de compra; comportamiento en los precios.
Amenaza de productos sustitutos.	Existencia de productos sustitutos; protección de los productos y firmas; características de desempeño de los sustitutos.
Poder de negociación de los proveedores.	Cantidad de proveedores en el sector; características de los insumos; precios; cantidad; demandas; entregas.
Intensidad de la rivalidad entre los competidores ya establecidos.	Precios, infraestructura; controles administrativos; generación de empleos; mercado que se atiende; calidad en los productos; diversificación.

*En la presente Tabla se muestran las fuerzas competitivas y los factores básicos determinantes para la evaluación de la industria de la construcción en la ciudad de Hermosillo, Sonora. Fuente: Elaboración propia.*

## RESULTADOS

A continuación, se presentan los principales resultados obtenidos por cada una de las fuerzas competitivas que dan sentido al modelo de Porter y que son propiamente derivados de la aplicación del instrumento de medición a las 24 empresas que conforman el sector industrial de la construcción en la ciudad de Hermosillo, Sonora. Partiendo de la primera pregunta de investigación, la cual exige el determinar lo atractivo del sector industrial con base a las barreras de ingreso o entrada que implementan las empresas posicionadas en él; en ese sentido, las respuestas a las preguntas dicotómicas proporcionadas por los encargados de las empresas, indican que el 62.5% de ellas no cuentan o implementan barreras de ingreso para frenar la posible entrada de competidores al sector, lo que hace suponer que la industria es de fácil acceso, siempre y cuando se disponga de suficiente capital de trabajo como inversión inicial. Porter (2010), indica que las utilidades de una industria se vean mermadas en la medida que las empresas ya establecidas en un sector industrial permitan el ingreso a nuevos competidores, lo que hará que el mercado que se atiende, se fraccione aún más, al grado de que la rentabilidad a largo plazo no sea tan atractiva o superior al promedio de la industria, tal y como se muestra en la Figura 3, donde 13 empresas contestaron estar totalmente de acuerdo en que existen pocas o nulas barreras de ingreso por parte de las empresas que ya operan en el sector industrial.

Figura 3: Existen Pocas o Nulas Barreras de Ingreso Por Parte de las Empresas ya Establecidas En el Sector Industrial.



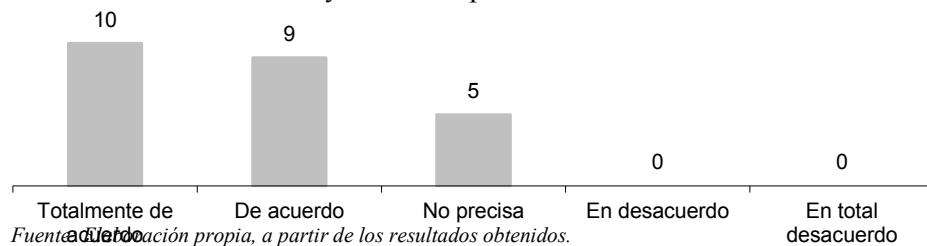
*Fuente: Elaboración propia, a partir de los resultados obtenidos.*

La pregunta más significativa y que le da mayor significancia y peso a la Fuerza 2: Poder de Negociación de los Compradores o Clientes, es la relacionada con la pregunta número dos del tipo dicotómica, siendo, ¿usted tiene una gran cantidad de clientes, cada uno con compras relativamente significativas?, a lo cual el 87.5% de los empresarios respondieron que si, lo que significa que los clientes están en posición de negociar precios bajos, una mayor calidad y cantidad de servicios y productos, hasta el punto donde la industria obtiene la tasa de rendimiento más baja aceptable; lo que propicia batallas de competencia entre las empresas ya establecidas en la industria para que los grupos de compradores puedan alcanzar sus



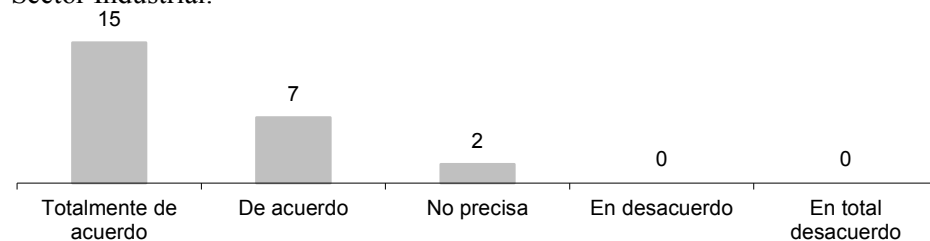
resultados. En la Figura 4, se muestra el resultado de la pregunta número uno en la escala de Likert, la cual dice, ¿los productos que se compran y/o adquieren en el sector industrial, son considerados de características estándares y de fácil operación?

Figura 4: Los Productos Que Se Compran y/o Adquieren En El Sector Industrial, Son Considerados de Características Estándares y de Fácil Operación.



Con respecto a la Fuerza 3: Poder de Negociación de los Proveedores o Vendedores, la pregunta con mayor peso y significancia es la número dos del tipo dicotómica, la cual dice: ¿tengo o dispongo de muchos proveedores potenciales y/o proveedores ya establecidos?, a la cual el 95.83% respondieron que sí, lo que significa que en el sector industrial existen demasiados proveedores de productos y servicios ya establecidos, lo que representa un bajo potencial de negociación para ellos (proveedores); es decir, no pueden recurrir a sus productos como un medio para ejercer su poder sobre las empresas que compiten en la industria de la construcción. En ese sentido, la pregunta número uno en la escala de Likert, la cual dice: para la empresa, es barato y rápido cambiar entre proveedores que están establecidos en el sector industrial, tiene mucha relación con el anterior resultado, tal y como se muestra en la Figura 5, donde se agruparon los resultados de totalmente de acuerdo y de acuerdo, dando un total de 22 de empresas.

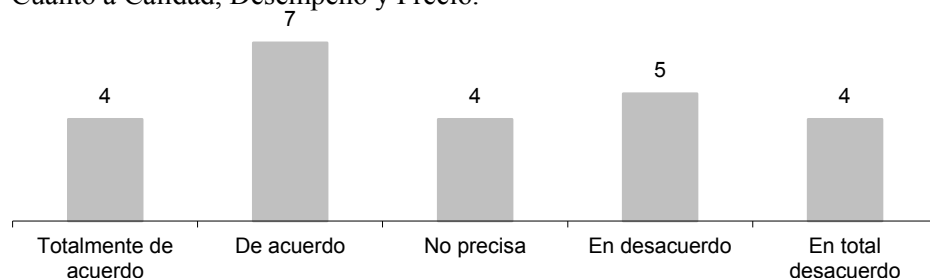
Figura 5: Para La Empresa, Es Barato y Rápido Cambiar Entre Proveedores Que Están Establecidos En El Sector Industrial.



Con respecto a la Fuerza 4: Los Productos Sustitutos, los empresarios concuerdan que existen productos sustitutos que cumplen con las mismas funciones que sus productos, en cuanto a calidad, desempeño y precio, lo que motiva a los compradores a decidirse a obtener un producto similar o igual que los bienes y servicios que proporciona la industria, tal y como se muestra en la Figura 6, donde un 29% de los encuestados contestaron estar de acuerdo de la existencia de tales productos en el sector industrial. En ese sentido, las empresas establecidas en el sector tienen que incurrir en costos más altos para diferenciar sus productos y con ello, minimizar o neutralizar la amenaza de los sustitutos.



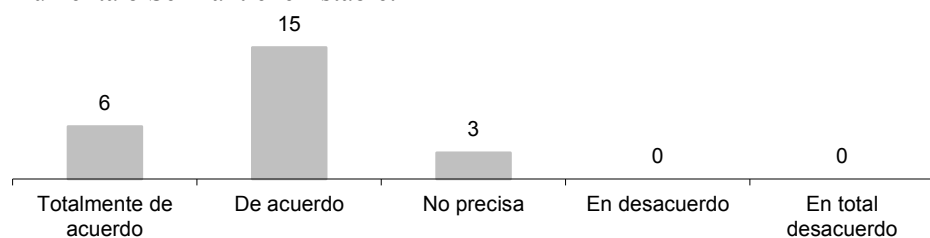
Figura 6: Existen Productos Sustitutos Que Cumplen Con Las Mismas Funciones Que Sus Productos, En Cuanto a Calidad, Desempeño y Precio.



Fuente: Elaboración propia, a partir de los resultados obtenidos.

Sin embargo, la probabilidad de que un cliente se decida o cambie a un producto o servicio sustituto es del 75%, de acuerdo a los resultados arrojados por las respuestas a la pregunta dicotómica número 1 del cuestionario aplicado. Por último, se analiza la Fuerza 5: Rivalidad entre los Competidores Existentes, una fuerza que estriba su intensidad dado que las empresas de una industria dependen unas de otras, las acciones que emprende una empresa suele despertar respuestas de otros competidores. En ese sentido y haciendo un análisis a las respuestas más significativas de la fuerza y que tienen relación directa con la segunda pregunta de la investigación, se tiene que en la pregunta número dos, la cual dice, ¿la posición competitiva de mi empresa en el mercado en que compite es poderosa?, el 91.7% de los empresarios respondieron de forma afirmativa. En la Figura 7, se aprecia la opinión en cuanto a la participación de la empresa en el mercado, si éste aumenta o se mantiene estable. Lo que en esta fuerza lo que trata de medir es la intensidad con que se da la competencia en el sector industrial a partir del número de competidores que participan en él y del ritmo en el crecimiento de la industria. Es importante resaltar que si bien es cierto, son 24 empresas las que conforman el sector industrial que se estudió, la rivalidad que existe entre ellas de acuerdo a los resultados obtenidos es de moderado a alto, ya que los competidores (70.8%) están diversificados y no concentrados en una actividad en particular, lo que permite lo anterior descrito.

Figura 7: La Clasificación de la Participación Del Mercado de la Empresa En El Sector Industrial Aumenta o Se Mantiene Estable.



Fuente: Elaboración propia, a partir de los resultados obtenidos.

Con todo lo anterior, se procedió a realizar la evaluación global de la industria de la construcción, a partir de un análisis cualitativo y siguiendo el modelo holístico de las cinco fuerzas competitivas de Michael Porter, que dan sentido o determinan la rentabilidad de un sector industrial específico, tal y como se muestra en la Tabla 3, la cual se presenta a continuación y que en ella se resalta que el sector de la construcción en la ciudad de Hermosillo, Sonora, se desarrolla en un entorno de alto a moderado, dadas las condiciones que en ella se desarrollan.



Tabla 3: Evaluación Global De La Industria De La Construcción, En La Ciudad De Hermosillo, Sonora.

Fuerza Competitiva	Alto	Moderado	Bajo
Amenaza de posibles entrantes o competidores potenciales.	✓		
Poder de negociación de los compradores.	✓		
Poder de negociación de los proveedores.		✓	
Amenaza de productos sustitutos.		✓	
Intensidad de la rivalidad entre los competidores ya establecidos.		✓	

*En la presente Tabla se muestra la evaluación global de la industria de la construcción en la ciudad de Hermosillo, Sonora, destacándose de acuerdo al resultado, una situación de riesgo moderado si se pretende ingresar al sector industrial de la construcción. Fuente: Elaboración propia a partir de los resultados de los cuestionarios aplicados.*

## CONCLUSIONES

Para la presente investigación fue necesaria la consulta de fuentes documentales oficiales; así como una investigación de campo en el sector industrial dedicado a la construcción en el municipio de Hermosillo, Sonora. En ese sentido, se concluye que a partir del análisis del modelo holístico de las cinco fuerzas de Michael Porter y de las relaciones comunes que se dan entre las principales empresas posicionadas en el sector industrial del municipio, que la industria de la construcción está conformada por 24 empresas que se dedican a diferentes actividades económicas dentro del sector de la construcción, las cuales no llevan a cabo de forma efectiva y en ocasiones es nula la implementación de barreras de ingreso para frenar la entrada de posibles competidores al mercado por el cual se compite. Partiendo de lo que dice Porter (2010), las nuevas empresas representan una amenaza, ya que conllevan más capacidad productiva, que si bien es cierto, en este sector en particular la demanda de capital de trabajo es muy alto, no significa que no puedan ingresar cuando las barreras de entrada son casi nulas.

Ahora bien, el sector industrial perderá su atractivo, en la medida en que ingresen más participantes a competir; asimismo, de la capacidad de reacción que tengan las empresas ya establecidas ante el ingreso de nuevos competidores. Un factor importante en este sector industrial, es el poder de negociación de los compradores, ya que es tan fuerte que pueden “exprimir” las ganancias o utilidades del sector, exigiendo y negociando precios más bajos, negociando índices de calidad más altos y volúmenes de compra. Este fenómeno está dado por la estandarización de los productos y servicios que se ofrecen en el sector industrial, lo que al comprador no le es significativo cambiar de proveedor, en otras palabras, no existe una verdadera identidad o lealtad con la marca.

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Luis Enrique Ibarra Morales, es Maestro en Administración. Profesor Investigador de Tiempo Completo de la Universidad Estatal de Sonora (UES), con reconocimiento de Perfil Deseable PROMEP y adscrito a la Carrera de Comercio Internacional. Se puede contactar en la Unidad Académica Hermosillo de la UES, en Ley Federal del Trabajo s/n, Colonia Apolo, Hermosillo, Sonora, México. Contacto vía correo electrónico: luisim00@hotmail.com

Emma Vanessa Casas Medina, es Maestra en Administración de Negocios. Profesora de Tiempo Completo de la Universidad Estatal de Sonora (UES), con reconocimiento de Perfil Deseable PROMEP y adscrita a la Carrera de Comercio Internacional. Se puede contactar en la Unidad Académica Hermosillo de la UES, en Ley Federal del Trabajo s/n, Colonia Apolo, Hermosillo, Sonora, México. Contacto vía correo electrónico: casax@yahoo.com

Karla María Barraza Martínez, es Alumna de la Carrera de Comercio Internacional de la Universidad Estatal de Sonora (UES). Actualmente, participa de manera colegiada en los proyectos de investigación del Cuerpo Académico: Desarrollo Regional y Competitividad Empresarial. Se puede contactar en la Unidad Académica Hermosillo de la UES, en Ley Federal del Trabajo s/n, Colonia Apolo, Hermosillo, Sonora, México. Contacto vía correo electrónico: karlita\_mbm@hotmail.com



# **IMPORTANCIA DE SERVICIOS E INFRAESTRUCTURA PARA PERSONAS ADULTAS MAYORES Y DISCAPACITADAS EN COMUNIDADES RECEPTORAS DE TURISMO, CASO SAN JOSÉ DE GRACIA, AGUASCALIENTES**

Araceli Gutiérrez Guzmán, Universidad Autónoma de Aguascalientes  
Haydeé Aguilar Romero, Universidad Autónoma de Aguascalientes  
José Gabriel de la Rosa Ponce, Universidad Autónoma de Aguascalientes  
Juan Carlos Moreno Aguilera, Universidad Autónoma de Aguascalientes

## **RESUMEN**

*En este trabajo se ha examinado la firme tendencia de ofertar productos turísticos orientados a cubrir necesidades de los consumidores reales y potenciales, segmentando los mercados por variables orientadas a identificar las preferencias y carencias de esos mercados, sin dejar de lado las variables socioeconómicas y demográficas que apoyan las particularidades de los segmentos. Es necesario resaltar la importancia de contar con los servicios e infraestructura en comunidades receptoras de personas de todo nivel social y capacidad para disfrutar los atractivos que constituyen el elemento básico para el desarrollo del turismo. Por lo cual, se puede enfatizar que la comunicación y convivencia son elementos básicos para el desarrollo del ser humano, pero con frecuencia son negados a los ancianos; esto puede deberse a que el mundo contemporáneo está acostumbrado a dar oportunidad principalmente a personas en edad productiva o con poder adquisitivo considerable. Asimismo suele suceder con las personas discapacitadas o minusválidas. Cabe mencionar que en el Estado de Aguascalientes, en lo referente a desarrollos turísticos, aún existen zonas marginadas, ya sea por carecer de recursos naturales o de técnicas y financiamiento para su explotación. Particularmente el Municipio de San José de Gracia que la mayor parte de su población son comunitarios que cuidan de sus tierras.*

**PALABRAS CLAVES:** Servicios e infraestructura turística, desarrollo, cultura

## **IMPORTANCE OF SERVICES AND INFRASTRUCTURE FOR ADULTS, ELDERLY AND DISABLED IN COMMUNITY RECIPIENTS OF TOURISM, SAN JOSÉ DE GRACIA, AGUASCALIENTES CASE**

## **ABSTRACT**

*This work examined the strong trend of offering tourism products orientated to meet needs of actual and potential consumers, segmenting markets by targeted variables to identify the preferences and needs of these markets, without forgetting the socio-economic and demographic variables that support the particularities of the segments. It is necessary to highlight the importance of services and infrastructure in receiving communities of people from all social levels and ability to enjoy the attractions that constitute the basic element for the development of tourism. Therefore, it can be emphasized that communication and coexistence are basic elements for the development of the human being, but they are frequently denied to the elderly; This may be due to which the contemporary world is accustomed to mainly give opportunity to people in productive age or with considerable purchasing power. It also often happens with disabled or handicapped persons. It is worth mentioning in the State of Aguascalientes, in relation to touristic developments, there are still marginalized areas, either by lack of natural resources or*



*techniques and financing for their exploitation. The municipality of San José de Gracia that most of its population in particular are community that they care for their land.*

**JEL:** R5, R58, Z, Z12, Z19

**KEYWORDS:** Services and tourism infrastructure, development and culture

## INTRODUCCIÓN

El Turismo es y ha sido considerado un fenómeno social, económico, cultural y político en México y el mundo, por lo que se debe alentar particularmente a los Estados para que destinen mayores recursos a su desarrollo y fundamentalmente a la capacitación de los prestadores de servicios e infraestructuras especializadas que este requiere. Situándonos en Aguascalientes podemos mencionar el desarrollo que se ha llevado a cabo en el municipio de San José de Gracia donde se implemento una infraestructura para reactivar la economía en este lugar ya que era el municipio con menor desarrollo y mas pobre del estado; el proyecto fue enfocado principalmente al sector de turismo religioso con el cual se buscaba hacer mas atractivo el lugar y aumentar el numero de visitantes atrayéndolos con este segmento.

Sin embargo, a pesar de los efectos visibles en la infraestructura y economía, el turismo puede contribuir a generar cambios socioculturales en las sociedades anfitrionas, incluyendo cambios en los sistemas de comportamiento, estilos de vida tradicionales, reacciones familiares e incluso a la estructura comunitaria, pues se tiene que reconocer que dichas comunidades son un componente fundamental en cualquier sistema turístico pues son las que tendrán un trato directo con el turista. Por lo anterior se realizo la investigación sobre los impactos económicos, sociales y de infraestructura ocasionados por el desarrollo turístico así como el perfil del visitante en San José de Gracia de la cual se obtuvo la percepción de los residentes y visitantes sobre los efectos del turismo en su comunidad.

Es evidente que al conocerse los diversos grupos sociales que habitan en un estado se estrechan más las relaciones entre los hombres que los constituyen. Por tal motivo es conveniente analizar el aspecto social. Por ello es que se debe considerar al ser humano, desde el momento de su concepción quien esta protegido por las leyes naturales y jurídicas, las cuales en el momento de su nacimiento se convierten en derechos inherentes al individuo, como son la alimentación, la vivienda, el vestido y la recreación y de manera más subjetiva el amor, la comprensión, cuidado, libertad y respeto de sí mismo y de sus semejantes. Aún cuando los avances tecnológicos y médicos nos aseguran una existencia más prolongada que en generaciones anteriores, no siempre nos preocupamos por establecer las mejores condiciones para esa etapa de nuestra vida a la que conocemos como vejez; no se habla de los cuidados que cada cual debe procurar hacia su salud individual, sino a la que en general brindamos como sociedad a las personas adultas mayores y/o discapacitadas. Por lo que en éste trabajo se ha realizado un análisis de los servicios que se ofrecen por parte de los prestadores turísticos, para poder implementar algunas mejoras en sus instalaciones con el fin de cubrir las necesidades de este tipo de turismo.

## REVISIÓN LITERARIA

Primeramente debemos conocer las necesidades de las personas para determinar y clasificar los servicios e instalaciones que se deben contemplar en el sector turístico, para así poder brindar la atención que se merecen todos y cada una de las personas que hagan turismo, porque según "El Turismo es un fenómeno social que consiste en el desplazamiento voluntario y temporal de individuos o grupos de personas que fundamentalmente por motivos de recreación, descanso, cultura y salud, se trasladan de su lugar de residencia habitual a otro en el que no ejercen alguna actividad lucrativa ni remunerada, generando múltiples interrelaciones de suma importancia económica y cultural" (De la Torre Padilla, Oscar, El Turismo Fenómeno Socioeconómico, Social y Cultural, Textos Universitarios, p.17).



Turismo cultural.- La SECTUR (Secretaría de Turismo), define el turismo cultural como: Aquel viaje turístico motivado por conocer, comprender y disfrutar el conjunto de rasgos y elementos distintivos, espirituales y materiales, intelectuales y afectivos que caracterizan a una sociedad o grupo social de un destino específico (SECTUR-CESTUR, Estudio Estratégico de Viabilidad de Turismo Cultural, 2002).

Turismo religioso.- es el desplazamiento de personas a los lugares de culto por motivación religiosa o por el afán de conocer un sitio, según Adela Mariscal (El Fenómeno Religioso. Presencia de la Religión y la Religiosidad en las Sociedades Avanzadas Sevilla junio de 2007). En este orden de ideas la competitividad del turismo implica calidad de los productos y servicios bajo criterios de sustentabilidad y productividad empresarial, a fin de estar en posibilidad de generar ingresos superiores al promedio de los competidores y crear bienestar entre la población. Asimismo se debe mejorar la calidad de vida de la sociedad a través de una correcta prestación de los servicios a la comunidad en un espacio físico urbano y/o rural, mediante la capacitación a los prestadores de servicios para la plena integración de las personas adultas mayores y con capacidades restringidas (PCR), durante el tiempo libre dedicado al turismo y la recreación en un ámbito cultural o natural.

Es importante como referencia establecer la diferencia entre VALIA Y CAPACIDAD. "Tradicionalmente encontramos dos conceptos: discapacidad y minusvalía, muchas veces utilizados como sinónimos, que marginan consciente o inconscientemente a un grupo numeroso de personas. En primer lugar se presenta la necesidad de diferenciar las capacidades/discapacidades y las valías/minusvalías a fin de comprender que esta problemática social nos involucra a todos y no solo a un grupo reducido de personas. Las capacidades son cuestiones propias del individuo y hay distintos tipos de discapacidades: las motrices, las visuales, las auditivas, etc. En cambio la "valía es la relación entre la capacidad de uno y el medio físico que lo rodea. Podemos decir que por un lado las capacidades o discapacidades son temas médicos, y por el otro que las valías o minusvalías son temas de todos porque todos somos minusválidos en algún momento de nuestra vida. Como ejemplo de esta afirmación se puede decir que:

Un niño es minusválido cuando no alcanza a pulsar las teclas de una maquina despachadora de refrescos, Una mujer embarazada o un anciano que no puede acceder a un hotel o restaurante por distintos impedimentos físicos (una escalera por ejemplo), Una persona enyesada o persona adulta mayor, carece de equipamiento urbano en los espacios públicos para sus necesidades de descanso. Se define a la "Persona en edad senil, último periodo de la vida, que comienza generalmente a los sesenta años" (Nuevo Diccionario Enciclopédico, Editorial Gijalbo). También aquellos que tienen restricciones motoras, visuales y auditivas - que de acuerdo a la UNESCO son el 10% de la población mundial -, que son poco advertidos debido a la eficiencia de las barreras arquitectónicas y urbanísticas que impiden su integración a la vida activa y que junto con sus parientes directos según estadísticas mundiales afectan en conjunto al 40% de la población mundial..." (Jorge Barroso- Luis Grünwald. "Turismo Accesible: una propuesta educativa", Turismo Accesible: reflexiones y experiencias en el campo de la accesibilidad, Editor Fundación Delia Lascano de Napp, 1996). Por lo antes descrito se contempla a las personas adultas mayores en un crecimiento significativo y en aumento constante en el caso de las personas con capacidades restringidas siendo así un mercado potencial muy grande para cubrir sus necesidades.

El concepto de Producto Turístico ha sustituido el concepto de Destino Turístico por considerarse más adecuado a los efectos de la actual concepción del marketing turístico, así, se define al "Producto Turístico como la integración de los recursos naturales y/o culturales con los respectivos servicios, en una unidad que justifique un desplazamiento turístico" (Plan Federal de Marketing Turístico: Consideraciones Preliminares. Comisión de Marketing Turístico, Consejo Federal de Turismo, 1992). "Los espacios turísticos deben ser el ámbito del encuentro y de la acción social. Deben constituir armazones que favorezcan la creación de oportunidades para una vida individual y social enriquecida e integra. Sin embargo, la falta de planes y profundas razones sociales y económicas han ido afectando esa función



social y las han convertido en fuentes de tensión, de divergencia y frustración. Si estas circunstancias son de consecuencias negativas para las personas en plenitud de sus capacidades y sentidos, son de efectos aún más agudos para aquellas cuyas capacidades han sufrido una merma.

Si como asevera Lewis Mundford "... el idioma y la ciudad son las más altas expresiones de cultura del hombre...", resulta inconcebible que se siga diseñando y usando patrones socioculturales que marginan a importantes núcleos de la población. No sólo las ciudades, sino su organización vivencial, ignoran y segregan a los que no concuerdan con el modelo humano adoptado (III Congreso Interdisciplinario sobre Barreras Arquitectónicas, Urbanísticas y del Transporte- "Tiempo Libre: Turismo y Recreación" Documento de Base, noviembre de 1992). Las barreras arquitectónicas son todo obstáculo que dificulta, entorpece o impide a personas adultas mayores, discapacitadas o minusválidas su libre desplazamiento en lugares públicos, exteriores o interiores, o el uso de servicios comunitarios. Las barreras arquitectónicas, urbanísticas y del transporte son particularmente crueles con:

*Los niños:* El tránsito parece estar concebido en la suposición que el peatón es un remanente de la población motorizada; el niño pierde en este esquema la posibilidad de transitar, de acceder, inclusive de utilizar la ciudad sin el cuidado paranoico de los mayores.

*Personas Adultas Mayores:* Su "espacio defendible", el que pueden recorrer sin excesiva angustia, es de escasa extensión y está acotado por la falta de enseres urbanos y toda muestra de que la comunidad los entiende en su peculiar forma de vida.

*Los discapacitados:* Si sólo advertimos en el uso de la ciudad una proporción sensiblemente menor, se debe a la eficacia de las barreras arquitectónicas, urbanísticas y del transporte que marginan e impiden su integración a una vida activa.

*Los discapacitados transitorios:* Embarazadas, enyesados, discapacitados viscerales.  
(III Congreso Interdisciplinario Sobre Barreras Arquitectónicas, Urbanísticas y del Transporte - "Tiempo Libre: Turismo y Recreación" Documento de Base, noviembre 1992)

### Objetivos

Lograr la participación de todos los que prestan el servicio de atención a visitantes al Cristo Roto.  
Identificar los servicios turísticos que se ofrecen en el Municipio de San José de Gracia para comparar sus condiciones y diferencias en atención a las Personas Adultas Mayores y discapacitadas, que visitan el lugar. Proponer acciones a los organismos y ejidatarios para implementar servicios acordes en las instalaciones turísticas para el uso por Personas Adultas Mayores, y toda aquella que así lo requiera.

### **METODOLOGIA**

Primeramente se realizó la investigación mediante el método de observación, que consistió como su nombre lo indica en concentrar la atención en aquellos aspectos involucrados con las personas adultas mayores, que manifiestan por una parte lo difícil que es para ellos visitar el lugar por las condiciones geológicas que este tiene y por otra la atención que se proporciona por parte de las personas que prestan los servicios turísticos así como las instalaciones con que se cuenta. También se aplicó un Análisis Documental, mediante el cual se revisan los documentos que sustentan las acciones a realizar por parte de entidades, organismos y personas involucradas, mismo que requieren de una interpretación en la información de carácter social. Por último se reafirmó mediante el método de la Encuesta, el cual se puede tratar en forma abierta el tema y los principales problemas a los que se enfrentan las Personas Adultas Mayores, utilizando para ello un cuestionario estructurado para obtener la información requerida.



Encuesta para Visitantes a San José de Gracia, Aguascalientes.

Folio \_\_\_\_\_

Solicitamos su atención para responder esta encuesta, ya que mediante esta investigación deseamos conocer sobre las necesidades y la falta de servicios por parte de los visitantes tanto de personas adultas mayores como personas con discapacidad o minusvalía. Esta información será confidencial y servirá principalmente como casos de estudio para estudiantes de la Lic. En Gestión Turística.

1. Sexo:      Masculino ☐      Femenino ☐      Edad: \_\_\_\_\_
2. Motivo por el cual visita el municipio de San José de Gracia.  
a) Cultura      b) Recreación      c) Religión      d) otro \_\_\_\_\_
3. Considera que existe algún lugar en San José de Gracia que le brinde información completa acerca de su historia, costumbres y su cultura?  
Si ☐      No ☐
4. Le gustaría que en San José de Gracia se contará con los servicios de: (Enumere en orden de importancia).  
d) \_\_\_\_\_ Hoteles  
e) \_\_\_\_\_ Restaurantes con todos los servicios  
f) \_\_\_\_\_ Servicio de asistencia para personas con minusvalía (sillas de rueda o elevador para llegar hasta el cristo roto)
5. Conoce los atractivos y recursos turísticos que se encuentran en San José de Gracia como:  
a) Santuario del Cristo Roto      b) Parque Boca de Tunel      c) Sierra Fría  
d) Presa Presidente Calles
6. Gusta de asistir a lugares religiosos  
a) Definitivamente Si      b) En ocasiones Si      c) Casi No      d) Definitivamente No
7. Consideras la visita al Cristo Roto como Turismo Religioso.  
Si ☐      No ☐
8. La cuota que se paga por visitar el Santuario del Cristo Roto, en San José de Gracia le parece.  
a) excesivo      b) aceptable  
c) poco aceptable      d) nada aceptable
9. Regresaría Usted al lugar  
☐      Si ☐      No
10. Consideras que existe la atención para personas adultas mayores y personas que requieran de atenciones especiales para trasladarse en San José de Gracia (especialmente en el Santuario del Cristo Roto) en cuanto a servicio turístico.



Si ☐ ☐ No

¡ ¡ ¡ Gracias ! ! !

#### Encuesta/Entrevista a Prestadores de Servicio Turístico Y Dependencias del Municipio

1. Acciones que se han llevado a cabo para atender a las personas que requieran de atenciones especiales.
  - a) Renta o préstamo de sillas de ruedas para desplazarse en el lugar
  - b) Acondicionamiento del lugar con la construcción de caminos para llegar hasta el Santuario del Cristo Roto.
  - c) Verificar que los restaurantes ofrezcan alimentos higiénicos y con una dieta balanceada
  - d) Contemplar espacios para personas discapacitadas o personas adultas mayores
2. En San José de Gracia, Aguascalientes, ¿cómo se consideran los factores tales como: la edad avanzada, falta de coordinación y reflejos, disminución de capacidades físicas y o mentales, en las Personas?
3. De implementarse programas de mejora para los servicios que se ofrecen en el lugar de San José de Gracia, ¿Quiénes estarían involucrados?
  - a) Dependencia estatales
  - b) Organismos independientes
  - c) Ejidatarios
  - d) Prestadores de Servicios

#### RESULTADOS

Mediante la observación se concentro la atención en aquellos aspectos, que representan ser la parte difícil para las personas adultas mayores y lo difícil que significa para ellos visitar el lugar por las condiciones geológicas que este tiene y por otra la atención que se brinda por parte de las personas que prestan los servicios turísticos así como las instalaciones con que se cuenta. También mediante el Análisis Documental, se revisaron datos que sustentan la importancia del estudio del lugar tales como que: El municipio de San José de Gracia se localiza en la región noroeste del estado, a 57 kilómetros de la ciudad de Aguascalientes, en las coordenadas 102°25' longitud oeste y 22°09' latitud norte, y a una altura de 2,050 metros sobre el nivel del mar. La población total en el Municipio es de 7631, y se divide en 3541 son menores de edad, 4090 son adultos de los cuales 695 tienen más de 60 años.

##### Atractivos del Lugar

*Santuario del Cristo Roto:* Monumental obra de 25 mts. De altura con una base de 3 mts. que se encuentra en el corazón de la Presa Plutarco Elías Calles, hecha en honor a la mutilación que sufrió el antiguo Pueblo de San José de Gracia, debido a la construcción de la Cortina de la Presa Plutarco Elías Calles.

*Parque de aventura Boca de Túnel:* Destino eco-turístico que se localiza al norte del Municipio, anhelado por los visitantes que buscan diversos espacios para desarrollar actividades relacionadas con la naturaleza



y el turismo de aventura en el cual hay un circuito compuesto por 560mts. de 13 puentes colgantes y 2 tirolesas, rapel, escalada, caminata, una pista de 9 kms. de ciclismo de montaña, entre otros ;explorando y conociendo la flora y la fauna que identifica la identidad del sitio. Es un proyecto totalmente independiente, impulsado en un principio por el gobierno del estado y siendo apoyado actualmente solo en promoción; este proyecto es manejado al 100% por la comunidad receptora sin la intervención de terceros.

## ESTRUCTURA

Lugar que cuenta con una magnífica Pista de Ciclismo de montaña con un perímetro de 9 Km. de recorrido. Así mismo, cuenta con 13 puentes colgantes y dos tirolesas una de 90 mts. y la otra de 120 mts. 3 cabañas para 8 personas, así como centros de consumos de alimentos

*Personal:* Se obtuvo la información que el personal fue preparado en un inicio por expertos en el área, con fines de otorgar un servicio mas profesional y de mayor calidad.

*Mercado Promedio:* El promedio del visitante oscila en una edad de 20 a 35 años, personas con características aventureras. Gasto Promedio en el Sitio por persona es de: \$225 Servicios especiales  
Es un lugar totalmente contraindicado para personas con discapacidades, ya que no cuenta con facilidades ni infraestructura para el apoyo de las mismas.

*Sierra Fría:* Misma que es considerada el gran pulmón de Aguascalientes y su principal manto acuífero Comprende una extensión de 74 mil hectáreas de sierra, bosques y parajes extraordinarios, llenos de una belleza natural impresionante. En estas tierras también se encuentran 8 ranchos cinegéticos considerados UMAS donde se practica la caza controlada.

*Cortina de la Presa Presidente Calles:* Localizada al sur de la cabecera Municipal, construida por el General Plutarco Elías Calles del 30 de mayo de 1927 al 30 de junio de 1928, con una longitud de 283.42 mts. y con una altura de 63 mts. del lecho del río al cimientito y 66.40 mts. del lecho del río hasta la Corona. Cuenta con 3 válvulas de 54” las cuales desaguan 16 mil lts. por segundo y los cuales son usados para regar hectáreas de temporal en los municipios circunvecinos. La Presa Presidente Calles, tiene una capacidad de almacenamiento de hasta 340 millones de metros cúbicos de agua, con una profundidad de 63mts, lugar en el cual se encuentra el parque San José; donde se realizan Paseos en Lancha visitando los principales atractivos tales como Santuario del Cristo Roto, Los cañones Naturales, el Cerrito de En medio, Cerrito del Meco y El Cajón del Muerto, lugares en donde se dieron los primeros asentamientos chichimecas.

*Cañones Naturales:* Localizados al sur de la presa Calles. Son sitios naturales ecológicos que nos deslumbran con su estético paisaje entre cañadas y barrancas en un promedio de 2km de recorrido en lancha, hasta llegar al cerrito de en medio, el grandioso lugar del mundo Chichimeca. Por último mediante el método de la Encuesta, se aplicaron 60 encuestas a visitantes en 5 ocasiones (fines de semana) de manera aleatoria que involucraba a mujeres y hombres, por lo que estas fueron un total de 300 personas encuestadas. También fueron aplicadas 20 encuestas entre prestadores de servicios turísticos y empleados de las dependencias y organismos (ejidatarios). Por lo cual se logro recabar información de las acciones que se puedan realizar o hayan sido realizadas por parte de la entidad, organismos y personas involucradas, y que para ello se requiere de una interpretación y capacitación en la información de carácter social, el cual se puede tratar en forma abierta el tema y los principales problemas a los que se enfrentan las Personas Adultas Mayores, así como personas discapacitadas y/o minusválidas.

*Complejo San José de Gracia (Cristo Roto):* Encargado del complejo comandante Quezada (encargado del proyecto) C.P José Antonio Félix (administrador general del proyecto) El restaurante las playas



ubicado a un costado de la presa calles en el complejo cristo roto, esta administrado por una persona la cual es contratada por una serie de comuneros siendo un total de 253, en este complejo la mayor parte de los negocios ubicados son acreedores y administradores los locales o comunales. Asistencia a Minusválidos Las instalaciones del cristo roto no están al 100% desarrolladas para recibir a gente con capacidades especiales o minusválidas, ya que no cuenta con zonas especiales, con la excepción de que los sanitarios si cuentan con infraestructura necesaria, así como la central camionera, aunque el patronato del lugar facilita a las personas sillas de ruedas para poder acceder a las embarcaciones y así poder llegar al destino que es el cristo roto, lugar donde no se cuenta con rampas para poder acceder con las sillas; tampoco se cuenta en el lugar con señalización específica para minusválidos, haciendo creer al visitante que no existe ningún tipo de apoyo.(actualmente se encuentra en proceso de autorización la asignación de recursos para la instalación de señalización.)

*Actualidad de la Presa:* Para mayo del 2012, la presa se encontraba al 10% de su capacidad, lo cual ha sido motivo para que la gente se desanime a visitar el lugar, ya que se muestra un ambiente desolador, lo cual afecta de forma directa a toda la comunidad.

*Permisos:* Los lancheros para poder laborar con sus embarcaciones tienen que dirigirse al lago de Chapala, donde se encuentra la dependencia para poder tramitar su permiso llamada capitania de puertos, siendo la sede principal en puerto Vallarta.

*Control:* Las instalaciones del cristo roto, es sometido de forma mensual por chequeos y revisiones por parte de: Protección Civil: esta dependencia ayuda mas que nada como apoyo en eventos masivos como lo es la semana santa y días de muertos.

PROFEPA (La Procuraduría Federal de Protección al Ambiente: se encarga de que el lugar cumpla con las reglas de protección ambiental y no contamine a nivel nacional (como chequeos del cambio de aceite de las embarcaciones). PROESPA (Procuraduría Estatal de Protección al Ambiente), que se encarga de que el lugar cumpla con las reglas de protección ambiental y no contamine a nivel estatal. SAGARPA (Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y alimentación): encargados de apoyo y control en la ganadería y pesca del lugar. SEMARNAT (Secretaría de Medio Ambiente y Recursos Naturales): el cuidado de los recursos naturales e hidráulicos. SCT (Secretaría de Comunicaciones y Transportes): chequeo de permisos y papeles para el uso de las embarcaciones y transportes terrestres. IMAE (Secretaría del Medio Ambiente del Estado): cuidado y chequeo de la protección ambiental y cuidado del mismo. Todo esto para que pueda laborar de la forma correcta sin romper los protocolos establecidos, el complejo de San José de Gracia.

*Promedio de edad de visitantes al lugar:* El comandante Quezada hizo énfasis que el turismo religioso promedio que asiste al lugar tienen edad de entre 30 a 35 años, los que suelen trazar una ruta desde Zacatecas, Aguascalientes y Jalisco, visitando todos los santuarios existentes. Sin embargo también asisten familias en edad que va desde 1 a 90 -98 años, quienes tienen la dificultad para llegar hasta el Santuario.

*Régimen:* El patronato rige estacionamiento, Central camionera, sanitarios; se le cobra a los locatarios una tarifa mensual, los lancheros otorgan el 25% del costo del boleto como apoyo. El patronato esta conformado por 67 personas, los cuales son administrativos, seguridad, limpieza, entre otros. El complejo Cristo Roto y el municipio en general de San José de Gracia cuentan con establecimientos de hospedaje, centros de consumo, servicios en general, y operadores de recorridos.

## CONCLUSIONES



El proyecto Cristo Roto realizado en San José de Gracia, es un plan que en años pasados fue muy ambicioso y en el cual se pusieron muchas expectativas, sin embargo actualmente por las contingencias ambientales pueden frustrarse, ya que la presa es el factor principal para la consolidación del proyecto turístico, pues los paseos realizados en lanchas podrían extinguirse, y estos podrían ser sustituidos por paseos a caballo, o en cuatrimotos, esperando que la naturaleza beneficie a la población con el vital líquido para poder prevalecer y crecer en materia turística y la recepción de visitantes. La comunidad depende al 100 por ciento de este proyecto ya que es de donde se vienen beneficiando en materia económica y social. Siendo necesario revisar la infraestructura turística, identificando el tipo de adaptaciones que es necesario realizar para facilitar el desplazamiento, la estadía y satisfacción de estas personas que requieren de la comprensión y apoyo de los profesionales del turismo así como de las empresas dedicadas a la actividad Turística. En otro tema el lugar tiene que llevar una mejor administración y mayor control, dándole prioridad en tema de infraestructura para las personas minusválidas, pues es un mercado que bien llevado de la mano puede traer muchos beneficios.

En este trabajo de investigación, también se pudo observar como se desarrolla un proyecto enfocado hacia un beneficio de la comunidad, con un enfoque de desarrollo social y promoción turística del Municipio, el complejo del santuario del Cristo Roto, aunado al parque de aventura boca de túnel y el conjunto de presas que lo hacen un destino que se podría aprovechar de mayor manera, sin embargo se pudo apreciar algunas limitantes en este proyecto, con respecto a que éste pudiera tener un respaldo estatal y un apoyo más notorio de organismos como SECTURE (Secretaría de Turismo del Estado) y a nivel federal, se obtuvo la información por parte de encargados e involucrados que el apoyo es casi nulo que más que nada tienen que hacer del proyecto algo muy personal y con gente del municipio únicamente, en cuanto a la infraestructura se requiere una mayor atención y más apoyo para personas con capacidades limitadas. Considerando también la falta de capacitación por parte de los organismos y las dependencias involucradas para asesorar y capacitar al personal de la zona y así poder ofrecer el servicio con calidad y de manera integral.

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# MONTOS A PAGAR POR UN MEJOR SERVICIO DE AGUA EN LOS HOGARES DE LA CIUDAD DE AGUASCALIENTES

Roberto González Acolt, Universidad Autónoma de Aguascalientes

Manuel Díaz Flores, Universidad Autónoma de Aguascalientes

Luís Lenin Herrera Díaz de León, Universidad Autónoma de Aguascalientes

## RESUMEN

*El estudio presenta los resultados de una encuesta a hogares en la ciudad de Aguascalientes. Un aspecto central de la encuesta fue preguntar cuánto pagarían por mejorar el servicio de agua doméstica, las cantidades de pago serán utilizadas en una investigación posterior donde se preguntará a las familias su disposición a pagar (DAP) por un servicio que implique una mayor cantidad y calidad del agua que consumen. Los resultados derivados arrojan que las cantidades a pagar fueron: 120, 150, 200, 250, 300, 350, 450, 550, 700. También, con base a otras preguntas de la encuesta se encontró que las familias invierten en cisternas y tinacos, compran garrafones de agua y/o refrescos, lo cual sugiere que el servicio de agua no es eficiente y de calidad en la ciudad de Aguascalientes.*

**PALABRAS CLAVE:** disposición a pagar, método de valoración contingente, servicio de agua, hogares y ciudad de Aguascalientes.

## AMOUNTS PAYABLE FOR IMPROVED WATER SERVICES IN THE HOUSEHODS OF THE CITY OF AGUASCALIENTES

### ABSTRACT

*The study shows the results of a survey for households in the city of Aguascalientes. A central point of the survey was to ask how much money they would pay to improve the domestic water service, payment amount will be to used in a future research, with the objective to question a households their willingness to pay (WTP) for changes in the quality domestic water service. The results show that household would be willing to pay the following amounts: 120, 150, 200, 250, 300, 350, 450, 550, 700. Also with the results of the survey, we show a perspective of the obstacles that face these households with the service. The households invert in tanks and water tanks and they buy bottles of water and sodas, because the domestic water service is inefficient.*

**JEL:** Q25, Q59, R23

**KEYWORDS:** willingness to pay, contingent valuation method; water service, households and city of Aguascalientes

## INTRODUCCIÓN

El municipio de Aguascalientes está asentado en la región occidental de la Altiplanicie Mexicana con superficie de 960.5 km<sup>2</sup> y una altura de 1,870 metros sobre el nivel del mar. En el municipio destaca la ciudad, la cual está en el grupo de ciudades con un índice general de competitividad adecuada (INCO, s.f.). La dinámica económica de la ciudad se expresa en el crecimiento poblacional, tan solo en quince años (1995-2010) la población total creció en alrededor de 36 por ciento (INEGI, s.f.), y junto con la zona conurbada del municipio de Jesús María aglutina el 83 por ciento del PIB estatal (COTAS, 2006). Esta



pujanza económica implica un mayor consumo de agua en un contexto donde la disponibilidad natural base de agua promedio por habitante ha decrecido de 416.9 m<sup>3</sup>/hab/año en 1990 a 281.6 m<sup>3</sup>/hab/año en 2005, y una sobreexplotación del acuífero Ojocaliente-Aguascalientes-Encarnación -el principal abastecedor del vital líquido para la ciudad-, que conlleva un aumento en la profundidad de los niveles de bombeo y un mayor cantidad de reparaciones a los pozos de abastecimiento. Los cada vez más elevados costos de extracción del agua y disminución de su calidad se manifiestan en hundimientos y agrietamientos del suelo, con efectos dañinos en la infraestructura (COTAS, 2006).

Es evidente que el simple aumento de las tarifas de agua de uso doméstico en la ciudad de Aguascalientes no mejorará la sustentabilidad del servicio. Los análisis por el lado de las políticas de oferta proporcionan información sobre la tarifa de agua que debe ser fijada. Sin embargo, en los últimos años las políticas por el lado de la demanda vienen cobrando fuerza, un enfoque consiste en cuestionar a las familias su disposición a pagar (DAP) por un mejor servicio del agua en su hogar. A simple vista este método puede parecer contradictorio o erróneo, no obstante, en la actualidad los hogares de la ciudad de Aguascalientes están gastando en la compra de agua embotellada o invirtiendo en almacenar o mejorar la calidad del agua que llega a sus hogares. Además, la DAP ofrecería información sobre la valoración ambiental del recurso por parte de los consumidores (Soto, 2007; Sanjurjo, 2008; Avilés et al, 2010).

El objetivo de este documento fue obtener con el apoyo de una encuesta piloto las cantidades de la DAP de los hogares en la ciudad de Aguascalientes por tener un servicio de agua doméstica de calidad, cabe mencionar que estos montos serán incluidos aleatoriamente en la encuesta final, en la pregunta relacionada con la DAP por un servicio satisfactorio del agua. Además, con otra información de la pre-encuesta se muestra una perspectiva de la problemática que afrontan las familias de la ciudad con el servicio de agua.

## REVISIÓN LITERARIA

El método de valoración contingente (MVC) se basa en un cuestionario donde se les pregunta a las personas la valoración que le proporciona un determinado bien ambiental, el encuestador diseña el mercado para conocer la disposición a pagar del entrevistado por mantener, mejorar o cualquier otro cambio positivo del bien; o su disposición a ser compensado para renunciar a éste. Para una mayor credibilidad del método es vital que el pago se identifique fácilmente y sea aceptable. Los formatos de la pregunta pueden ser de la siguiente forma (Azqueta, 2007).

*Formato abierto:* El encuestador lanza la pregunta y espera la respuesta de la persona

*Formato subasta (bidding games):* El entrevistador presenta una cantidad, y cuestiona al encuestado si pagaría esa suma o no, dependiendo de la respuesta, la cifra original se modifica, si esta es positiva se eleva, y si es negativa disminuye, hasta que el encuestado se queda con una cifra final.

*Formato dicotómico:* El entrevistado sólo tiene dos opciones: si o no para responder sobre su disposición a pagar por el bien ambiental. Este formato es el de mayor uso y aceptación.

El MVC puede presentar ciertos problemas que tienen que ver con los sesgos en la respuesta del entrevistado. A continuación se describen los principales sesgos de actitud de los encuestados (Riera, 1994):

*Sesgo estratégico:* El entrevistado tiene motivos favorables o desfavorables para revelar el verdadero precio que estaría dispuesto a pagar, lo que refleja que su respuesta es estratégica.



*Sesgo de complacencia con el promotor de la encuesta:* El individuo que responde tiende a contestar lo que cree que el entrevistador espera de él, porque supone que una imagen solidaria o preocupada por la problemática que se le plantea le granjeará la simpatía de quién lo entrevista.

*Sesgo Interpretación de las medidas:* El encuestado responde al cuestionamiento de la determinación del valor con una disposición a pagar distinta al valor utilizado.

*Sesgo de restricciones presupuestarias:* Sucede, por ejemplo, cuando en el diseño de un cuestionario se restringe que el entrevistado valore el bien basado en su ingreso personal, sin embargo, implícitamente, lo valora considerando su ingreso familiar. Riera (1996) describe nueve pasos principales que debe cubrir un estudio de VC:

1. Definir con precisión lo que quiere medir en unidades monetarias
2. Definir la población relevante
3. Elegir que método de valoración utilizar
4. Tipo de entrevista: personal, telefónica o por correo
5. Definición de la muestra
6. Redacción del cuestionario
7. Llevar a cabo las entrevistas
8. Trabajo estadístico de los datos
9. Interpretación de los resultados

## METODOLOGÍA

La demanda de agua puede ser modelada como la de cualquier otro bien o servicio, por lo mismo bajo el análisis de la teoría microeconómica se puede partir de una función de gasto que se busca minimizar sujeta a una función de utilidad (Casey et al, 2006):

$$M(W, X) \quad (1)$$

Sujeto a

$$U = U(W, X) \quad (2)$$

M es el ingreso del consumidor, W el servicio de agua doméstica, X un bien compuesto, U la utilidad del consumidor. La solución implica que la minimización del gasto dada la restricción de la utilidad tome la siguiente forma:

$$M^* = M(P_W, P_X, U) \quad (3)$$



Donde  $P_W$  es el precio del servicio de agua doméstica y  $P_X$  precio del bien compuesto. Ahora bien si suponemos que el servicio de agua es un bien ambiental, entonces el consumidor no observa  $P_W$ , y en su elección de  $W$  puede elegir pagar o no pagar por éste, por lo que la función de gasto se presenta como:

$$M^* = M(W, P_X, U) \quad (4)$$

En esta situación la disposición a pagar (DAP) por mejorar el servicio de agua es la diferencia entre dos funciones del gasto con  $W_1 > W_0$ , y el excedente del consumidor (EC) puede ser estimado por medio de la siguiente diferencia

$$EC(W_0, W_1) = M(P_X, W_0, U_0) - M(P_X, W_1, U_0) \quad (5)$$

El cálculo de la DAP por un mejor servicio de agua doméstica se realiza mediante la estimación del excedente del consumidor, en otros términos, la DAP es el monto de dinero que cada familia está dispuesto a renunciar, permaneciendo constante su nivel de utilidad. Un prerrequisito importante para el cálculo de la DAP consiste en tener las cantidades de pago por un mejor servicio de agua potable. En nuestro trabajo, este monto de dinero fue estimado mediante una pre-encuesta con formato abierto, donde se le pregunto al entrevistado “Existe la posibilidad de financiar un programa que elevara los estándares del servicio de agua en la ciudad de Aguascalientes, con lo cual tendrá mejores condiciones en términos de recortes mínimos y una mayor calidad del agua que recibe en su hogar. ¿Cuánto estaría dispuesto a pagar en su recibo de agua para financiar este programa?” Por otra parte, la pre-encuesta permitió identificar puntos débiles o limitaciones de la encuesta final, de hecho ambas encuestas tienen las mismas preguntas excepto la referente a la DAP. Además, con los datos obtenidos se tuvo una primera aproximación de la percepción que tienen las familias en la ciudad de Aguascalientes con respecto al servicio de agua. La encuesta piloto se aplicó en 62 viviendas de la ciudad, en el mes de Noviembre del 2011.

La pre-encuesta se dividió en las siguientes partes:

1. Introducción. Se le describió al entrevistado el objetivo de la encuesta.
2. Perfil del encuestado. Incluyó aspectos como edad, sexo, integrantes del hogar, grado de estudio y colonia donde vive.
3. Percepción sobre el servicio del agua (color, presión, etc.) y aspectos ligados a su consumo (consumo de garrafones de agua y/o refresco).
4. Planteamiento del escenario. La cantidad  $x$  que estarían dispuestos a pagar por un buen servicio de agua.

## RESULTADOS

Con la información de la pre-encuesta se obtuvo las siguientes cantidades de la DAP: \$ 120, \$ 150, \$ 200, \$ 250, \$ 300, \$ 350, \$450, \$ 550 \$ 700. En cada una de las encuestas finales se utilizará de manera aleatoria uno de los montos obtenidos en la pregunta relacionada con la DAP. Por otro lado, los resultados de la pre-encuesta nos permiten describir algunos rasgos de los hogares encuestados (Tabla 1 y 2).



Tabla 1: Aspectos socio demográficos de los encuestados

Variables Demográficas	Porcentaje de Encuestas (%)
Sexo	
Femenino	63
Masculino	37
Personas que viven en el hogar	
1	2
2-5	75
6-10	19
Más de 10	4
Grado de estudio	
No fue a la escuela	3
Primaria	30
Secundaria	23
Preparatoria	24
Universidad	18
Postgrado	2
Edad	
23-35	26
36-45	39
46-60	25
Más de 60	10

La tabla muestra información de carácter sociodemográfico de los individuos encuestados: más de la mitad son mujeres; tres cuartas partes de los encuestados viven en hogares conformados entre 2 y 5 personas; un poco más del 50 por ciento tiene niveles de instrucción básica (primaria y secundaria) y, casi todos son jóvenes y adultos maduros. Fuente: elaboración propia.

Tabla 2: Nivel de satisfacción con el servicio y la presión del agua

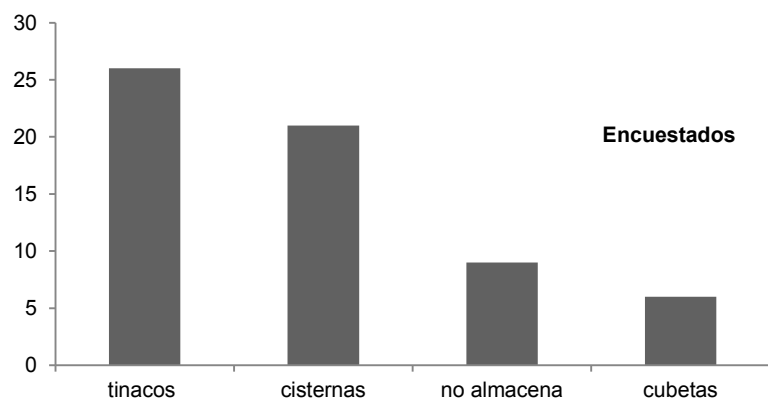
Nivel de Satisfacción	Esta usted satisfecho con el servicio del agua (%)	Esta usted satisfecho con la presión del agua (%)
No satisfecho	26	29
Poco satisfecho	11	8
Satisfecho	61	63
Muy satisfecho	2	—

Obsérvese en la tabla 2 que más de la mitad de los entrevistados se encuentra satisfecho con el servicio y la presión del agua. Sin embargo el 68 por ciento de los entrevistados no cuenta con el servicio las 24 horas del día. Fuente: elaboración propia.

Estas carencias en la calidad del servicio con lleva que las familias de Aguascalientes toman acciones de protección para minimizar el problema de la falta de este recurso las 24 horas del día. Así, el 34 % y 42 % de los entrevistados señalo, respectivamente, que almacena el agua en cisternas y tinacos (véase Figura 1). El 84 % no consume directamente agua de la llave (véase Figura 2), el 82 % compran entre uno y tres garrafones de agua semanales (véase Figura 3), de hecho solo el 15 % manifestó no consumir ningún refresco a la semana. Estas últimas acciones implican mayores gastos en el consumo de agua por parte de las familias y por lo mismo estos costos se deben considerar al estimar lo que pagan las familias en la ciudad de Aguascalientes por el servicio de agua.

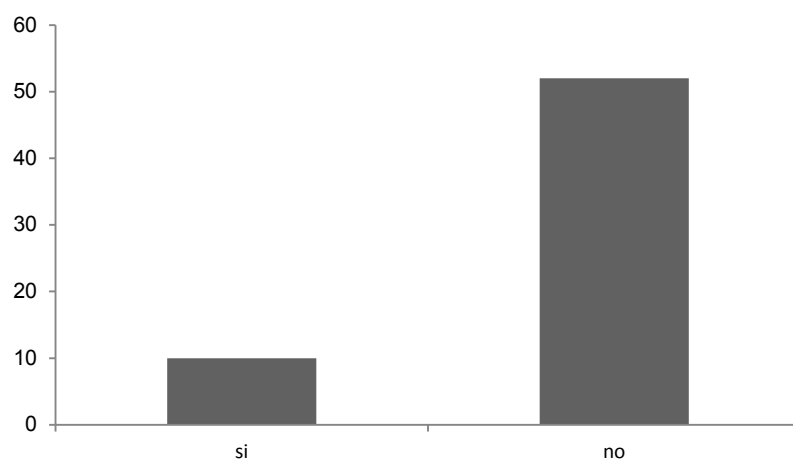


Figura 1: Almacenamiento de agua



En la figura se presenta la forma en que los entrevistados almacenan el agua. La mayoría lo hace en tinacos y cisternas, lo que refleja que las familias en la ciudad de Aguascalientes tienen que destinar recursos económicos para poder acceder las 24 horas del día al vital líquido.

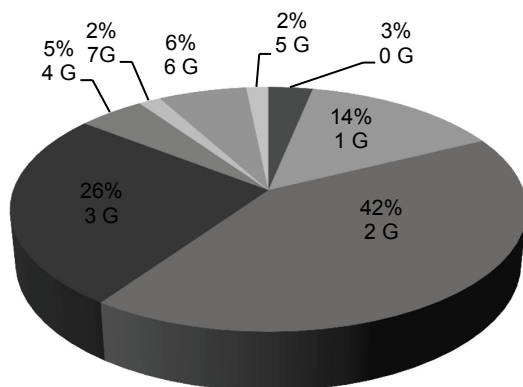
Figura 2: Consume agua de la llave



Es altamente probable que la mala calidad del agua sea un elemento que explique porque los encuestados no consumen agua de la llave directamente, tal y como se describe en la figura 2.



Figura 3: Garrafones (G) de agua comprados por las familias a la semana



*El mal servicio de agua potable puede ser un factor que explique la compra de garrafones de agua por parte de los encuestados como se refleja en la figura 3*

## CONCLUSIONES

Con base a la encuesta piloto, se definió un conjunto de cantidades a pagar, para mejorar el servicio de agua domestica que actualmente se brinda en la ciudad de Aguascalientes, dichas cantidades fueron: \$ 120, \$ 150, \$ 200, \$ 250, \$ 300, \$ 350, \$450, \$ 550 \$ 700. Las cantidades serán utilizadas en la encuesta final para saber los valores de la DAP. Por otra parte los resultados que se obtuvieron nos permitieron tener un acercamiento en la problemática de agua que se vive diariamente en la ciudad de Aguascalientes, como es el no contar con el vital liquido las 24 horas el día, provocando que las familias almacén el agua en tinacos y/o cisterna. Aunque el 84% manifestó que están conformes con el color y cantidad de agua, sin embargo, no la consumen directamente de la llave creando cierta inseguridad de la calidad, esto provoca que las familias tomen acciones como consumir garrafones de agua y/o refrescos, generando un gran gasto afectando a su economía, estos mayores gastos no se contemplan a la hora de implementar políticas públicas ligadas a las tarifas del agua. Una tarea futura es utilizar el vector de pagos de la DAP en una encuesta final, con el objetivo de estimar cuanto estarían dispuestos a pagar los hogares de la ciudad de Aguscalientes para mejorar el servicio de agua potable.

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Roberto González Acolt. Profesor Investigador del departamento de Economía de la Universidad Autónoma de Aguascalientes. Avenida Universidad 940. Ciudad Universitaria 20131. Aguascalientes, Ags; México. [rgonza@correo.uaa.mx](mailto:rgonza@correo.uaa.mx)

Manuel Díaz Flores. Profesor Investigador del departamento de Economía de la Universidad Autónoma de Aguascalientes. Avenida Universidad 940. Ciudad Universitaria 20131. Aguascalientes, Ags; México. [mdiaz@correo.uaa.mx](mailto:mdiaz@correo.uaa.mx)

Luís Lenin Herrera Díaz de León. Profesor Investigador del departamento de Administración de la Universidad Autónoma de Aguascalientes. Avenida Universidad 9490. 20131. Aguascalientes, Ags; México. [lenincpf@yahoo.com.mx](mailto:lenincpf@yahoo.com.mx)



# GRADO DE INNOVACIÓN TECNOLÓGICA DE EMPRESAS GACELA

Ana Patricia Huacuja Zamudio, Universidad Nacional Autónoma de México

Carlos Eduardo Puga Murguía, Universidad Nacional Autónoma de México

## RESUMEN

*Actualmente las empresas alrededor del mundo, enfrentan enormes retos para incrementar e incluso mantener la productividad y la competitividad, para los países emergentes es aún más complicado y una de las herramientas más importantes para conservar e incrementar su competitividad es a través de la innovación de sus productos/servicios, procesos, su forma de comercialización o su organización. En México, según cifras publicadas por la Secretaría de Economía el 99.8 por ciento de las empresas pertenecen al grupo de las micro, pequeñas y medianas empresas (Pymes), generan entre ellas el 52 por ciento del Producto Interno Bruto y representan el 90 por ciento del empleo formal. Dentro de la Pymes existe un grupo especialmente competitivo, productivo e innovador, el de las empresas denominadas "Gacela", para las cuales se han diseñado programas e instancias oficiales que apoyan y fortalecen su crecimiento. De ahí la importancia de establecer mecanismos para medir el grado de innovación tecnológica de estas empresas Gacela, siguiendo los principios indispensables de comparabilidad a nivel internacional, estabilidad, objetividad, medibles y directos, entre otros, dictados en primer lugar por la OCDE y regionalizados a nuestro entorno Latinoamericano y del Caribe por la RICYT. El objetivo de esta propuesta es: Proponer un indicador tecnológico, acorde con las normas internacionales, que permita medir el grado de innovación tecnológica de las empresas denominadas "Gacela" en México.*

**PALABRAS CLAVE:** Innovación tecnológica, empresas gacela, grado de innovación

## INNOVATION GRADE OF GACELA ENTERPRISES IN MÉXICO

### ABSTRACT

*Currently companies around the world, face enormous challenges to increase productivity and also maintain competitiveness, emerging countries is even more complicated and one of the most important tools to preserve and increase their competitiveness is through innovation of its products / services, processes, the way of how they market or its organization. In Mexico, according to figures released by the Ministry of Economy 99.8 percent of the companies belong to the group of small and medium enterprises (SMEs), generating 52 percent of the product GDP and representing the 90 percent of formal employment. Within the SMEs there a particularly competitive, productive and innovative group, the companies called "Gazelle", for which they have designed programs and official institutions that support and strengthen its growth. Hence the importance of establishing mechanisms to measure degree of technological innovation of these gazelles, following the essential principles of international comparability, stability, objectivity, measurable and direct, among others, issued in first by the OECD and regionalized to the Latin American and Caribbean environment by RICYT. The objective of this proposal is: Offer technical indicator, according to the international rules, that measure the degree of technological innovation companies called "Gazelle" in Mexico*

**JEL:** O32, O47, M15

**KEYWORDS:** Technology innovation, gacela enterprises, innovation degree



## INTRODUCCIÓN

En un mundo como el que actualmente vivimos, donde cada vez existe una mayor competencia por los mercados, donde el bienestar económico y social de las naciones depende de su capacidad para adaptarse a las nuevas condiciones, es esencial contar con una planeación y proyección del crecimiento económico. Es un hecho que México, durante los últimos años, ha ido perdiendo gradualmente competitividad, lo que implica la pérdida de atracción de dinero, tanto en el caso de inversión nacional como extranjera y esto se ha reflejado en la consecuente pérdida de productividad por parte de las empresas, las cuales al no poder competir en los mercados internacionales tienen que ceder el trabajo que no pueden realizar a favor de otras empresas ubicadas en naciones, mejor preparadas y que ofrecen mejores condiciones lo que trae consigo una disminución en la oferta de trabajo interna con las consecuencias económicas que actualmente enfrentamos. Es por ello que es tan importante aprovechar nuestra creatividad e imaginación y unir nuestros esfuerzos, en la interdisciplinariedad para proponer nuevas opciones, desde diferentes perspectivas, que nos permitan reflexionar sobre nuestra situación actual y plantear alternativas viables para superar las deficiencias de nuestra actual administración.

En este contexto, una herramienta útil para apoyar el crecimiento sería la utilización de la tecnología, la cual junto con el desarrollo de políticas públicas y el apoyo de la sociedad pueda ayudarnos a encontrar los medios para incentivar la creatividad y la innovación que se reflejen en una mayor competitividad de las empresas nacionales, para comenzar debemos conocer nuestras capacidades y potencialidades actuales para, ubicados en el contexto global establecer mecanismos que nos permitan revisar y evaluar periódicamente nuestra situación real y planear la manera de impulsar las áreas clave ya que como se afirma en el Manual de Bogotá (2001) “la innovación constituye el principal determinante de la competitividad en el contexto económico actual y además es el factor fundamental para resolver los problemas sociales en el contexto, más amplio de las sociedades del conocimiento”.

Un elemento importante que puede ayudarnos a medir nuestras capacidades y el resultado de las políticas y mecanismos de apoyo a la industria es la definición de indicadores tecnológicos comparables y compatibles con nuestra realidad, dirigidos a analizar nuestra trayectoria y contrastar nuestros cambios de manera objetiva, ya sea a nivel local, nacional, regional o internacional pero que a la vez cumplan con estándares internacionales. Existen organizaciones que desde mediados del siglo pasado se han preocupado por emitir recomendaciones respecto de las diferentes maneras y perspectivas con que nos podemos valorar internamente y comparar frente al mundo, el caso más relevante de estos esfuerzos ha sido el de la OCDE quien a través de la convocatoria de expertos de diferentes latitudes se ha avocado a la tarea de analizar cada tema tecnológico y emitir definiciones y reglas básicas como punto de partida para la obtención de datos alrededor del mundo.

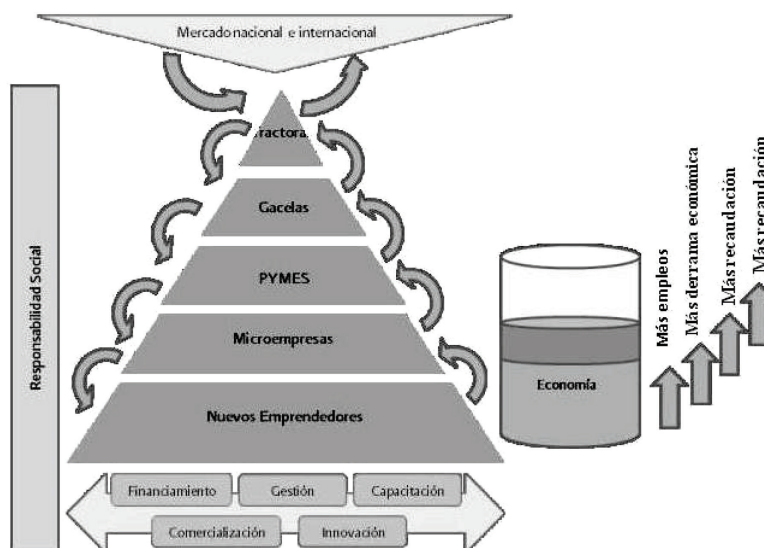
Por su origen los lineamientos emitidos por la OCDE se basaron en la experiencia y condiciones de los países desarrollados, que no corresponden a las circunstancias de los países en vías de desarrollo como es nuestro caso donde la Red Iberoamericana de Ciencia y Tecnología (RICYT) dependiente de la Organización de los Estados Americanos se ha ocupado en adaptar los conceptos ya definidos por la OCDE a las circunstancias propias de la región y a partir de éstas establecer normas propias para construir indicadores tecnológicos adecuados, útiles para analizar la situación regional particular y compensar las brechas entre las diferentes economías pero que a la vez puedan ser utilizados para establecer parámetros de medición comparables que nos permitan evaluar periódicamente los resultados obtenidos, de forma metódica a todos niveles, sin perder de vista su capacidad para ser contrastados, tanto al nivel de pares como dentro de otros contextos como el global, en particular.

Por otro lado, según reporta la Secretaría de Economía, el 99.8 de las empresas en México son de tipo Pyme, entre ellas aportan el 52% del PIB y el 90% del empleo, pero dentro de ellas existe un grupo de



empresas medianas, las más prometedoras en cuanto a crecimiento y uso de la tecnología, aquellas que arriesgan más, invierten más, innovan más y que generan fuentes de trabajo de alto valor agregado, aquellas que por sus características propias pueden impulsar el crecimiento económico del país, nos referimos a las denominadas empresas Gacela, que se distinguen por su preocupación por la competitividad y la sustentabilidad, es por ello que es especialmente importante observar e impulsar su desarrollo.

Figura 1: Representación Gráfica de la Pirámide de Empresas en México



Fuente: Secretaría de Economía (Informe de labores 2009)

Es bajo estos tres grandes temas: la innovación que impulsa la productividad, las empresas Gacela que se distinguen por su alta competitividad y la medición que nos servirá para evaluarlos como se construye esta propuesta.

## REVISIÓN DE LITERATURA

A partir de la década de 1960 la mayor parte de los países miembros de la OCDE, encabezados por Estados Unidos, Japón, Canadá, Reino Unido, Holanda y Francia comenzaron a recolectar información estadística acerca del campo de la investigación y el desarrollo experimental (I+D), pero se enfrentaron con algunas dificultades teóricas al momento de tratar de contrastar sus resultados, debidas principalmente a diferencias en el alcance, los métodos y la definición de los conceptos; de ahí surgió la necesidad de hacer una normalización y como consecuencia, en junio de 1963, la OCDE celebró una reunión donde convocó a expertos en estadísticas de investigación y desarrollo (I+D) de diferentes latitudes en la Villa Falconieri de Frascati, Italia. Derivado de estos trabajos se obtuvo la primera versión oficial de la “Propuesta de Norma Práctica para encuestas de Investigación y Desarrollo Experimental”, más conocida como el “Manual de Frascati”.

Aunque el Manual de Frascati (OCDE, 2002) es esencialmente, un documento técnico, constituye uno de los pilares de las acciones desarrolladas por la OCDE con la intención de que se comprenda de mejor manera el papel de la ciencia y la tecnología, mediante el análisis de los sistemas nacionales de innovación. Posteriormente se observó que la medición de la innovación tecnológica no podía ser dimensionada desde la perspectiva de la I+D sino, que la I+D representaba únicamente un parámetro, entre muchos otros necesarios para evaluarla; fue entonces que se elaboró un manual específico para recoger e interpretar los datos sobre innovación que se conoce como Manual de Oslo.



Entre los objetivos del Manual de Oslo están: la aportación de criterios para el levantamiento e interpretación de datos sobre innovación desde diferentes ópticas; en especial el análisis en su relación con el desarrollo económico; como por ejemplo, las actividades innovadoras que impactan directamente los resultados de la empresa y los factores que afectan su capacidad de innovar o la de aportar elementos que ayuden en la evaluación de resultados a nivel nacional; con la finalidad de definir políticas, para medir nuestros resultados a diferentes niveles como puede ser el nacional, en cuyo caso servirá para definir políticas específicas, a nivel regional o, finalmente, para ubicarnos comparativamente a nivel internacional. Desde su origen el Manual de

Oslo fue elaborado atendiendo a las condiciones de los países desarrollados y no necesariamente corresponden con las condiciones de los países que no alcanzan sus niveles de desarrollo, es por ello que se han elaborado algunos manuales para adecuar las recomendaciones emitidas en el Manual de Oslo a las condiciones específicas de otras regiones, tal es el caso de la RICYT quien a través de la convocatoria de expertos de la región ha producido el manual de Normalización de Indicadores de Innovación Tecnológica en América Latina y el Caribe, mejor conocido como Manual de Bogotá (RICYT, 2001). La intención del Manual de Bogotá es entonces, impulsar la realización de encuestas y estudios sobre los procesos de innovación tecnológica específicos de la región, apoyar la construcción de indicadores de innovación a partir de las especificidades de la región, cuidando que las cifras obtenidas a partir de estos procesos sean comparables a nivel internacional y sin descuidar la importancia de que correspondan con las características nacionales, sectoriales y particulares de los países de América Latina y el Caribe.

### Empresas Gacela

En el año 1994 la empresa estadounidense *Cognetis Inc*, fundada por David Birch; (Landström, 1996) en su reporte anual denominado “*Almanac*” utilizó por primera vez el término *Gazelle*, o su traducción al español Gacela, para identificar a las empresas que duplicaban su volumen de negocios en cuatro años, en ese momento en los Estados Unidos se identificaron 250,000 empresas de este tipo. El reporte arrojó información importante sobre el comportamiento y las características de estas empresas como el que ellas generaban por sí mismas el 70% del incremento del empleo, asumían mayores riesgos que sus competidoras, su progreso se basaba en la innovación y presentaban una gran volatilidad de sus beneficios. El impacto de los hallazgos encontrados en Estados Unidos dentro un entorno de una economía globalizada, impulsó el interés de diferentes naciones por identificar e impulsar el modelo de las empresas Gacela dentro de sus economías.

Si bien alrededor del mundo se definen a las Gacela como empresas de alto crecimiento, con un desarrollo acelerado, un incremento importante en términos de empleo y facturación; eficientes ya que presentan una mayor rotación de activos respecto a otras empresas similares; su estructura flexible y ligera les permite adaptarse al mercado en cada momento; con habilidad para crecer aún en las épocas de recesión y de crisis, invierten más tiempo y dinero en innovación que la media de las empresas de sus sectores; por su dinámica, pueden llegar a tener un impacto importante para la economía del país. Los parámetros para evaluar una empresa como Gacela varían de nación a nación, en México, para que una empresa sea reconocida y pueda ser incluida dentro del grupo de las empresas Gacela debe cumplir con las tres características siguientes (Secretaría de Economía, 2010b): tener más de tres años de operación; haber generado, durante alguno de los tres últimos años de operación, un crecimiento en las ventas superior al 15% y contar con una planta de más de 50 empleados. Las empresas Gacela, por definición, forman parte de las Pymes y ésta es la razón por la cual las políticas económicas para apoyarlas e impulsarlas, donde se consideran bajo condiciones preferenciales sus necesidades financieras y de fomento se incluyen en un apartado especial en el sector que atiende a la Pymes.



### ¿Qué es innovación?

“Una innovación es la introducción de un nuevo, o significativamente mejorado, producto (bien o servicio), de un proceso, de un nuevo método de comercialización o de un nuevo método organizativo, en las prácticas internas de la empresa, la organización del lugar de trabajo las relaciones exteriores” Manual de Oslo (OCDE, EUROSTAT, 2005)

En relación al nivel de novedad, la innovación puede ser de tres tipos: radical, progresiva o disruptiva.

*Innovación radical:* aquella innovación que implica una ruptura y tiene un impacto significativo tanto en la actividad económica de la empresa como dentro del mercado.

*Innovación progresiva o incremental:* se caracteriza por ser un proceso continuo, que alimenta el cambio de igual manera.

*Innovación disruptiva:* es aquella que plantea un nuevo uso para un producto ya existente.

Por el tipo de innovación se pueden distinguir cuatro clases, de producto, de proceso, de organización y de comercialización:

*“Una innovación de producto:* se corresponde con la introducción de un bien o de un servicio nuevo, o significativamente mejorado, en cuanto a sus características o en cuanto al uso al que se destina. Esta definición incluye la mejora significativa de las características técnicas, de los componentes y los materiales, de la informática integrada, de la facilidad de uso u otras características funcionales” (OECD, EUROSTAT, 2005)

*“Una innovación de proceso:* es la introducción de un nuevo, o significativamente mejorado, proceso de producción o de distribución. Ello implica cambios significativos en las técnicas, los materiales y/o programas informáticos” (OECD, EUROSTAT, 2005)

*“Una innovación de organización:* es la introducción de un nuevo método organizativo en las prácticas, la organización del lugar de trabajo o las relaciones exteriores con la empresa” (OECD, EUROSTAT, 2005)

*“Una innovación de mercadotecnia:* es la aplicación de un nuevo método de comercialización que implique cambios significativos del diseño o el envasado de un producto, su posicionamiento, su promoción o su tarificación” (OECD, EUROSTAT, 2005)

Por lo que se refiere a la novedad de las actividades de innovación que implementan, se puede diferenciar entre:

*Nuevo para la empresa:* hace referencia a un producto, proceso, método de comercialización o de organización que puede haber sido aplicado previamente en otras empresas pero que representa una novedad para la empresa en cuestión. (OECD, EUROSTAT, 2005)

*Nuevo para el mercado:* Se refiere al hecho cuando una “empresa es la primera en lanzarla en su mercado”(OECD, EUROSTAT, 2005) y mercado “se refiere a la empresa y sus competidores, puede referirse a una región geográfica o a una gama de productos” (OECD, EUROSTAT, 2005)



*Nuevo para el mundo entero:* “cuando la empresa es la primera en lanzarlo en todos los mercados y en todos los sectores de actividad nacionales e internacionales” (OECD, EUROSTAT, 2005)

La innovación tecnológica según afirma el Manual de Bogotá se considera como la principal fuente para alcanzar mejoras competitivas genuinas (a partir de la acumulación del conocimiento, el desarrollo de habilidades y el aprovechamiento de capacidades ya sea naturales o adquiridas); sustentables (aquellas que utilizan tecnologías “limpias” o que se preocupan por la preservación del medio ambiente) y acumulativas (vinculadas a los procesos de aprendizaje y mejoramiento tecnológico)

#### Qué son los indicadores:

La Comisión Europea afirma: “Un indicador puede definirse como la medición de un objeto a conseguir, de un recurso a movilizar, de un efecto alcanzado, de una estimación de calidad, o de una variable de contexto. Un indicador produce información cuantificada con la intención de ayudar a los involucrados con la toma de decisiones públicas a comunicarse entre sí, negociar y tomar acciones, dentro del marco de evaluación...” (European Commision, 1999). Para garantizar la utilidad de la información obtenida se recomienda:

Los indicadores deberán corresponder con criterios y procedimientos que aseguren la comparabilidad, tanto a escala nacional (al detectar las características propias de cada entidad o en conjunto como país) como en el plano internacional, ya sea a nivel región o en el contexto global. Los indicadores deberán considerar tanto las características nacionales y de los diferentes sectores productivos, como las de los diferentes tipos de empresas.

Deberán servir para contrastar y analizar los resultados obtenidos, tanto de las características actuales, como de los cambios que puedan presentarse con el tiempo (su dinámica).

La información que aporten los indicadores deberá corresponder con la necesidad de detalle requerida para definir tanto las acciones públicas como las privadas, en los campos relacionados con la ciencia, la tecnología y la productividad.

Desde la perspectiva de la RICYT:

Los indicadores deben capturar y dar cuenta de las especificidades de los procesos de innovación tecnológica de la región.

Los indicadores construidos deberán permitir el análisis compartivo del estado y dinámica de los procesos de innovación tanto a nivel global como internacional.

La información necesaria para construir los índices se obtiene a través de la realización de encuestas y la RICYT propone como punto de partida el uso de un cuestionario mínimo común para la región denominado como Formulario Básico para Encuestas de Innovación en América Latina (RICYT, 2011).

## **METODOLOGÍA**

Objetivo: Proponer un indicador tecnológico, acorde con las normas internacionales, que permita medir el grado de innovación tecnológica de las empresas denominadas “Gacela”, en México. La investigación se basó en un meta-análisis, se trata de una revisión bibliométrica de la documentación y los principales documentos de referencia que abordan los temas que forman el eje para construir un indicador que sirva para medir la innovación tecnológica de las empresas Gacela en México y que cumpla con las recomendaciones dictadas por los principales organismos involucrados. El estudio es exploratorio, uno de los objetivos de la RICYT es promover la cultura de la medición en la región pues son muy pocos los países de la zona donde se han realizado algunos levantamientos de información con estos propósitos y



muy pocas publicaciones relacionadas con la medición de la innovación ya que no existe un consenso para la definición de indicadores a nivel mundial. El estudio también es transversal, descriptivo, pues propone, a partir de tipo, novedad e impacto de las innovaciones tecnológicas para una empresa la definición y el cálculo de un *indicador*, que sirva para establecer rangos dentro de los cuales el grado de innovación de una empresa pueda considerarse como: Alto, Medio, Bajo o Nulo, según sea el caso.

### Propuesta del Indicador

La construcción del indicador que proponemos parte del Formulario Básico para Encuestas de Innovación en América Latina (RYCYT, 2011). Los ocho temas abordados en el cuestionario, (Figura 2) presentan preguntas específicas para obtener información concreta sobre elementos que considera los más importantes para la región y son:

*Variables de desempeño, útiles para:* Construir indicadores relativos a las especificidades y características de la empresa Analizar el impacto de la innovación tanto en la empresa como en su entorno Conocer las diferentes trayectorias en materia de desempeño en relación con la dinámica de innovación.

*Recursos Humanos:* Competencias y calificación del personal Proporciona información sobre el impacto y la dinámica innovadora como causa y efecto de la introducción de tecnología

*Estrategias de Innovación para:* Conocer las características de los procesos de innovación y el impacto de los resultados alcanzados Medir el nivel de compromiso de la empresa con la innovación Medir la importancia estratégica de la innovación para alcanzar la rentabilidad

*Impacto en las ventas:* Estimación sobre el porcentaje de ventas y exportaciones que corresponde con la comercialización de productos nuevos o significativamente mejorados

*Apropiabilidad:* Capacidad de las empresas para capitalizar los esfuerzos empleados para desarrollar nuevos productos y procesos Mecanismos de protección para evitar la imitación o copia de los nuevos conocimientos Para conocer mecanismos de competencia, el alcance de los resultados y los obstáculos que frenan la innovación

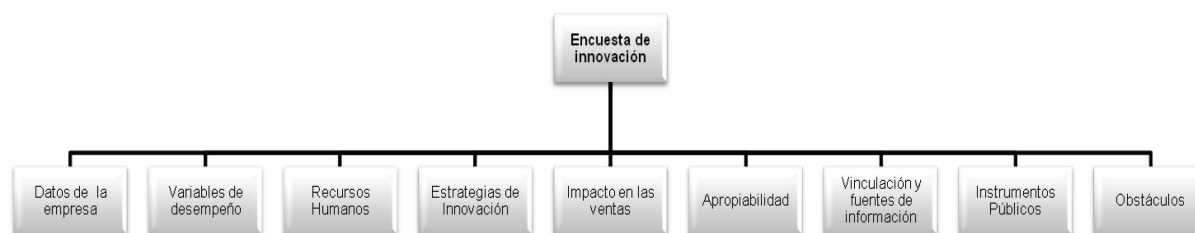
*Vinculación y Fuentes de información:* Definir la interrelación de la empresa con otros agentes del Sistema Nacional de Innovación Acceso a la información

*Instrumentos Públicos:* Para diseñar y monitorear el desempeño de las políticas públicas orientadas a promover la innovación Evaluar la capacidad del gasto público para generar un cambio en el comportamiento de las empresas

*Obstáculos:* Para identificar las dificultades que han enfrentado las empresas al plantear e implementar sus actividades de innovación



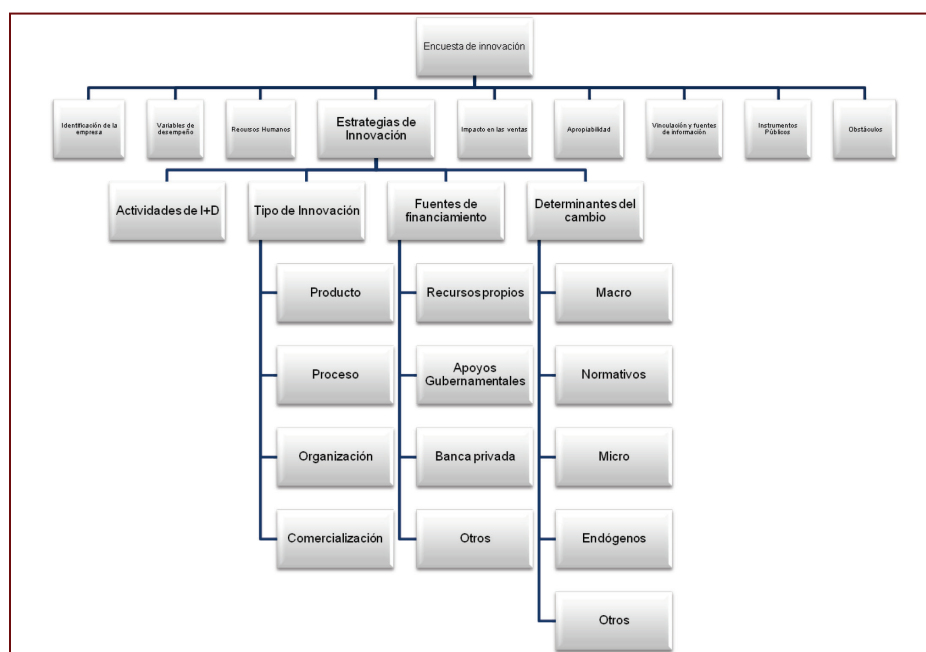
Figura 2: Temas Que Incluye el Formulario Básico Para Encuestas de Innovación en América Latina.



Fuente: Elaboración propia

A partir de nuestra definición de Grado de Innovación como la capacidad de una empresa para generar innovaciones de los cuatro tipos: procesos, productos/servicios, organizativas o comercialización en relación a la novedad y la trascendencia de sus actividades innovativas.

Figura 3: Estrategias de Innovación



Fuente: Elaboración propia

Tomando como punto de partida para la construcción de nuestro indicador la sección que se refiere al desarrollo de estrategias de innovación (Figura 3) y en especial en la parte que se refiere al tipo de innovación, donde las preguntas son:

Indique en la tabla siguiente, si durante el período de referencia la empresa logró: Introducir al mercado un producto o servicio nuevo o significativamente mejorado, Incorporar un proceso nuevo o significativamente mejorado. En caso afirmativo, señale el alcance máximo de la novedad: para la



empresa, para el mercado nacional, para el mercado internacional. Marque una sola opción, la que implique la mayor novedad alcanzada. Si desconoce el alcance, indique simplemente, para la empresa.

Durante los años 1 y 2 la empresa ha logrado introducir o incorporar un:	Sí o no			Novedoso para:	
	Si	No	la empresa	el mercado nacional	el mercado internacional
1. Bien nuevo					
2. Servicio nuevo					
3. Un nuevo uso a un producto, bien o servicio					
4. Bien significativamente mejorado					
5. Servicio significativamente mejorado					
6. Dio un nuevo uso a un producto ya existente					
7. Proceso nuevo					
8. Proceso significativamente mejorado					

### Durante el período de referencia (en los años 1 a 2) la empresa

*¿Modificó de forma significativa su organización?*

*Ya sea para cambiar las prácticas de la empresa, la organización del lugar del trabajo, al interior de la firma, o el modo de vincularse con el exterior)*

*SÍ \_\_\_\_\_ NO \_\_\_\_\_*

*Si es así, dé una estimación, en moneda nacional, sobre los recursos destinados durante el período. Considere las actividades de planificación, diseño y elaboración de los nuevos métodos, adquisición de equipo, compra de licencias, contratación de consultoría, gastos de capacitación de personal, y otros gastos necesarios para su puesta en marcha). (No incluya IVA ni otros impuestos).*

*\$.....*

### Durante el período de referencia (en los años 1 a 2) la empresa

*¿Modificó de forma significativa su comercialización? Introdujo cambios en el diseño o envasado del producto, en los métodos de tarificación, en la distribución del producto, y/ o en su promoción.*

*SÍ \_\_\_\_\_ NO \_\_\_\_\_*

*En caso afirmativo dé una estimación, en moneda nacional, sobre los recursos que destinó durante el período a ello, considere las actividades: de planificación, diseño y elaboración de los nuevos métodos, adquisición de equipamiento, compra de licencias, contratación de consultoría, gastos de capacitación de personal, y otros gastos necesarios para su puesta en marcha. (No incluya IVA ni otros impuestos).*

*\$.....*

Con el fin de incluir el caso de las innovaciones disruptivas, se realizará una adecuación al cuestionario propuesto por la RICYT, para ello se agrega una opción más a la tabla: *Dió un nuevo uso a un producto ya existente*. El indicador GIEGM (Grado de Innovación de las Empresas Gacela de México) que proponemos, será planteado considerando las características de empresas mexicanas, dentro del grupo de las Pymes, específicamente en el rango de las empresas pequeñas y medianas, las identificadas como empresas Gacela.



Figura 4: Construcción de un Indicador Para Medir el Grado de Innovación de las Empresas Gacela en México



Fuente: Elaboración propia

Para la construcción de nuestro indicador y partiendo de nuestra definición sobre el grado de Innovación, se deberán tomar en cuenta factores como el tipo de innovaciones que se hayan realizado durante el periodo de observación y la novedad que sus esfuerzos han producido. (Figura 4.) Determinaremos entonces el grado de innovación considerando:

Tipo de innovación, de acuerdo con el Manual de Oslo:  
de producto/servicio,  
de proceso,  
de mercadotecnia (comercialización),  
de organización

La novedad de las innovaciones o alcance de la novedad:  
nuevas para la empresa,  
nuevas para el mercado nacional  
nuevas para el mercado internacional

El Manual de Oslo recomienda especialmente, preguntar por las innovaciones de producto o proceso introducidas en el periodo y que representen una novedad para el mercado. El **impacto** de las innovaciones que se han llevado a cabo en la empresa:

incrementales,  
radicales,  
disruptivas

La trascendencia de la innovación, se asignará un factor de ponderación en el caso de las innovaciones en producto/servicio y proceso, debido a que las innovaciones de estos dos tipos son las que influyen directamente sobre la competitividad y la productividad de una empresa; a diferencia de las mejoras en comercialización y organización, que a veces vienen como consecuencia de las primeras.

Para respaldar esta ponderación consideraremos lo que el Manual de Oslo dice al respecto "...algunos nuevos métodos de organización pueden ser específicos para una empresa dada, lo que complica la comparación con otras empresas". Respecto de las innovaciones en comercialización (mercadotecnia) el mismo Manual de Oslo afirma que "el concepto de novedad se puede aplicar a la mayoría de las



innovaciones de mercadotecnia (como nuevos métodos de contratación, de colocación y de promoción de los productos) aunque no es ciertamente tan pertinente para los nuevos diseños de productos” en este caso, debido a la dificultad para discernir entre los casos de novedad, al igual que el anterior tampoco se le asigna un peso especial. A las innovaciones radicales se le dará asimismo un peso mayor, sobre los casos de innovaciones incrementales y disruptivas ya que representan un esfuerzo mayor, frente a los otros dos tipos, por involucrar productos/servicios o procesos totalmente nuevos para el mercado; en comparación, al esfuerzo desarrollado con el objetivo de modificar un producto ya existente o al de encontrar un nuevo uso para un producto ya existente y conocido en el mercado, en estos dos últimos casos, el peso que se les asignará será el mismo. El cálculo del GIEGM (Grado de Innovación de las Empresas Gacela en México) como sigue:

$$\text{GIEGM} = \frac{7}{\sum_{i=1}^7 (inp_i im_i fp_i)} + io + ic$$

Donde:

inp = tipos de innovación de producto/servicio o proceso realizados, se evaluará con una escala binaria:

1 = SÍ

2 = NO

im = novedad de la innovación, se evaluará con una escala que va del uno al tres con:

1 = nuevo para la empresa

2 = nuevo para el mercado nacional

3 = nuevo para el mercado internacional

fp = esfuerzo de la innovación, los valores que recibirá estarán entre dos y tres con:

3 = producto nuevo

2 = producto mejorado o un nuevo uso para un producto existente

io = innovación en organización, evaluado por medio de una escala binaria:

1 = SÍ

2 = NO

ic = innovación en comercialización, evaluado con una escala binaria:

1 = SÍ

2 = NO

De acuerdo con los límites dados antes, podemos definir una escala para el grado de innovación de una empresa Gacela de México como: alto, medio, bajo o que no realizó innovaciones durante el periodo de referencia cuando:

Grado de innovación alto cuando GIEGM está entre 27 y 35

Grado de innovación medio cuando GIEGM está entre 13 y 26

Grado de innovación bajo cuando GIEGM está entre 3 y 12

Grado de innovación nulo en el caso de que GIEGM sea menor que 3

El Grado de innovación máximo, el que corresponde con el valor máximo, (GIEGM=35 puntos) representa el caso cuando la empresa analizada realizó innovaciones radicales, de producto, servicio y proceso simultáneamente, con impacto en el mercado a nivel internacional, a la vez que introdujo cambios en su forma de comercialización y organización, además de haber encontrado un nuevo uso para alguno de los productos existentes. En la Figura 5 se presenta gráficamente los espacios donde se moverán los diferentes grados de innovación definidos por el indicador GIEGM.

Estas definiciones sobre las fronteras entre los diferentes grados de innovación podrán y deberán ser ajustados de acuerdo con las experiencias que se vayan obteniendo a partir de la aplicación de la fórmula. En caso de que alguna pregunta no haya sido respondida, como sugiere el Manual de Oslo, la respuesta se puede tomar de la información correspondiente del levantamiento anterior, es por ello que se recomienda



tener una muestra representativa de empresas que se conserve en el tiempo, hasta donde sea posible, con el fin de poder observar los cambios que presentan. Otro punto importante a definir será la periodicidad de las encuestas, para ello nuevamente haremos referencia al Manual de Oslo, donde se propone que el plazo entre dos encuestas subsecuentes no sea menor a un año ni mayor de tres; la sugerencia en nuestro caso, es que dado que no se tiene ningún registro; inicialmente el levantamiento se realice únicamente sobre un grupo representativo de las empresas Gacela, de forma anual, para empezar a conocer las características particulares de nuestras empresas y dar seguimiento a su dinámica; posteriormente se podrá ajustar, de acuerdo a los resultados y conclusiones obtenidos. Debido a que la base para calcular el indicador es una propuesta a nivel de la región de Latinoamérica y el Caribe elaborada por la RICYT con base en el Manual de Bogotá el indicador GIEGM propuesto tiene las características de:

*Comparabilidad:* Consistencia Interna El indicador puede ser calculado para las empresas Gacela de una región del país o a nivel nacional Estabilidad Temporal El indicador está planteado para “q” Validez De Constructo comparable tanto a nivel de los indicadores desarrollados en los países de la región, como respecto a otros producidos en el resto del mundo

### Externa

*Normas de calificación:* Define fronteras entre los diferentes grados de innovación

Figura 5 Rangos de Valores Que Toma la Tabla Para Producto, Servicio, Proceso y Nuevo Uso



Fuente: Elaboración propia

## CONCLUSIONES

La innovación tecnológica es básica para incrementar la competitividad de las empresas, existe una relación directa entre el grado de innovación de las empresas y el nivel de desarrollo de un país, es por ello que es tan importante conocer las capacidades de las empresas a nivel país. Un elemento estratégico es la definición de indicadores tecnológicos comparables, que cumplan con los estándares internacionales, compatibles con nuestra realidad, dirigidos a analizar nuestra trayectoria y que sirvan para contrastar nuestros resultados de manera objetiva a diferentes niveles, ya sea local, nacional, regional o internacional. Si bien es cierto que en general la región de Latinoamérica no se distingue por presentar innovaciones radicales, es importante poder establecer un parámetro que nos dé un marco de referencia útil para determinar la categoría donde se encuentra el grado de innovación de las empresas que son más proclives a la novedad, las Gacela.



El cuestionario propuesto es un punto de inicio, la tarea de tratar de definir un indicador es complicada, ya que debe cumplir con condiciones específicas y ser lo suficientemente general como para incluir las condiciones no sólo locales o regionales sino que debe considerar otros entornos; su definición no es estática, sino que debe ser revisada periódicamente para verificar su validez y, en caso necesario, ser adaptada a las nuevas necesidades o circunstancias. Existen diferentes temas tecnológicos que pueden ser evaluados, algunos más estudiados que otros, aunque en la mayor parte, hasta el momento, sólo se encuentran disponibles publicaciones de resultados locales o regionales parciales debido a la falta de acuerdos. Se hizo un esfuerzo para proponer una alternativa que permita medir el grado de innovación de las empresas Gacela en México, definiendo como grado de innovación la capacidad de la empresa para generar innovaciones de los cuatro tipos: proceso, producto/servicio, organización o comercialización en relación a la novedad y trascendencia de sus actividades innovadoras diferenciando entre un grado alto, medio, bajo o nulo.

Para México es muy importante poder disponer de información sobre evaluaciones de este tipo, desde diferentes perspectivas; por ejemplo, desde el punto de vista de la empresa la información le será útil para satisfacer su interés por reconocer su desarrollo y su capacidad de competencia tanto dentro del ámbito nacional como internacional y el gobierno puede obtener información valiosa para conocer el impacto de los procesos de innovación de las empresas Gacela y definir programas dirigidos al apoyo, desarrollo y fomento de la generación de fuentes de trabajo que puedan ofrecer oportunidades mejor remuneradas y con mejores condiciones laborales, además de aprovechar la capacidad del sector de empresas de este tipo, para convertirse en un detonante que mejore el desarrollo y la competitividad del país.

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# DESEMPEÑO DE LOS FONDOS DE PENSIONES CHILENOS EN EL EXTRANJERO

Renato Balbontín, Universidad Andrés Bello

## RESUMEN

*Teniendo en consideración el ciclo de altas volatilidades que se generó a partir de la crisis financiera del año 2008, se analiza el desempeño de los Fondos de Pensiones Chilenos a través de los índices de Jensen, Sharpe y Treynor. La comparación se hace en base mensual para el período septiembre 2007 – agosto 2012. Se concluye que los fondos de pensiones tuvieron un desempeño similar al índice global MSCI-ACWI, pero no lograron entregar un premio por unidad de riesgo por encima del rendimiento promedio de los bonos del Tesoro Americano. Al desagregar el riesgo total de los fondos de pensiones en sus componentes sistemática e idiosincrática, se confirma la dificultad para eliminar el riesgo no sistemático y las conclusiones sugieren que las restricciones que impone la normativa en Chile les permite alcanzar niveles de retorno similar al de una cartera activa global, pero con un sustancial incremento en el riesgo total.*

**PALABRAS CLAVES:** Diversificación, retorno, volatilidad, riesgo, sistemático, idiosincrático.

## OVERSEAS PERFORMANCE OF CHILEAN PENSION FUNDS

### ABSTRACT

*Considering the cycle of high volatility that was generated on account of the financial crisis of 2008, we analyze the performance of Chilean Pension Funds by means of Jensen's measure, Sharpe's ratio and Treynor's ratio. Comparisons are made on a monthly basis from September 2007 to August 2012. We conclude that the pension funds had a similar performance to the MSCI-ACWI global index, but failed to deliver a premium per unit of risk above the average yield of U.S. Treasury bonds. By breaking down the total risk of the pension funds into their systematic and idiosyncratic components, we confirm the difficulty involved in eliminating unsystematic risk. Our findings suggest that the restrictions imposed by Chilean law allowed the funds to reach return levels similar to an active global portfolio, albeit with a substantial increase in overall risk.*

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

**KEYWORDS:** Diversification, return, volatility, risk, systematic, idiosyncratic.

## INTRODUCCIÓN

La mayor parte de la inversión extranjera de los fondos de pensiones chilenos se diversifica a través de fondos mutuos accionarios que operan en los mercados de capitales de Norteamérica, Europa y Asia.

El presente documento analiza el nivel de eficiencia con que se ha administrado, en los últimos años, aquella parte de la cartera accionaria invertida en mercados extranjeros. La eficiencia en la administración activa de carteras de inversión dice relación con lograr rendimientos superiores a los que eventualmente se obtendrían con una estrategia pasiva asociada, por ejemplo a la inversión en un índice accionario bien diversificado o alternativamente, a la generación de valor a través de un premio por unidad de riesgo por encima del rendimiento de un instrumento de renta fija de referencia. Para llevar a cabo este análisis plantearemos las siguientes hipótesis de estudio:



Primero, que al menos como industria, el desempeño de los fondos de pensiones en el extranjero, durante los últimos cinco años, ha sido similar en retorno al de un índice global de diversificación como lo es el Morgan Stanley All Country World Index (MSCI-ACWI). Segundo, que el rendimiento promedio de los fondos de pensiones por unidad de riesgo no ha sido inferior al de los bonos del Tesoro Americano de largo plazo. Tercero, que la diversificación de los fondos de pensiones en mercados globales se ha logrado con un nivel de riesgo sistemático similar al asociado a muestras representativas de los fondos mutuos que canalizan una significativa proporción de la inversión en el extranjero.

## REVISIÓN DE LA LITERATURA

### Desempeño de los Fondos de Pensiones

Los últimos estudios realizados en esta área se han llevado a cabo con la colaboración de la Organización para la Cooperación y el Desarrollo Económico (OCDE) y el Banco Mundial. Antolín (2008) resume los resultados de análisis comparativos en desempeño efectuados a fondos de pensiones privados que operan en Latinoamérica y Europa, destaca la necesidad de desarrollar a futuro estándares internacionales para poder comparar efectivamente resultados entre países. Se refiere específicamente a Walker e Iglesias (2007) quienes analizan el desempeño de fondos de pensiones en base al Ratio de Sharpe, explicitando la volatilidad del activo de renta fija y, siguiendo a Lo (2002), concluyen que en general los fondos de pensiones en varios países han tenido un buen rendimiento al compararse con un activo libre de riesgo de corto plazo, pero esta situación no se da cuando el *benchmark* utilizado es un bono libre de riesgo de largo plazo.

### Riesgo Sistemático Vs. Riesgo Idiosincrático

De acuerdo a la teoría financiera, una cartera de inversiones bien diversificada debería tener asociado un riesgo idiosincrático próximo a cero Ross, Westerfield y Jaffe (2000). El modelo CAPM asume que los inversionistas pueden eliminar todos los riesgos excepto aquel asociado a la covarianza de sus retornos con los de un índice representativo del retorno total de mercado, el cual no es diversificable Copeland y Weston (1979). Si  $\sigma_C^2$  representa el riesgo total de la cartera C, éste se puede descomponer en su riesgo sistemático  $\beta_C^2 \sigma_M^2$  e idiosincrático  $\sigma_\varepsilon^2$  tal como queda expresado en la siguiente ecuación:

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

Proponemos que  $\sigma_\varepsilon^2$  se exprese como la fracción  $(1 - [\rho_{CM}]^2)$  del riesgo total  $\sigma_C^2$ , donde  $\rho_{CM}$  representa el coeficiente de correlación entre los retornos de la cartera C y los de un índice de mercado, entonces concluimos que con  $\rho_{CM}$  superior a 0.995 se logra que  $\sigma_\varepsilon^2$  represente menos de un 1% de  $\sigma_C^2$ . Muchos estudios se han hecho entorno a este tema, Campbell et al. (2000) destacan el aumento en la volatilidad a nivel de activos individuales en comparación con la volatilidad a nivel de mercado, lo que ha provocado una disminución en el poder explicativo del mercado respecto al grado de correlación entre activos. También este estudio hace notar que ha aumentado el número de acciones necesarias para lograr una cartera bien diversificada. Bennett y Sias (2010), por su parte se refieren a las actuales dificultades empíricas para conformar carteras con riesgo diversificable próximo a cero y sugieren que la razón de esta anomalía estaría en burbujas de precios que los arbitadores no han sido capaces de eliminar. Resulta de interés en nuestro análisis medir qué tan bien diversificada se encuentra la parte de los fondos de pensiones chilenos invertida en el extranjero, y cómo se compara su riesgo idiosincrático con el asociado a las carteras de fondos mutuos que concentran sus inversiones en mayor medida.



## METODOLOGÍA Y FUENTE DE DATOS

Unas de las prácticas más usuales en países que tienen mercados de capitales desarrollados es la medición del desempeño financiero en empresas que administran fondos de terceros a través de índices.

Los utilizados en nuestra investigación son: el índice de Jensen, el índice de Sharpe y el índice de Treynor, los cuales son explicados a continuación:

### Índice de Jensen

Este índice, más conocido como “alfa de Jensen” Jensen (1968, 1969), es una medida absoluta del desempeño de una cartera. Su determinación se basa en el modelo CAPM Sharpe (1964), Lintner (1965), Mossin (1966) y resulta de efectuar un análisis de regresión lineal entre el exceso de retorno de una cartera sobre el retorno de un instrumento de renta fija libre de riesgo, y el exceso de retorno de un índice de mercado sobre el activo de libre riesgo en un determinado período de tiempo, de acuerdo a la siguiente ecuación:

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

Donde  $R_{Ct}$  representa el retorno de la cartera C en el período (mes) t,  $R_{Lt}$  representa el retorno del instrumento de renta fija libre de riesgo en el período (mes) t,  $R_{Mt}$  representa el retorno de un índice asociado al comportamiento promedio de mercado en período (mes) t,  $\varepsilon_{Ct}$  representa el error en la medición del retorno de la cartera C, que se obtiene en el período (mes) t al efectuar la regresión lineal. Finalmente  $\alpha_C$  y  $\beta_C$  representan el intercepto y la pendiente de la regresión respectivamente.

### Índice de Sharpe

Este índice ( $S_C$ ) se construye tomando como base la línea de mercado de capitales y se calcula dividiendo el exceso de retorno esperado de una cartera C sobre el valor esperado del retorno de libre riesgo en un cierto número de períodos (N), por la cantidad de riesgo asumida para obtener dicho retorno, representado por la desviación estándar de los retornos de la cartera C, Sharpe (1966).

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

Este índice mide en términos relativos la eficiencia en la administración de una cartera C, al corregir el exceso de retorno por unidad de riesgo total de la cartera. Dicho indicador es bastante utilizado para comparar eficiencias relativas entre carteras, y también para efectuar comparaciones contra una cartera representativa del comportamiento del mercado en un cierto número de períodos  $S_C$  vs.  $S_M$ . Una forma alternativa de construir este índice es considerar, para el retorno libre de riesgo, su variabilidad en el tiempo de modo explícito:

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

Lo (2002) desarrolla una metodología para determinar si este índice es significativamente diferente de cero y explica que, en caso no lo sea, eso significaría que los retornos de la cartera analizada son equivalentes a los del activo de libre riesgo. Asumiendo, para el exceso de retorno de la cartera C sobre el



activo de libre riesgo, independencia e idéntica distribución (i.i.d.), el error estándar ( $SE$ ) del estimador del índice de Sharpe queda determinado por:

$$SE\left(\hat{S}_{(C-L)}\right) = \sqrt{\frac{1 + \frac{S_{(C-L)}^2}{2}}{N}} \quad (5)$$

### Índice de Treynor

Este indicador de eficiencia ( $T_C$ ) es similar al índice de Sharpe. La diferencia se encuentra en el denominador, al corregir el exceso de retorno de la cartera C sobre el activo de libre riesgo dividiendo por el parámetro beta de la cartera, obtenido a partir del modelo CAPM Treynor (1965), el nivel de eficiencia queda entonces determinado al comparar  $T_C$  entre diferentes carteras.

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

Este índice normaliza los retornos considerando sólo la componente sistemática ( $\beta_C$ ) del riesgo, por lo tanto es más adecuada su utilización cuando las carteras se encuentran bien diversificadas (eliminado el riesgo idiosincrático).

### Fuente de Datos y Su Análisis Preliminar

En Chile las Administradoras de Fondos de Pensiones (AFP) gestionan cinco tipos de fondos (A, B, C, D y E) que se caracterizan por estar constituidos y poseer diferentes límites de inversión en instrumentos renta variable, los que en definitiva determinan los niveles de riesgo para cada uno de ellos. El fondo tipo A es el más riesgoso, al admitir una mayor proporción en instrumentos de renta variable y el tipo E el con menor nivel de riesgo. Son los afiliados al sistema privado de pensiones los que eligen en qué tipo de fondo invierten sus ahorros de acuerdo a su disposición para asumir riesgos, al nivel de ahorro que han acumulado, a su edad y horizonte de tiempo que mantendrán su fondo hasta que se jubilen. La Tabla 1 muestra la evolución de la diversificación, a nivel agregado, en renta variable extranjera para los diferentes tipos de fondos.

Tabla 1: Diversificación Renta Variable Extranjera en Porcentaje

Mes	Fondo A	Fondo B	Fondo C	Fondo D
dic-07	55.8	41.6	26.0	11.7
dic-08	52.2	38.1	19.6	8.4
dic-09	61.5	41.1	22.6	10.5
dic-10	57.5	37.2	19.2	8.8
dic-11	56.0	34.8	17.3	6.7
ago-12	54.9	33.6	17.2	6.5
Promedio	56.3	37.7	20.3	8.8

*En esta tabla no se ha incluido el fondo tipo E por la baja proporción en instrumentos de renta variable que considera. El total de inversión en renta variable extranjera al mes de septiembre 2007 ascendía a 37487 millones de dólares, en tanto a septiembre 2012 fue de 36005 millones de dólares. Fuente: Superintendencia de Pensiones.*

La serie de datos, base de esta investigación, se construyó a partir de los retornos mensuales nominales base dólar, para cada tipo de fondo obtenido a partir de los Informes de Inversiones y Rentabilidad, sitio



web (<http://www.safp.cl/portal/informes/581/w3-propertyvalue-5975.html>). En la Tabla 2 se detallan los retornos mensuales nominales anualizados expresados en base dólar.

Tabla 2: Retorno Promedio Aritmético Anualizado en Porcentaje

Período	Fondo A	Fondo B	Fondo C	Fondo D	Bonos TB LP
Sep - Dic 07	61.7	57.9	51.0	53.3	4.7
Ene - Dic 08	-55.6	-56.4	-55.9	-58.2	4.3
Ene - Dic 09	93.1	89.7	77.0	72.7	3.8
Ene - Dic 10	22.0	26.5	24.9	21.5	3.9
Ene - Dic 11	-16.6	-17.7	-20.1	-18.9	3.6
Ene - Ago 12	20.6	19.0	17.3	15.4	2.5
Promedio Anual	4.1	3.5	0.8	-1.1	3.8

Los retornos son nominales y están expresados en base dólar. Independiente del tipo de fondo, se ha verificado una fuerte oscilación en retornos, lo cual ha significado que el volumen total de fondos administrados (nacional más extranjero) haya caído de 110000 millones de dólares a mediados del año 2008 a 69000 millones de dólares a fines de ese año para luego recuperarse a 153000 millones de dólares administrados en agosto 2012. Para efectos comparativos se ha incluido en última columna el retorno promedio de los bonos del Tesoro Americano. Fuente: Superintendencia de Pensiones, Banco Central de Chile y Treasury.gov/resource-center EUA.

El principal vehículo de inversión en el extranjero que han utilizado las AFP chilenas son los fondos mutuos accionarios, de hecho más del 80% de la inversión en el extranjero a nivel agregado se canaliza a través de más de 400 fondos mutuos autorizados por una Comisión Clasificadora de Riesgo local. Como complemento a la determinación del desempeño para cada una de los cuatro tipos de fondos de pensiones según indicadores de eficiencia propuestos, incluimos un análisis comparativo en base a muestras de 10, 20 y 40 fondos mutuos extranjeros (ver en Anexo Tabla 11: Códigos Bloomberg). El criterio para seleccionar estos 40 fondos fue básicamente identificar aquellos más transados por los fondos de pensiones, ver: Sitio web

([http://www.safp.cl/safpstats/stats/inf\\_estadistica/cinvAFP/2012/09/cinv201209.html#SEXT](http://www.safp.cl/safpstats/stats/inf_estadistica/cinvAFP/2012/09/cinv201209.html#SEXT)) Las selecciones de carteras con 10 y 20 fondos mutuos corresponden a subconjuntos, según ranking de rentabilidad en base al retorno promedio mensual obtenido en los últimos cinco años. En la Tabla 3 se incluye, para las diferentes selecciones de fondos mutuos, los retornos promedio mes nominales anualizados, expresados en base dólar.

Tabla 3: Retorno Promedio Aritmético Anualizado en Porcentaje

Período	Selección 40 FM	Selección 20 FM	Selección 10 FM	MSCI - ACWI	Bonos TB LP
Sep - Dic 07	44.7	52.8	59.5	10.3	4.7
Ene - Dic 08	-48.6	-47.4	-48.2	-41.7	4.3
Ene - Dic 09	84.9	95.1	102.4	34.9	3.8
Ene - Dic 10	22.4	25.9	27.6	12.6	3.9
Ene - Dic 11	-14.2	-13.1	-10.4	-8.0	3.6
Ene - Ago 12	11.4	11.8	12.4	13.0	2.5
Promedio Anual	4.8	7.8	9.6	-1.5	3.8

En esta tabla se ha incluido, además de las selecciones de fondos mutuos extranjeros, los retornos promedio del índice global MSCI-ACWI y de los bonos del Tesoro Americano. Al comparar los retornos de los fondos de pensiones con los de la selección de fondos mutuos extranjeros, se concluye que estos últimos han oscilado en menor medida. Si la comparación se efectúa contra el índice global, el retorno promedio de los fondos mutuos y fondos de pensiones es superior. Fuente: Bloomberg y Treasury.gov/resource-center EUA.

La otra variable cuya evolución hay que analizar en detalle es la volatilidad. En Tabla 4 y Tabla 5 se puede observar la evolución de esta variable medida como desviación estándar de los retornos para los fondos de pensiones y fondos mutuos seleccionados e índice global Morgan Stanley All Country World Index (MSCI-ACWI). Al comparar estas cifras se confirma una mayor volatilidad en los fondos de pensiones chilenos.



Tabla 4: Volatilidad Base Mensual de los Fondos de Pensiones En Porcentaje

Período	Fondo A	Fondo B	Fondo C	Fondo D
Sep - Dic 07	9.4	9.3	8.4	8.3
Ene - Dic 08	10.1	9.9	9.7	9.3
Ene - Dic 09	6.1	5.8	5.8	5.3
Ene - Dic 10	6.6	6.6	6.6	7.0
Ene - Dic 11	8.1	8.2	8.3	8.5
Ene - Ago 12	7.3	7.3	7.1	7.1
Promedio Anual	8.3	8.2	8.1	8.1

En esta tabla se detallan las volatilidades promedio de los fondos de pensiones medidas como las desviaciones estándares de sus retornos mensuales. Destaca el alto nivel de volatilidad durante el período enero- diciembre 2008, coincidente con las fuertes oscilaciones en retornos en los meses críticos de la crisis subprime. Los fondos de pensiones logran sus menores volatilidades en el año 2009. En los años 2010 y 2011 se observa una tendencia alcista, para decaer en los primeros ocho meses del año 2012. Cabe destacar que en promedio las volatilidades asociadas a los diferentes tipos de fondos son similares en magnitud. Fuente: Elaboración propia.

Tabla 5: Volatilidad Base Mensual de los Fondos Mutuos E Índice MSCI-ACWI En Porcentaje

Período	Selección 40 FM	Selección 20 FM	Selección 10 FM	MSCI – ACWI
Sep - Dic 07	7.9	8.0	7.1	4.5
Ene - Dic 08	8.8	8.9	8.6	7.2
Ene - Dic 09	7.6	7.7	7.8	6.8
Ene - Dic 10	5.5	5.7	5.2	5.9
Ene - Dic 11	6.5	6.7	6.6	5.3
Ene - Ago 12	5.8	6.0	5.9	4.9
Promedio Anual	7.6	7.7	7.6	6.3

En esta tabla se detallan las volatilidades promedio de los fondos Mutuos e Índice MSCI medidas como desviaciones estándares de sus retornos mensuales. En todos los períodos se observan volatilidades de menor magnitud al compararlas con las correspondientes a los fondos de pensiones chilenos. Fuente: Elaboración propia.

### Regresiones Lineales

Para calcular los índices de desempeño se efectuaron siete regresiones lineales, según ecuación (2), para el período septiembre 2007 - agosto 2012. Dichas regresiones fueron diseñadas en base a retornos nominales en dólares: cuatro asociadas a los fondos de pensiones tipo A, B, C y D, y tres asociadas a carteras de fondos mutuos extranjeros con 40, 20 y 10 fondos mutuos respectivamente. La variable independiente quedó representada por el exceso de retorno de mercado ( $R_{Mt}$ ) sobre el activo de libre riesgo ( $R_{Lt}$ );  $R_{Mt}$  asociada a los retornos nominales mensuales calculados en base al índice de renta variable global MSCI-ACWI, código Bloomberg MXWD:IND y  $R_{Lt}$  a los retornos del bono del Tesoro americano a 20 años plazo, ver sitio web (<http://www.treasury.gov/resource-center/data-chart-center/interest-rates/Pages/TextView.aspx?data=longtermrateYear&year=2012>). La variable dependiente en cada una de las siete regresiones quedó representada por el exceso de retorno de cada una de las carteras analizadas ( $R_{Ci}$ ) sobre el activo de libre riesgo ( $R_{Lt}$ ).

## RESULTADOS

### Análisis Índice de Jensen (Primera Hipótesis En Estudio)

De la Tabla 6, que da cuenta de los valores asociados al parámetro alfa de Jensen según la ecuación (2), se desprende que sólo las carteras de los fondos tipo A y B lograron un desempeño superior al promedio de mercado con un nivel de significancia del 10%, en tanto los fondos tipo C y D no tuvieron un rendimiento significativamente superior al índice global MSCI-ACWI.



Tabla 6: Estadísticos Descriptivos de Regresiones Fondos de Pensiones

	Fondo A	Fondo B	Fondo C	Fondo D
Alfa de Jensen	0.009944*	0.009500*	0.006704	0.005531
Error estándar	0.005127	0.005186	0.004952	0.004994
Beta	1.1756***	1.1539***	1.1474***	1.1414***
Error estándar	0.09213	0.09319	0.08899	0.08974
R <sup>2</sup> de la ecuación	0.843	0.837	0.841	0.843

\*\*\*, \*\* y \* significativo al 1%, 5% y 10% respectivamente. Estadísticos descriptivos del alfa y beta de las rectas asociadas a las regresiones para cada fondo de pensiones. Se concluye que, para estos fondos, con un nivel de significancia del 5% no es posible rechazar la hipótesis nula de alfas de Jensen igual a cero, vale decir, los fondos de pensiones tuvieron un desempeño similar al de una cartera pasiva representada por el índice MSCI-ACWI. Destaca el alto nivel de representatividad de las regresiones asociado a sus respectivos R<sup>2</sup>. Dado los betas superiores a 1.0 se concluye que todos los fondos analizados poseen un riesgo levemente superior al promedio de mercado. Cabe consignar que se detectaron y corrigieron problemas menores de heteroscedasticidad en los fondos analizados. Fuente: Elaboración propia.

De la Tabla 7, que da cuenta de los valores asociados al parámetro alfa de Jensen para los fondos mutuos extranjeros, estos registran un rendimiento superior al de los fondos de pensiones chilenos, destacando las selecciones de 10 y 20 fondos mutuos con un desempeño por encima del índice MSCI-ACWI a un nivel de significancia del 1%, en tanto la selección de 40 fondos mutuos lo hace con una significancia del 5%.

Tabla 7: Estadísticos Descriptivos de Regresiones Selección Fondos Mutuos

	Selección 40 FM	Selección 20 FM	Selección 10 FM
Alfa de Jensen	0.007072**	0.009897***	0.011515***
Error estándar	0.003231	0.003586	0.003737
Beta	1.1418***	1.1512***	1.1213***
Error estándar	0.05811	0.06445	0.06715
R <sup>2</sup> de la ecuación	0.907	0.893	0.883

\*\*\*, \*\* y \* significativo al 1%, 5% y 10% respectivamente. Estadísticos descriptivos del alfa y beta de las rectas asociadas a las regresiones para cada fondo mutuo. Se concluye que, para estos fondos, con un nivel de significancia del 5% es posible rechazar la hipótesis nula de alfas de Jensen igual a cero, vale decir, los fondos mutuos tuvieron un desempeño superior al de una cartera pasiva representada por el índice MSCI-ACWI. Destaca el alto nivel de representatividad de las regresiones asociado a sus respectivos R<sup>2</sup>. Dado los betas superiores a 1.0 se concluye que todos los fondos analizados poseen un riesgo levemente superior al del promedio de mercado. Fuente: Elaboración propia.

### Análisis Índice de Sharpe E Índice de Treynor (Segunda Hipótesis En Estudio)

De las Tabla 8 y Tabla 9, los valores asociados al índice de Sharpe, según la ecuación (4), para los fondos de pensiones y fondos mutuos analizados no dan cuenta de un rendimiento superior por unidad de riesgo respecto al rendimiento de los bonos del Tesoro Americano de largo plazo. Cabe destacar signos positivos en los índices de Sharpe y Treynor sólo para el fondo de pensiones tipo A y todos los fondos mutuos seleccionados. En todo caso hay que señalar que todos los fondos analizados tuvieron un desempeño superior al del índice MSCI- ACWI.

Tabla 8: Estadísticos Descriptivos de los Índices de Sharpe y Treynor Para los Fondos de Pensiones

	Fondo A	Fondo B	Fondo C	Fondo D	MSCI-ACWI
$E(R_C - R_L)$ mes (%)	0.0269	-0.0237	-0.2394	-0.3997	-0.433
$\sigma(R_C - R_L)$ mes (%)	8.34	8.24	8.12	8.10	6.30
Índice de Sharpe	0.003	-0.003	-0.029	-0.049	-0.068
Error estándar Índice de Sharpe	0.1291	0.1291	0.1291	0.1292	0.1292
Índice de Treynor	0.023	-0.020	-0.209	-0.350	-0.433

\*\*\*, \*\* y \* significativo al 1%, 5% y 10% respectivamente. Los valores asociados a los índices de Sharpe y Treynor son negativos en todos los fondos de pensiones analizados a excepción del fondo tipo A. De igual forma el índice MSCI-ACWI también es negativo pero en mayor magnitud. Dado el nivel de significancia en cada uno de los casos analizados no se logra un premio por unidad de riesgo significativamente superior al rendimiento promedio de los bonos del Tesoro Americano de largo plazo. Fuente: Elaboración propia.



Tabla 9: Estadísticos Descriptivos de los Índices de Sharpe y Treynor Para los Fondos Mutuos

	Selección 40 FM	Selección 20 FM	Selección 10 FM	MSCI-ACWI
$E(R_C - R_L)$ mes (%)	0.0794	0.3148	0.4583	-0.433
$\sigma(R_C - R_L)$ mes (%)	7.59	7.73	7.60	6.30
Índice de Sharpe	0.010	0.041	0.060	-0.068
Error estándar Índice de Sharpe	0.1291	0.1292	0.1292	0.1292
Índice de Treynor	0.070	0.273	0.409	-0.433

\*\*\*, \*\* y \* significativo al 1%, 5% y 10% respectivamente. Los valores asociados a los índices de Sharpe y Treynor son indicativos que las selecciones de fondos mutuos extranjeros analizados son todos positivos, pero no lograron entregar un premio por unidad de riesgo significativamente superior al rendimiento promedio de los bonos del Tesoro Americano de largo plazo. Fuente: Elaboración propia.

### Análisis de Riesgo Sistemático Vs. Riesgo Diversificable (Tercera Hipótesis En Estudio)

La Tabla 10 compara el riesgo diversificable o idiosincrático asociado a los fondos de pensiones con los correspondientes a los fondos mutuos seleccionados. De la tabla se desprende que estos últimos logran reducirlo en promedio a un nivel aproximado a la mitad del logrado por los primeros. En consecuencia los fondos mutuos seleccionados se encuentran mejor diversificados. No obstante lo anterior, este análisis confirma lo señalado en últimos estudios respecto a la dificultad de lograr carteras bien diversificadas eliminando el riesgo idiosincrático.

Tabla 10: Desagregación del Riesgo Total en Riesgo Sistemático y Riesgo Idiosincrático

	R. Total	R. Sistemático	R. Idiosincrático	R. Sistemático (%)	R. Idiosincrático (%)
Fondo A	0.0070	0.0055	0.0015	78.6	21.4
Fondo B	0.0068	0.0053	0.0015	77.9	22.1
Fondo C	0.0066	0.0052	0.0014	78.8	21.2
Fondo D	0.0066	0.0052	0.0014	78.8	21.2
Selección 40 FM	0.0058	0.0052	0.0006	89.7	10.3
Selección 20 FM	0.0059	0.0052	0.0007	88.1	11.9
Selección 10 FM	0.0058	0.0050	0.0008	86.2	13.8

Una cartera bien diversificada, según la ecuación (1), debería tener un riesgo idiosincrático próximo a cero. Los valores obtenidos son indicativos que en los fondos de pensiones persiste un alto nivel de riesgo idiosincrático, aproximadamente el doble del asociado a las selecciones de fondos mutuos extranjeros. Fuente: Elaboración propia.

## CONCLUSIONES

En la introducción de esta breve investigación se formularon tres hipótesis, la primera y segunda relativas a la evaluación del desempeño de la proporción invertida en el extranjero por los fondos de pensiones chilenos y la tercera relativa al nivel de riesgo sistemático vigente en estos fondos al compararlos con el riesgo asociado a muestras de fondos mutuos extranjeros, principal vehículo de inversión fuera de Chile por parte de las AFP. Todo lo anterior en un contexto de mercado caracterizado por bajos retornos y altas volatilidades. Respecto a la evaluación del desempeño, no fue posible rechazar la primera hipótesis. En efecto, se confirmó que los fondos han tenido un resultado similar a la del índice global MSCI-ACWI. Esto se validó a través de índices absolutos (alfas de Jensen) que resultaron no ser diferentes de cero para todos los fondos de pensiones (nivel de significancia del 5%).

La segunda hipótesis, también debe ser confirmada, por cuanto los fondos de pensiones no han tenido un rendimiento por unidad de riesgo inferior al desempeño de los bonos del Tesoro Americano. Esto se validó a través de los índices de Sharpe y Treynor, que consignaron valores negativos para los fondos tipo B, C y D. El fondo A fue el único con signo positivo, pero en todos los casos analizados estos índices no fueron significativamente diferentes de cero. Cabe señalar que resultó más apropiado aplicar el índice de Sharpe que estandariza dividiendo el retorno de cada fondo por el riesgo total de la cartera. Para todos los



fondos analizados, sólo con riesgo idiosincrático próximo a cero, el índice de Treynor hubiese adquirido relevancia. La tercera hipótesis se rechaza de momento que el nivel de riesgo idiosincrático asociado a los fondos de pensiones duplica al observado en las selecciones de fondos mutuos. Se podría sugerir que esta última conclusión dice relación con restricciones impuestas por la normativa previsional chilena. En todo caso, se confirma la evidencia empírica en relación a la dificultad actual para lograr eliminar el riesgo no sistemático mediante diversificación.

## ANEXO

Tabla 11: Códigos Bloomberg F. Mutuos (1): Selección 10 FM Y Selección 20 FM, (2): Selección 20 FM

Abeapia:lx (1)	Dfemx:us	Fidassi:lx (2)	Temlaia:lx (1)	Pighyli:lx (1)
Brgocpi:ld	Dfevx:us	Fidfdfo:lx	Galatdd:lx (2)	Pioemad:lx
Merltai:lx (2)	Dflvx:us	Fidindi:lx (1)	Guiasia:lx (2)	Roemmke:lx
Foreric:lx (1)	Dfsvx:us (2)	Fidfkli:lx	Jpmrusi:lx	Schpfca:lx (2)
Neworii:ln (2)	Dffvx:us	Fidllai:lx (1)	Newanna:ln (1)	Schbrac:lx
Capausd:lx	Dwscefc:lx	Fidlsej:lx	Moplu:lx	Schlaca:lx (2)
Ded2:gr	Dwspseu:lx	Temchia:lx	Parlain:lx (2)	Agrbx:us
Demsx :us (2)	Fidlaei:lx (1)	Temfaia:lx (1)	Parbric:lx (1)	Vinix:us

La diversificación máxima autorizada por fondo mutuo es 5% de cada fondo de pensiones. Fuente: Bloomberg y Superintendencia de Pensiones.

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## RECONOCIMIENTO

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## BIOGRAFÍA

Renato Balbontín es MBA de la Columbia University, New York e Ingeniero Civil Industrial de la Universidad Católica de Chile. Profesor de la Facultad de Economía y Negocios, Universidad Andrés Bello, adscrito a las Cátedras de Finanzas Corporativas, Valoración de Empresas e Instrumentos Derivados. Se puede contactar en la Escuela de Ingeniería Comercial, Universidad Andrés Bello, Campus Casona de las Condes, Calle Fernández Concha 700, Santiago de Chile. Correo electrónico [rbalbontin@unab.cl](mailto:rbalbontin@unab.cl)



# CALIDAD DE LA ENSEÑANZA Y EL APRENDIZAJE ESTRATÉGICO EN LA EDUCACIÓN SUPERIOR

Marianita Marroquín Yerovi, Universidad Mariana

## RESUMEN

*La enseñanza y el aprendizaje en la educación superior con niveles de calidad se han propuesto en esta investigación doctoral. Los temas fundamentales constituyen la metacognición y el aprendizaje de estrategias en el aula. La parte fundamental de la investigación corresponde a la Aplicación del Programa de Metacognición y Estrategias de Aprendizaje en el quehacer docente en la Universidad Mariana en Pasto - 2009. Como objetivo se propuso identificar el efecto de la aplicación del programa con estudiantes de Enfermería y de Trabajo Social, en términos de avances en el aprendizaje y mejoramiento del rendimiento académico con Grupos Experimentales y de Control. El diseño metodológico vincula los paradigmas: cuantitativo y cualitativo cuyo diálogo paradigmático proporciona mejores formas de tratar el objeto de conocimiento. El estudio matemático probabilístico permitió la comprobación de la hipótesis que afirma que los Grupos Experimentales tienen un mejor rendimiento académico que los Grupos de Control. Ni el perfil psicológico de los estudiantes ni el programa de estudio influyen en el alto rendimiento académico, se concluyó. Desde lo deductivo-inductivo se verificó el avance de procesos metacognitivos y estratégicos, con aportes conceptuales de autores como: Beltán y Genovard (1998) Monereo (2006) Posso (2008); Díaz y Hernández (2006) preferencialmente.*

**PALABRAS CLAVE:** Investigación pedagógica, estrategias educativas, metacognición

## TEACHING AND LEARNING IN HIGHER EDUCATION

### ABSTRACT

*This research proposes the teacher and learning processes in an upper education with high levels of quality. The underlying topics are meta-knowledge and learning strategies in the classroom. The essential part of the research relates to the Application of the Program of Meta-Knowledge and Learning Strategies in the Teacher Performances inside Universidad Mariana in Pasto – 2009. It was proposed to identify the effect of the application of the program with nursing and social worker students as the main objective, in terms of progress in the learning process and the improvement of the academic performance. Experimental and Control Groups were used. The methodological design bonds the paradigms quantitative and qualitative, which paradigmatic dialogue provides better ways of treating the knowledge object. The mathematical statics studio allowed the testing of the hypothesis: the Experimental Groups have a better academic performance than the Control Groups. The conclusion states that neither the psychological profiles of the students, nor the program they study in have any influence in the high academic performance. From the deductive-inductive manner it was verified the advancement in the meta-knowledge and strategic processes, with conceptual contributions from authors like: Beltrán and Genovard (1998), Monereo (2006), Posso (2008); Díaz and Hernández (2006) preferably.*

**JEL:** 12

**KEYWORDS:** Educational research, Educational Strategies, Metacognition



## INTRODUCCIÓN

Este artículo de resultados de la investigación Doctoral responde al interés de compartir la experiencia respecto de la docencia y el aprendizaje en la Educación Superior. Existe consciencia de las necesidades y retos de la calidad en la enseñanza en todos los niveles educativos y en todas las áreas del conocimiento y de manera especial, en el nivel universitario. La Tesis Doctoral fue la oportunidad para lograr mejores niveles de docencia y aprendizaje de estudiantes. El estudio implica el trabajo desde dos paradigmas de investigación, el cuantitativo y cualitativo los cuales, en diálogo epistemológico favorecen el objeto de estudio. En este trabajo se articula la pedagogía y la investigación; la docencia y el aprendizaje en contextos socio-culturales y académicos; la experiencia como directora del seminario permanente de capacitación docente de la Universidad Mariana y la prospectiva institucional. Los temas tratados tienen su novedad en el contexto socioeconómico y cultural y académico, si se tiene en cuenta que este estudio permitirá la profundización a nivel institucional. Los temas sobre metacognición y estrategias de aprendizaje son pertinentes en el contexto donde se labora.

La revisión literaria, la metodología, resultados y conclusiones están orientados a la aplicación del Programa de metacognición y estrategias de aprendizaje, con objetivos definidos para ser desarrollados en el aula de clase, proponiendo formas para alcanzar mejores niveles de rendimiento académico en estudiantes universitarios de Grupos Experimentales. Los resultados del análisis estadístico ofrecen las razones por las cuales se verificaron las hipótesis formuladas, la incidencia o no incidencia de los factores de comparación en el logro del alto rendimiento académico y los estadísticos que establecieron la dinámica de causa y efecto. Al verificar las hipótesis permitió afirmar que existe correspondencia entre la Aplicación del Programa de Metacognición y Estrategias de Aprendizaje en los espacios académicos con estudiantes de IV Semestre de Enfermería y II de Trabajo Social como Grupos Experimentales y el mejoramiento del rendimiento académico.

Además en las conclusiones se expresa el aporte que se consiguió establecer desde el proceso de análisis e interpretación de resultados como por ejemplo: ninguno de los factores como el perfil psicológico, ni el género ni la pertenencia a un Programa Académico determinado fueron la causa del alto rendimiento académico, dejando en claro que la causa fue la Aplicación del Programa de Metacognición y Estrategias de Aprendizaje y por ende el acompañamiento responsable de los docentes participantes en la Aplicación del Programa y la corresponsabilidad estudiantil. Además de lo expresado hasta aquí el documento cuenta con el informe estadístico, el proceso cualitativo como proceso deductivo-inductivo, construcción de redes semánticas conceptuales, triangulación por categorías deductivas, construcción de categorías inductivas, análisis de resultados y conclusiones; las mismas que evidencian el rigor metodológico desde la triangulación paradigmática.

## REVISIÓN LITERARIA

### Antecedentes

La temática propuesta forma parte de todo un movimiento del aprender a aprender y del aprender a enseñar. Se consultaron autores considerados pioneros en lo cognitivo como Novak y Gowin (1988) Piaget (1990, 1997), Ausubel, Novak y Hanesian (1996), Bandura (1982), Vygotsky (1978) y Novak (1991). De igual manera se contó con el aporte fundamental de Flavell (1970, 1971; 1078) y Mayor, Suengas y González (1995) Herrera (2009) entre otros en lo metacognitivo. En relación con las estrategias de aprendizaje se ha contado con las bases conceptuales de los autores como Beltrán (1998), Beltrán y Genovard (1998) Sternberg (1997, 1999), Monereo, Castelló, (1997 Monereo, Castelló, Clariana, Palma y Pérez (2006) Pozo y Monereo (1999) Pozo (2008), Román y Gallero 1994), Díaz-Barriga y Hernández (2007) entre otros cuyas propuestas teóricas ayudaron a cumplir con los objetivos.



Para el tema de “metacognición” se encontraron aportes de autores como: Flavell (1970, 1971; Flavell 1976), Beltrán y Genovard (1998) Beltrán (1998); Herrera F. (2009) y un estudio de Mayor, Suengas y Gonzales (1995) apoyado en los estudios de Flavell (1981, 1987); Lombana (2003), quien trabajó en la relación metacognición y educación en ciencias, cambio conceptual y metacognición en el contexto de aprendizaje. Sobre estrategias de aprendizaje se consultaron a autores como: Beltrán y Genovard (1998), Pozo y Monereo (1999); Monereo y Castelló (1997), Monereo, Castelló, Clariana, Palma y Pérez, (2006) Justicia, citado en Beltrán (1998) Pozo (2008) entre otros.

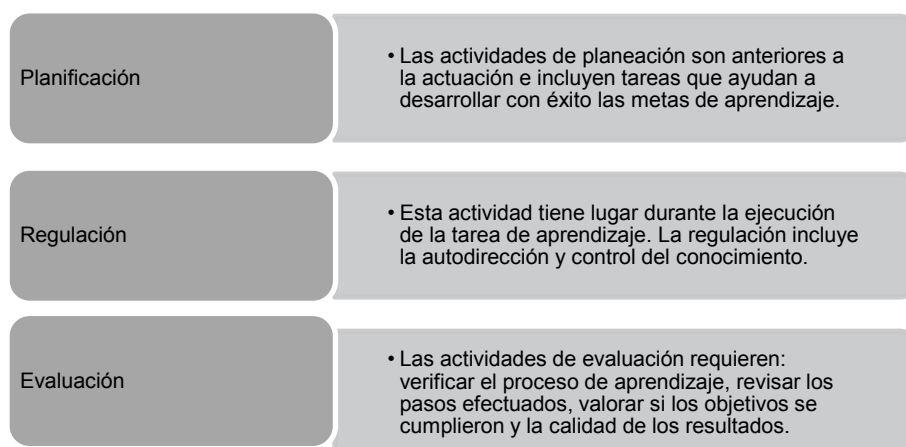
### Fundamentos Teóricos

Sobre metacognición Flavell (1971) afirmó que “el conocimiento de uno mismo concerniente a los propios procesos y productos cognitivos o a todo lo relacionado con ellos, puede ser evaluado Flavell (1971) considera cuatro elementos metacognitivos: *metas cognitivas*, *conocimiento metacognitivo* (con las tres variables de tarea, persona y estrategia), *experiencias metacognitivas* y *acciones o estrategias*. El *conocimiento metacognitivo* se refiere a “aquella parte del conocimiento del mundo que se posee y que tiene relación con asuntos cognitivos o quizá psicológicos”, Flavell, (1987).

El conocimiento metacognitivo está estructurado a partir de tres tipos de variables o categorías que se relacionan entre sí: 1. *Variables personales* o conocimiento de las capacidades y limitaciones cognitivas propias, 2. *Variables de tarea* o de conocimiento de las características y dificultades específicas de una tarea determinada y 3. *Variables de estrategia* o conocimiento de las ventajas o inconvenientes de los diferentes procedimientos en la realización de las tareas. Brown (1983) citado por Beltrán (1998 p. 371) señalan que la metacognición representa el conocimiento que los sujetos tienen de sus propios estados y procesos cognitivos y también el control que el individuo ejerce sobre dichos procesos; tanto en la descripción abierta del conocimiento, como en el uso efectivo que los sujetos hacen del mismo. La metacognición para Justicia (Beltrán 1998, p. 371), la identifica como un “*macroproceso de orden superior*”, caracterizado por un alto nivel de *consciencia y de control voluntario*, que tiene como finalidad gestionar otros procesos cognitivos más simples y elementales. La base de la metacognición reside en la posibilidad de utilizar, de forma conjunta y flexible, los procedimientos más elementales del procesamiento humano de información integrándolos en operaciones más claras y adaptadas que facilitan el aprendizaje. Brown (1987) destaca tres principales: *la planificación, la regulación y la evaluación*. Estas actividades son consideradas como procesos *altamente interactivos, superpuestos y recurrentes*. Estos procesos se pueden identificar como nodos de actividades, las cuales deben conocerse, distinguirse y ejecutarse. El conjunto es el que producen los resultados esperados



Figura 1: Macroproceso Metacognitivo



### Metacognición Según Mayor, Suengas y González

Mayor, Suengas y González (1995, pp. 54-59) orientan su pensamiento hacia los postulados de la psicología cognitiva, y desde allí profundizan en los temas claves de este estudio, como el conocimiento y la memoria (...) La actividad metacognitiva incorpora tres componentes básicos en su modelo de metacognición; es decir, la consciencia, el control y la “autopoiesis”. La toma de *consciencia* como actividad metacognitiva puede tener niveles como la intencionalidad, como aspecto fundamental que se refiere a la actividad mental se remite siempre a un objeto distinto de ella misma. El *control*, es una acción dirigida a las metas Ginsburg, Brenner y Von Cranach, (1985), Frese y Sabini (1985) o de una manera más específica, como control ejecutivo en Sternberg (1985), Brown y Palinscar (1987), Borkowsky y Truner (1990). La *autopoiesis*, significa un “salto de nivel” que crea algo diferente de lo ya existente en el aprendizaje estudiantil.

### Epistemología de la Metacognición

La metacognición para Justicia (Beltrán 1998, p. 371), la identifica como un “*macroproceso de orden superior*”, caracterizado por un alto nivel de *consciencia y de control voluntario*, que tiene como finalidad gestionar otros procesos cognitivos más simples y elementales. La base de la metacognición reside en la posibilidad de utilizar, de forma conjunta y flexible, los procedimientos más elementales del procesamiento humano de información integrándolos en operaciones más claras y adaptadas que facilitan el aprendizaje. El efecto último de la metacognición con este papel regulador del sistema cognitivo no es otro que hacer más adaptativa la conducta del individuo a los requerimientos del medio. Por ejemplo, la lectura es una actividad compleja en la cual se puede descomponer en elementos simples como: perceptivos, fonéticos, sintácticos, semánticos, motores, etc. Entre las actividades metacognitivas que conforman este macroproceso, Herrera (2009, p. 35) expresa que la “Metacognición se refiere, entre otras cosas, al control activo y a la consecuente regulación y orquestación de estos procesos en relación con los objetos de conocimiento a los que se refieren, normalmente al servicio de alguna meta concreta u objetivos” (Flavell, 1976, p. 232).

### Evolución del Concepto de Estrategia de Aprendizaje

Pozo y Monereo (1996, p. 17) recogen una interesante referencia respecto de las diferentes concepciones que han tenido las estrategias de aprendizaje en relación a las tendencias de cada época; así respecto del conductismo, cognitivismo y constructivismo. Además Beltrán (1998) y Pozo (2008) ofrecen una amplia



aportación sobre lo conceptual y aplicativo de las estrategias de aprendizaje. En la obra de Monereo, Castelló, Clariana, Palma y Pérez (2006, p. 23), establecen una distinción entre técnica y estrategia expresando: “Son muchos los autores que han explicado qué es y qué supone la utilización de estrategias a partir de esa distinción entre una “técnica” y una “estrategia”. Las técnicas pueden ser utilizadas de forma más o menos mecánica, sin que sea necesario para su aplicación que exista un propósito de aprendizaje por parte de quién las utiliza; *las estrategias, en cambio, son siempre conscientes e intencionales, dirigidas a un objetivo relacionado con el aprendizaje.*

Beltrán (1998, p. 50 expresa que “las estrategias hacen referencia, más bien a operaciones o actividades mentales que facilitan y desarrollan los diversos procesos de aprendizaje escolar. A través de las estrategias podemos procesar, organizar, retener y recuperar el material informativo que tenemos que aprender, a la vez que planificamos, regulamos y evaluamos esos mismos procesos en función del objetivo previamente trazado o exigido por las demandas de la tarea.” Pozo (2008) está entre los autores que han proporcionado una definición de estrategia de aprendizaje. La diferencia entre una técnica o estrategia casi nunca está en lo se hace, sino en cómo se hace, o dicho en otras palabras, es un mismo procedimiento que puede usarse de modo técnico o estratégico, dependiendo de las condiciones en que se haga. No es, por tanto, cuestión de categorizar los procedimientos como técnicos o estratégicos, sino de diferenciar cuándo un mismo procedimiento se usa de modo técnico (es decir rutinario, sin planificación ni control) y cuando se utiliza de un modo estratégico. Monereo y Castelló (1997); Pozo y Postigo (2000); Pozo, Monereo y Castelló (2001); Pozo (2008, pp. 498-500).

Díaz-Barriga y Hernández (2006). Se han incluido varias definiciones sobre “estrategias de aprendizaje” sin embargo es importante anotar las expresiones resumidas de Díaz-Barriga, et al. (2006, p. 234). La estrategia de aprendizaje: es controlada y no automática; requiere necesariamente de una toma de decisiones, de una actividad previa y planificada y de un control de su ejecución. Es necesaria la aplicación de un proceso metacognitivo y sobre todo autorregulador. La aplicación experta de las estrategias de aprendizaje requiere de una reflexión profunda sobre el modo de emplearlas.

## METODOLOGÍA

### Formulación del problema de investigación

¿Cuál es el efecto de la aplicación del Programa sobre Metacognición y Estrategias de Aprendizaje de estudiantes de Programas de Enfermería y de Trabajo Social, en términos de procesos de aprendizaje y mejoramiento del rendimiento académico con Grupos Experimentales y de Control en la Universidad Mariana?

*Objetivo general:* Identificar el efecto de la aplicación de un programa sobre Metacognición y Estrategias de Aprendizaje con estudiantes de Programas de Enfermería y de Trabajo Social, en términos de procesos de aprendizaje y mejoramiento del rendimiento académico con Grupos Experimentales y de Control en la Universidad Mariana.

*Objetivos específicos:* Reconocer un perfil psicológico, de los estudiantes de Grupos Experimentales y Grupos de Control, mediante la aplicación de Pruebas de Aptitudes Generales y Diferenciales (DAT-5), Personalidad (16PF-5) e Inteligencia (WAIS-III).

Proponer un Programa pedagógico-disciplinar sobre Metacognición y Estrategias de Aprendizaje mediante el diseño y aplicación en asignaturas del currículo de programas de Grupos Experimentales.



Analizar la información de tipo cuantitativo y cualitativo sobre procesos metacognitivos y aprendizaje de estrategias de aprendizaje de los estudiantes participantes y docentes orientadores del Programa pedagógico-disciplinar de Metacognición y Estrategias de Aprendizaje. Verificar los resultados cuantitativos de la Aplicación del Programa de Metacognición y Estrategias de Aprendizaje, mediante análisis estadísticos de los resultados del Rendimiento Académico.

### Hipótesis

La hipótesis de trabajo es: existe correspondencia entre la aplicación del Programa de Metacognición y Estrategias de Aprendizaje en los Espacios Académicos con estudiantes de IV Semestre A- de Enfermería y II Semestre de Trabajo Social como Grupos experimentales y el mejoramiento del rendimiento académico. La hipótesis estadística: los Grupos Experimentales, tienen un mejor comportamiento en el rendimiento académico que los Grupos de Control. La hipótesis alterna: los Grupos Experimentales, tienen igual comportamiento en el rendimiento académico que los Grupos de Control. El objeto de estudio desde lo cuantitativo se propone como un análisis probabilístico sobre la relación de causa y efecto de la aplicación del Programa de Metacognición y Estrategias de aprendizaje y el Rendimiento Académico.

### Diseño Metodológico de la Investigación

Paradigma. El objeto de estudio requiere la vinculación de dos paradigmas: el cuantitativo y el cualitativo. Se pretende, en términos de Guillermo Briones (1998, p. 36), aceptar su planteamiento: “Todo conocimiento empírico se relaciona (...) con alguna observación directa, pero las teorías y las hipótesis permiten observaciones indirectas (...) El conocimiento puede referirse a entes individuales o a relaciones que se dan entre los fenómenos.” Esta afirmación es un respaldo al trabajo realizado: Grupos con alto rendimiento académico, mediante análisis estadísticos globalizados, dando origen a múltiples relaciones entre el “fenómeno”, como la aplicación del Programa pedagógico-disciplinar de Metacognición y Estrategias de Aprendizaje y sus efectos académicos. En relación a lo cualitativo, se identificó y analizó un proceso denominado: “Bitácora metacognitiva y estratégica”, durante la aplicación del Programa de Metacognición y Estrategias de Aprendizaje. Se ha cuidado la confiabilidad y la validez de los datos.

Enfoque. Este estudio es, empírico analítico y hermenéutico. Porque el criterio de validez de los datos se basa en las evidencias tomadas directamente de la realidad y los datos empíricos son analizados estadística y clínicamente. Es hermenéutico porque el estudio corresponde a un proceso interpretativo – comprensivo, buscando los significados que para los sujetos tiene las acciones percibir los procesos de aprendizaje Nivel. El estudio pretende ir más allá de la descripción de conceptos. Este tipo de investigación explicativo supera los niveles anteriores como la exploración, la descripción y la correlación. El interés estuvo en explicar el por qué se dieron los resultados y bajo qué condiciones estos resultados se produjeron dando explicaciones de la relación existente entre las variables.

Tipo. Se trata de un tipo experimental de más de dos Grupos, según la taxonomía de D’Ancona (2001, p. 100). En este diseño, se ha considerado una variable independiente con dos categorías o subtemas globales: Metacognición y Estrategias de Aprendizaje y, la variable dependiente, el efecto de la intervención. En el modelo de experimento se ha tomado la relación causa-efecto en el mismo sentido en los cuatro Grupos Experimentales. Se ha considerado importante la validez externa del estudio, cuyas posibilidades se presentan en el entorno social local y nacional e internacional. Identificación de variables: Desde lo cuantitativo, procesamiento de la información obtenida en la aplicación de las Pruebas Psicológicas y su respectivo análisis estadístico y clínico, (Co-variables), los Informes de Rendimiento Académico de los Grupos Experimentales (Variable dependiente). La aplicación del Programa de Metacognición y Estrategias de Aprendizaje pedagógico-disciplinar (Variable independiente).



Desde lo cualitativo. El estudio sobre Metacognición y Estrategias de Aprendizaje amerita la interpretación y comprensión de relaciones significativas dadas por los destinatarios. Briones (1998) El proceso se realizó mediante el diseño de matrices, vaciado de información, sistematización y análisis e interpretación descubriendo sus categorías inductivas. Categorías de análisis. Se proponen tres categorías: 1. Conocimiento metacognitivo, habilidades metacognitivas y procesos de aprendizaje metacognitivos de estudiantes de Grupos Experimentales. 2. El aprendizaje de Estrategias de Aprendizaje en relación con técnicas y estrategias. 3. El saber pedagógico referido a la Metacognición y Estrategias de aprendizaje y su repercusión en el quehacer docente y estudiantil.

Figura 2: Estructura del Programa de Metacognición y Estrategias de Aprendizaje.

Programa de Metacognición y estrategias de aprendizaje.		Espacio Académico: Adulto anciano. Grupo Experimental		
Temas pedagógicos		Temas curriculares	Técnicas	Estrategias

*Esta estructura permitió la integración de 13 temas diseñados desde el contenido teórico de la metacognición y estrategias de aprendizaje con los temas del curso con la posibilidad de utilizar técnicas y estrategias adecuadas según el temario. Cada docente debió realizar las sesiones de aula con esta planeación en las clases de los Grupos Experimentales.*

## RESULTADOS

En esta versión reducida se hace referencia a la definición de un perfil psicológico sobre Aptitudes generales y diferenciales, con la aplicación de la batería DAT - 5 que mide: Razonamiento verbal (VR), razonamiento numérico (NR), Rapidez y exactitud perceptiva (PSA), Relaciones espaciales (SR), Ortografía (OR), Aptitud académica (VR + NR) (Manual DAT-5, p. 62).

Tabla 1: Resultados estadísticos post-test aptitudes DAT-5.

	Control n=133		Experimental n=144				
	Media	Desviación Típica	Media	Desviac. Típica	TE	Z	Valor p
VRPC	20,02	25,29	18,43	24,77	,06	-1,36	0,175
NRPC	28,87	30,92	26,39	31,75	,08	-1,30	0,194
<b>SRPC</b>	<b>40,98</b>	<b>26,69</b>	<b>31,41</b>	<b>28,23</b>	<b>,35</b>	<b>-3,46</b>	<b>0,001</b>
<b>ORPC</b>	<b>37,82</b>	<b>27,00</b>	<b>30,13</b>	<b>24,98</b>	<b>,30</b>	<b>-2,55</b>	<b>0,011</b>
PSAPC	56,65	31,68	55,08	33,65	,05	-,38	0,703
VRNRPC	20,08	26,76	18,88	26,96	,04	-1,49	0,136

La Tabla 4, muestra los resultados en el post-test en las pruebas Aptitudes generales y diferenciales. En las pruebas que miden, SRPC, ORPC las diferencias entre los grupos fueron estadísticamente significativas ( $p < 0.05$ ); sin embargo el tamaño del efecto encontrado fue muy bajo. Estos resultados globalizados constituyeron un insumo para concluir que el perfil psicológico no es determinante en los resultados del rendimiento académico.

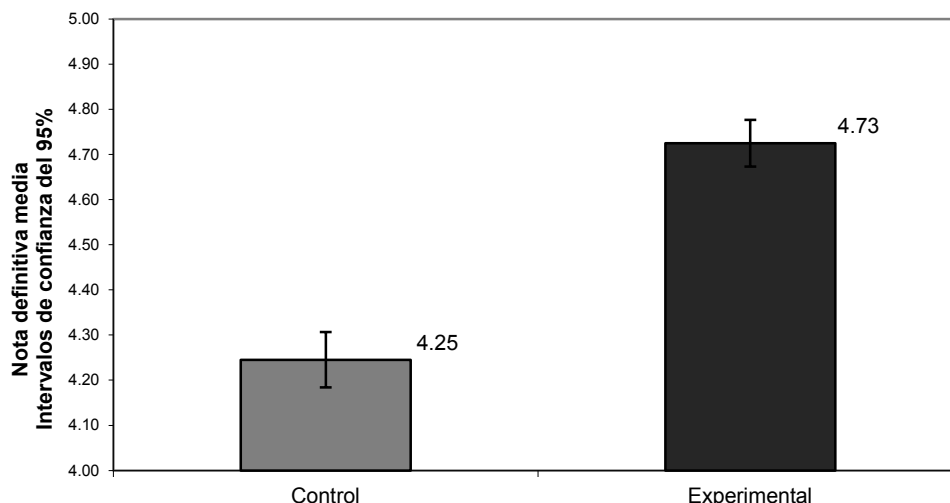
**Capacidad intelectual: CI.** En las escalas globales los grupos mostraron diferencias estadísticamente significativas en el Coeficiente Intelectual verbal (CIV) y en el Coeficiente Intelectual de Ejecución (CIE). A nivel del Coeficiente Intelectual Total (CIT), se perciben diferencias clínicamente y estadísticamente importantes. En los índices de Comprensión Verbal (ICV), organización perceptual (IOP) y Memoria de Trabajo (IMT) se evidencian diferencias estadísticamente significativas,  $p < 0.05$ . Solamente en la Capacidad Intelectual Total CIT, el  $TE = 0,75$  en las demás escalas fue inferior a este valor

**Rasgos de personalidad :** Los resultados de la prueba 16PF-5, evidenciaron que no existen diferencias significativas entre los grupos Control y Experimental, debido a que la diferencia estandarizada entre las aplicaciones de la prueba es  $< 0,7$  en todos los factores de personalidad evaluados, excepto en las escalas



de Tensión y Dureza donde el valor  $p < 0,05$ , aunque los tamaños de los efectos fueron bajos ( $TE = 0,24$ ).

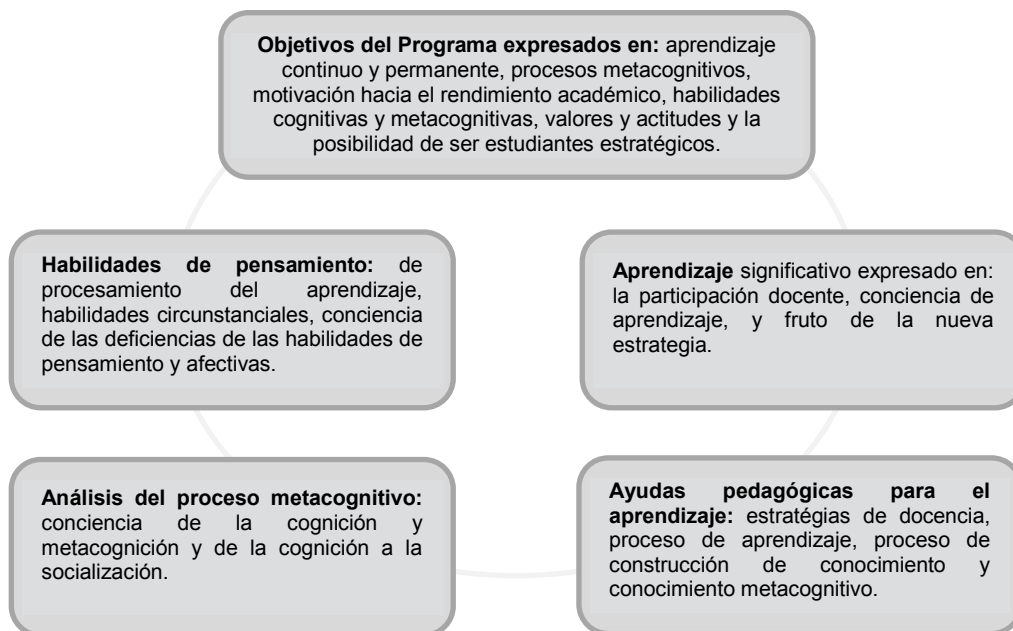
Figura 3: Resultados del Rendimiento Académico Según Nota Definitiva en los Grupos de Estudio.



La figura 3, muestra el rendimiento académico según nota final definitiva en los grupos de estudio. Después de realizado el Programa sobre Metacognición y Estrategias de aprendizaje con estudiantes de Programas de Enfermería y de Trabajo Social, el grupo experimental mostró un rendimiento significativamente mayor ( $Z=10,5$ ;  $p<0.001$ ), mostrando un Tamaño del efecto alto igual a  $TE=1,42$ .

### Resultados del proceso cualitativo

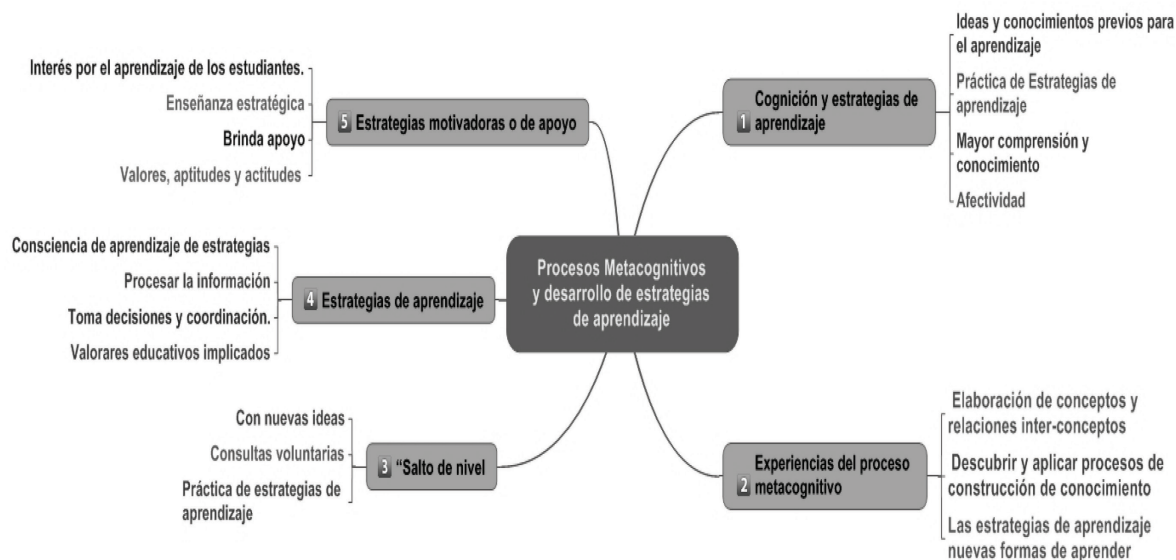
Figura 4: Campo semántico – Metacognición y aspectos básicos, I Parte- 2009 desde la comprensión de los participantes en el programa.



Esta información corresponde a la construcción de categorías inductivas resultantes del procesamiento de datos recogidos en el trabajo de campo. Las categorías inductivas han resultado del proceso inductivo dentro del análisis de la información como apoyo indispensable para la triangulación e interpretación de los datos. Bonilla-Castro y Rodríguez (2005)



Figura 5: Red causal de evidencias de la Bitácora metacognitiva y estratégica II Parte 2009.



La Figura 5, contiene los siguientes elementos: En el centro la segunda categoría de análisis identificada como procesos metacognitivos y desarrollo de estrategias de aprendizaje, las categorías deductivas y el resultado de la construcción de categorías inductivas. Fuente: esta investigación.

## CONCLUSIONES

Los resultados del análisis estadístico expresan que el Grupo Experimental y el Grupo Control, fueron comparables; es decir, que el número de estudiantes vinculados en diferentes Programas académicos como Enfermería o Trabajo Social donde se haya aplicado el Programa no incidió en el rendimiento académico; en razón de que las diferencias de número de participantes por Programa académico dentro de Grupos de Control y Experimental, muestran que no fueron estadísticamente significativos ( $\chi^2=0,11$ ; 1gl;  $p=0,731$ ). Los resultados del rendimiento académico, relacionando los Grupos Experimentales tanto de Enfermería como de Trabajo Social sobre los Grupos de Control de los mismos Programas, muestran un rendimiento significativamente mayor a favor del Grupo Experimental. En el caso del Programa de Enfermería Grupo Experimental, la diferencia fue significativa ( $Z=7,9$ ;  $p<0.001$ ), con un tamaño del efecto alto igual a  $TE=1,13$ , sobre el Grupo de Enfermería Control. De igual manera en el caso de Trabajo Social – Experimental, la diferencia fue significativa ( $Z=6,7$ ;  $p<0.001$ ), mostrando un tamaño del efecto alto igual a  $TE=2,79$  esto es, superior al Grupo de Control del mismo Programa. Fig.2

Por los resultados del análisis de Varianza se concluye que el efecto de la aplicación del Programa sobre Metacognición y Estrategias de Aprendizaje en relación con el rendimiento académico, fue independiente del Programa académico al que pertenecían los estudiantes; es decir que es aplicable a todas las áreas del conocimiento. Con el análisis de covarianza (ANCOVA), el cual mostró que el resultado del rendimiento académico se puede atribuir a la aplicación del Programa de Metacognición y Estrategias de Aprendizaje y no a los cambios en el perfil psicológico. Se ha demostrado por el rendimiento académico que las estrategias de aprendizaje fueron los medios para enseñar y aprender contenidos. Desde el estudio docente-discente se ha demostrado que: el aprender a aprender no se refiere al aprendizaje directo de contenidos, sino al aprendizaje de habilidades con las cuales aprender contenidos.



Los estudiantes percibieron que sus esquemas mentales se enriquecieron mediante un aprendizaje significativo, fueron conscientes de la capacidad de construir el conocimiento, de percibir resultados de procesos metacognitivos actuando desde su propia conciencia, evaluar y controlar su aprendizaje. Fue una novedad para ellos la percepción que al avanzar en el aprendizaje de estrategias se hicieron los temas disciplinares “más sencillos”, “más fáciles de aprender”.

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Hermana Marianita Marroquín Yerovi. Religiosa Franciscana de María Inmaculada, es Doctora en Educación por la Universidad de Valencia, Valencia, España; Magíster en Educación con énfasis en Docencia Universitaria, Universidad Pedagógica Nacional, Bogotá Colombia; Licenciada en Filosofía y Teología Universidad Mariana, San Juan de Pasto, Colombia; Maestra Superior. Es directora del Centro de Investigaciones y Publicaciones de la Universidad Mariana, “Docente Asociado” en la Maestría en Pedagogía. Reside en la Calle 18 No. 34-104 en Pasto, Nariño Colombia. Se puede comunicar al e-mail hmarianita@yahoo.com



# **AFECTACIÓN A LOS TRABAJADORES DE LA REFORMA A LA LEY FEDERAL DEL TRABAJO MEXICANA**

Miguel Ángel Díaz Marín, Instituto Tecnológico de Ciudad Juárez  
Sergio Enrique Blanco Pegueros, Universidad Autónoma de Ciudad Juárez

## **RESUMEN**

*Esta investigación tendrá como objetivo determinar de qué manera consideran los trabajadores mexicanos que les va a afectar la reforma a la Ley Federal del Trabajo, aprobada por el Congreso mexicano y publicada en el Diario Oficial de la Federación con fecha 30 de noviembre de 2012, lo anterior tiene como objeto que los departamentos de recursos humanos de las empresas conozcan los resultados de esta investigación, con el objeto de que tomen las medidas necesarias para minimizar el impacto de las reformas en sus trabajadores presentes y futuros, incluyendo el hecho de orientar a sus trabajadores sobre esta reforma evitando malos entendidos y mejorando el clima organizacional de la empresa.*

**PALABRAS CLAVE:** Ley Federal del Trabajo, Afectación, Reforma, Recursos Humanos

## **MEXICAN WORKERS AFFECTATION WITH THE AMENDMENTS TO THE MEXICAN FEDERAL LAW**

### **ABSTRACT**

*This investigation pursue determine the Mexican workers affectation with the amendments to the Federal Labor Law approved by the Mexican Congress and published in the Official Federal Gazette on November 30, 2012, the above mentioned has the object that the companies human resources departments will know the results of this investigations, and take the necessary steps for minimized the impact of the amendments mentioned with the current workers and with the future workers, including the fact to give advice to their workers avoiding misunderstandings and improving the company organization climate.*

**JEL:** J01, J24, J81, K31

**KEYWORDS:** Federal Labor Law, Affectation, Amendments, Human Resources

## **INTRODUCCIÓN**

La reforma laboral en México, causó un gran impacto tanto en los trabajadores, como en las empresas, tan es así que se han presentado por parte de los trabajadores mexicanos miles de amparos contra la misma, de ahí la importancia de determinar las afectaciones que perciben los trabajadores mexicanos en contra de dicha reforma, cuyos resultados beneficiarán a las empresas mexicanas, ya que de ésta manera los departamentos de recursos humanos podrán minimizar los efectos adversos y dar asesoría a sus trabajadores sobre los efectos reales de la reforma. Esta investigación se presenta organizada como sigue. En la sección de revisión de la literatura se presentan las principales modificaciones que se hicieron a la Ley Federal del Trabajo. Posteriormente se presenta la metodología utilizada, en donde se describe el procedimiento que se siguió para determinar las afectaciones que los trabajadores mexicanos tienen relacionadas con las modificaciones a la Ley Federal del Trabajo, utilizando el método cualitativo de



aplicaron encuestas a trabajadores de toda la República Mexicana, para determinar la afectación de la reforma a la ley mencionada. Finalmente, las conclusiones, limitaciones y futuras líneas de investigación son presentadas.

## REVISIÓN DE LITERATURA

Con fecha 30 de enero de 2012, se publico en el Diario Oficial de la Federación (Federación, 2012), las reformas a la Ley Federal del Trabajo, de dichas reformas destacan los siguientes puntos:

El trabajo en régimen de subcontratación es aquel por medio del cual un patrón denominado contratista ejecuta obras o presta servicios con sus trabajadores bajo su dependencia, a favor de un contratante, persona física o moral, la cual fija las tareas del contratista y lo supervisa en el desarrollo de los servicios o la ejecución de las obras contratadas.

Las relaciones de trabajo pueden ser para obra o tiempo determinado, y se agrega en la reforma, que también pueden ser por temporada o por tiempo indeterminado y en su caso podrá estar sujeto a prueba o a capacitación inicial. A falta de estipulaciones expresas, la relación será por tiempo indeterminado.

En las relaciones de trabajo por tiempo indeterminado o cuando excedan de ciento ochenta días, podrá establecerse un periodo a prueba, el cual no podrá exceder de treinta días, con el único fin de verificar que el trabajador cumple con los requisitos y conocimientos necesarios para desarrollar el trabajo que se solicita. (TRABAJO OPERATIVO)

El periodo de prueba a que se refiere el párrafo anterior, podrá extenderse hasta ciento ochenta días, sólo cuando se trate de trabajadores para puestos de dirección, gerenciales y demás personas que ejerzan funciones de dirección o administración en la empresa o establecimiento de carácter general o para desempeñar labores técnicas o profesionales especializadas.

Durante el período de prueba el trabajador disfrutará del salario, la garantía de la seguridad social y de las prestaciones de la categoría o puesto que desempeñe. Al término del periodo de prueba, de no acreditar el trabajador que satisface los requisitos y conocimientos necesarios para desarrollar las labores, a juicio del patrón, tomando en cuenta la opinión de la Comisión Mixta de Productividad, Capacitación y Adiestramiento en los términos de esta Ley, así como la naturaleza de la categoría o puesto, se dará por terminada la relación de trabajo, sin responsabilidad para el patrón.

Se entiende por relación de trabajo para capacitación inicial, aquella por virtud de la cual un trabajador se obliga a prestar sus servicios subordinados, bajo la dirección y mando del patrón, con el fin de que adquiera los conocimientos o habilidades necesarios para la actividad para la que vaya a ser contratado.

La vigencia de la relación de trabajo a que se refiere el párrafo anterior, tendrá una duración máxima de tres meses o en su caso, hasta de seis meses sólo cuando se trate de trabajadores para puestos de dirección, gerenciales y demás personas que ejerzan funciones de dirección o administración en la empresa o establecimiento de carácter general o para desempeñar labores que requieran conocimientos profesionales especializados. Durante ese tiempo el trabajador disfrutará del salario, la garantía de la seguridad social y de las prestaciones de la categoría o puesto que desempeñe. Al término de la capacitación inicial, de no acreditar competencia el trabajador, a juicio del patrón, tomando en cuenta la opinión de la Comisión Mixta de Productividad, Capacitación y Adiestramiento en los términos de esta Ley, así como a la naturaleza de la categoría o puesto, se dará por terminada la relación de trabajo, sin responsabilidad para el patrón.



La relación de trabajo con periodo a prueba o de capacitación inicial, se hará constar por escrito garantizando la seguridad social del trabajador; en caso contrario se entenderá que es por tiempo indeterminado, y se garantizarán los derechos de seguridad social del trabajador.

Los periodos a prueba y de capacitación inicial son improrrogables. Dentro de una misma empresa o establecimiento, no podrán aplicarse al mismo trabajador en forma simultánea o sucesiva periodos de prueba o de capacitación inicial, ni en más de una ocasión, ni tratándose de puestos de trabajo distintos, o de ascensos, aun cuando concluida la relación de trabajo surja otra con el mismo patrón, a efecto de garantizar los derechos de la seguridad social del trabajador.

Tratándose de salario por unidad de tiempo, se establecerá específicamente esa naturaleza. El trabajador y el patrón podrán convenir el monto, siempre que se trate de un salario remunerador, así como el pago por cada hora de prestación de servicio, siempre y cuando no se exceda la jornada máxima legal y se respeten los derechos laborales y de seguridad social que correspondan a la plaza de que se trate. *El ingreso que perciban los trabajadores por esta modalidad, en ningún caso será inferior al que corresponda a una jornada diaria.*

*El Pago de Salarios Caídos* serán computados desde la fecha del despido hasta por un período máximo de doce meses.

Si al término del plazo señalado en el párrafo anterior no ha concluido el procedimiento o no se ha dado cumplimiento al laudo, se pagarán también al trabajador los intereses que se generen sobre el importe de quince meses de salario, a razón del dos por ciento mensual, capitalizable al momento del pago. Lo dispuesto en este párrafo no será aplicable para el pago de otro tipo de indemnizaciones o prestaciones.

En caso de muerte del trabajador, dejarán de computarse los salarios vencidos como parte del conflicto, a partir de la fecha del fallecimiento.

De acuerdo con (Camarena, Salvador, 2012), será legal en México contratar a trabajadores por horas y no necesariamente por jornadas de ocho horas al día, con un contrato de prueba o capacitación y no forzosamente con uno definitivo, agregar fuerza laboral mediante outsourcing o subcontratación, y el pago por salarios caídos (los que el empleado deja de percibir entre su despido y una sentencia judicial favorable) tendrá un tope de un año, más intereses, en los casi siempre eternos litigios por despido.

De conformidad con (Vergara, Rosalia, 2013), informo que durante una reunión realizada en la sede del Sindicato de Trabajadores de la Universidad Nacional Autónoma de México (STUNAM), a la que asistieron los dirigentes de los sindicatos de Telefonistas de la República Mexicana (STRM) y de Trabajadores de la UNAM (STUNAM) Francisco Hernández Juárez y Agustín Rodríguez, respectivamente, se informó que a la fecha la UNT ha presentado más de 2 millones de amparos y el FSM alrededor de 1 millón 200 mil, en contra de la reforma laboral, señalando que la reforma laboral afecta los derechos y conquistas de los trabajadores mexicanos.

De acuerdo con (@adnpolitico, 2013), el Sindicato Nacional de Trabajadores de la Educación (SNTE) convocó a sus más de 1.5 millones de afiliados a sumarse al amparo colectivo que alista contra la reforma laboral, según información de El Universal. El plan -de acuerdo con el diario- forma parte de la estrategia del gremio que lidera Elba Esther Gordillo en rechazo a la reforma educativa, la cual prevé mecanismos de evaluación para los maestros a los cuales se opone el Sindicato.

De acuerdo con (Mendez, Alfredo, 2013), Eduardo Miranda Esquivel refirió que “sindicatos y grupos de trabajadores del país, con apoyo de la coordinadora de abogados contra la reforma laboral y otros equipos de asesores sindicales e independientes, presentaron del 3 de diciembre de 2012 al 15 de enero de 2013, alrededor de 2 millones de amparos, impugnando la modificación constitucional de cerca de 300 artículos



de la Ley Federal del Trabajo, que por su sola entrada en vigor afectó los derechos laborales de los mexicanos y las garantías adquiridas por los trabajadores activos o potenciales.

Este autor también señaló que los amparos contra la reforma laboral están sustentados en el interés legítimo que reconoce la Constitución para todo individuo o una colectividad, en virtud de que la sola publicación de una ley contraria a los derechos humanos, como la contenida en la reforma laboral reciente, obliga a los juzgadores a revisar los actos del Poder Legislativo de manera inmediata por afectarse los derechos de la clase obrera en su conjunto, expuso.

De acuerdo con (Ferrer, Eduardo 2012), la reforma laboral afecta a los trabajadores mexicanos, afecta el principio de estabilidad laboral, mantiene también la tesis de los contratos temporales, (a prueba, por tiempo fijo y para capacitación), con lo que supuestamente se busca abrir espacios para la contratación de desempleados pero que en los hechos, al fenecer un contrato temporal, la desocupación aumentará y seguirá en vigor la falta de mercado que tanto deplora la iniciativa privada.

También este autor señala que la reforma ratifica “uno de los peores instrumentos de la irresponsabilidad laboral, es decir, el outsourcing o subcontratación” de acuerdo a información proporcionada por el Dr. Nestor de Buen.

El (Sindicato Nacional de Trabajadores de la Educación, 2013), señaló las principales afectaciones para los trabajadores por la reciente aprobación de la Reforma Laboral, entre las que destacan:

1. Anula por completo la estabilidad en el empleo y permite el libre despido sin indemnización y sin importar si fue justificado o injustificado.

Permite el libre despido, pues ya no será obligatorio para el patrón entregar personalmente al trabajador el aviso de rescisión ya que lo podrá hacer por correo certificado o por medio de la Junta de Conciliación y Arbitraje quien podrá comunicarlo “por cualquier medio que se estime conveniente”.

2. Incrementa las causales de despido, al aceptar las quejas de los clientes. (Un ejemplo adelantado de esto es la Evaluación Universal, Enlace Pisa, etc., que al no acreditarla un alumno es causal para el cese del Trabajador de la Educación porque se equipara como una falta al cliente).

3. Desaparece el derecho del aviso de despido para l@s trabajador@s domésticos.

4. Legitima las renunciias “en blanco” al modificar el artículo 53 de la Ley Federal de Trabajo que actualmente requiere de un acuerdo entre las partes.

5. Crea “Normas nuevas” dirigidas a los jornaleros agrícolas, que se refieren a un “Registro Especial de trabajadores eventuales o de temporada” para justificar el despido libre y sin costo para ellos.

6. Legaliza el contratismo de terceristas que hoy es ilegal, permitiendo que los patrones no asuman sus obligaciones laborales y lo hagan por ellos los contratistas materializándose “fraudes legales” contra los trabajadores al suprimirse la responsabilidad solidaria en el artículo 13 de la Ley Federal del Trabajo.

7. Permite su fijación de manera unilateral por parte del patrón sin intervención sindical.

8. Legaliza la polivalencia (el multiusos) del trabajador con el mismo salario.

9. Con la certificación laboral permite la imposición de condiciones unilaterales de trabajo, es decir, el patrón te puede bajar el salario sin consultarte previamente.

10. Permite la fijación del monto de bonos, incentivos y comisiones de manera unilateral, sin necesidad de revisarlos anualmente.

11. Desaparece el salario mínimo y se crea “el salario infinitesimal”, porque el artículo 83 de la Ley Federal de Trabajo permite que el salario se pueda pagar de manera proporcional por el tiempo laborado, con la base de un salario mínimo, \$7.47 pesos por hora. Así una persona que labore 4 horas diarias se le pagarían \$29.90 diarios, la mitad del salario mínimo.

12. Derivado de lo anterior, desaparecen las plazas de base, porque el gobierno y las empresas privadas, despedirán a la mayoría de sus trabajadores de base, para contratarlos con estas nuevas y esclavizantes condiciones laborales.



13. Legaliza la subcontratación vía “outsourcing” que reduce el salario y permite que en una empresa haya trabajadores con las mismas funciones, con diferente salario y prestaciones.

*Condiciones de Trabajo:*

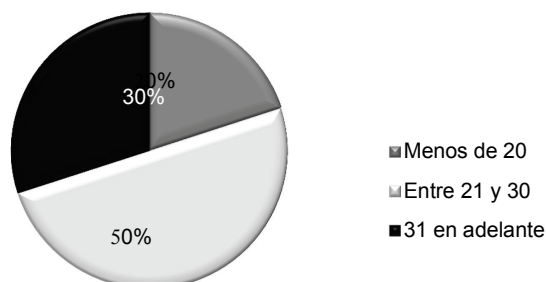
14. Permite la ampliación o reducción de las horas de trabajo, las cuales se pueden ajustar diariamente, de acuerdo a las necesidades de la empresa o Centro de Trabajo. Además de ahora en adelante los sábados y domingos se considerarán días laborales sin derecho de pago de tiempo extra, ni de pago de prima dominical, es decir, desaparecen los días de descanso, rige el principio de hora pagada hora trabajada.

## METODOLOGÍA:

Se siguió el método cualitativo, la muestra consistió en encuestar a 20 trabajadores de diversas regiones de la República Mexicana, preguntándoles cuáles son las principales afectaciones que consideran a su persona, derivadas de la publicación de la Reforma a la Ley Federal del Trabajo, del día 30 de noviembre de 2012. También se determina el número de trabajadores encuestados de acuerdo a su edad, es decir menores de 20 años, entre 20 a 30 años y mayores de 30 años. Lo anterior fue buscando que la muestra encuestada fuera representativa de las diversas regiones de México, así como de diferentes edades buscando de acuerdo con (Hernández Sampieri, Roberto, 2006), para consolidar la credibilidad desde el trabajo de campo, ambiente o escenario, es conveniente escuchar todas las “voces” en la comunidad bajo estudio, en entrevistas estar pendientes de la comunicación verbal, pero también de la no verbal.

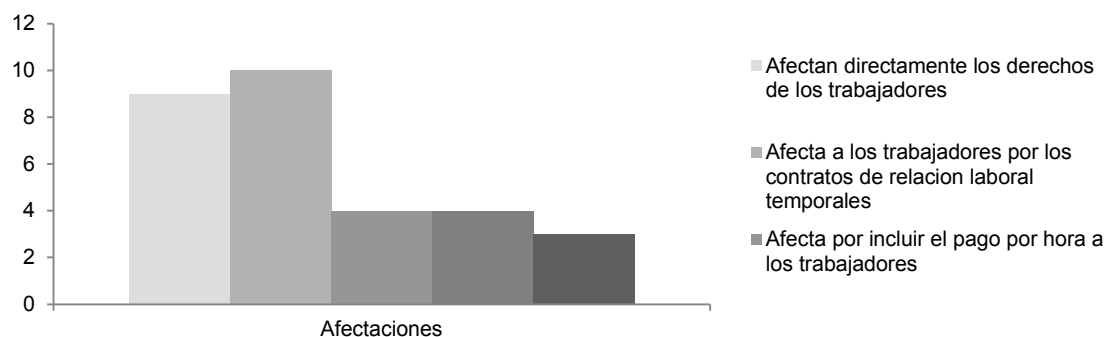
## RESULTADOS

Figura 1: Edad de las Personas Encuestadas



*Representa el porcentaje del rango de edades de las personas encuestadas.*

Figura 2: Incidencia en las afectaciones a los trabajadores por la Reforma a la Ley Federal del Trabajo (2012).



*Representa el numero de respuestas de cada afectación a los trabajadores mexicanos por la Reforma a la Ley Federal del Trabajo (2012).*



## CONCLUSIONES

Después de analizar los resultados de esta investigación podemos concluir que de las respuestas obtenidas de los encuestados 10 señalaron que la afectación mayor es lo relacionado con los contratos de relación laboral temporales, que se incluyen en la reforma laboral como contratos de prueba, en donde el patrón puede despedir a los trabajadores que considere no reunieron los requisitos para ser contratados.

La segunda respuesta con 9 afectaciones es la relacionada con que la reforma laboral afecta directamente los derechos de los trabajadores, coincidiendo con algunos autores referidos en el marco teórico que señalan que la reforma laboral solo beneficia a los patrones y que los únicos perjudicados por la misma son los trabajadores.

La tercera respuesta con 4 afectaciones es la relativa al pago por hora a los trabajadores, que por primera vez se incluye en la reforma a la Ley Federal del Trabajo, en donde se permite esta figura, aunque señalando que en ningún caso el trabajador podrá recibir menos del salario mínimo diario, aunque trabaje pocas horas, sin embargo los trabajadores consideraron que sí se afecta sus derechos laborales con esta reforma.

La cuarta respuesta en que los trabajadores se consideran afectados con 4 respuestas es la relativa a que la reforma laboral solo beneficia a los trabajadores, coincidiendo con diversos autores señalados en la revisión bibliográfica y siendo este uno de los argumentos para los millones de amparos que se han presentado en contra de la reforma a la Ley Federal del Trabajo Mexicana.

Por último, con 3 respuestas, los trabajadores encuestados señalaron que la reforma laboral solo beneficia a la autoridad por agilizar los tiempos en litigio, y esto tiene que ver con la reforma que señala que en caso de litigio laboral, se limita el pago de salarios caídos a un año, aunque con pago de intereses posterior a dicho año, en comparación con la ley antes de ser reformada que no establecía límites al pago de salarios caídos, de manera tal que si el juicio duraba 5 años y el patrón perdía, este último tenía que pagarle al trabajador 5 años de salario caídos.

## LIMITACIONES

Dentro de las limitaciones hay que resaltar, por una parte, el número reducido de trabajadores encuestados, por otra parte, los resultados pueden estar influenciados por el periodo y la muestra de estudio. Futuras investigaciones podrán evaluar la validación de los resultados obtenidos.

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Miguel Ángel Díaz Marín es Doctor en Ciencias de los Fiscal del Instituto de Especialización para Ejecutivos.

Profesor Investigador de la Maestría de Administración de Negocios Internacionales del Instituto Tecnológico de Ciudad Juárez, México,  
Correo electrónico [diazmarin@diazmarinacosta.com](mailto:diazmarin@diazmarinacosta.com)

Sergio Enrique Blanco Pegueros es estudiante de economía en la Univeridad Autonoma de Ciudad Juárez, Chihuahua, México.  
Correo electrónico [sergiobpegueros@hotmail.com](mailto:sergiobpegueros@hotmail.com)



# COMPETITIVIDAD E INTERNACIONALIZACIÓN TASA Y MASA DE BENEFICIO

Daniel Villalobos Céspedes, Universidad Nacional & Universidad de Costa Rica

## RESUMEN

*La investigación sobre la competencia y la competitividad de la empresa medida según el nivel de la tasa y/o masa de beneficios, ha sido planteada desde diversas perspectivas teóricas. La presente investigación propone un modelo que pretende ser una herramienta útil para evaluar la posición competitiva de las empresas en una industria o rama de la producción, con base en el nivel de la tasa y/o masa de beneficios. La teoría de los recursos TR provee un marco conceptual y analítico que sustentan el desarrollo del modelo. Se busca aportar a la TR un instrumento con el cual examinar al nivel de sector o industria, cómo la competencia nivela los beneficios en razón del valor de los activos globales de las empresas. La posible influencia de variables como experiencia y grado de internacionalización, modo de entrada, localización, condiciones de mercado cm (recesión, depresión, crecimiento y prosperidad económica), entre otras, en el nivel de la tasa y/o masa de beneficios y como consecuencia en la posición competitiva de la firma en la industria o ramo de producción, puede ser evaluada en el modelo propuesto. El modelo podría permitir un mejor conocimiento acerca del valor estratégico de los recursos de la empresa.*

**PALABRAS CLAVE:** Modelo; teoría de los recursos; competencia; competitividad; activos; tasa y masa de beneficio.

## COMPETITIVENESS AND INTERNATIONALIZATION RATE AND MASS OF PROFIT

### ABSTRACT

*Research on competition and competitiveness of the company measured by the rate or mass of profit has been raised from different theoretical perspectives. This research offers a model that pretends to be a useful tool to evaluate the companies competitive positioning in any particular industry or production branch based on the rate and/or mass level of profits. Resource theory (RT) provides a conceptual and analytical framework that supports the proposed model. This research aims to contribute to the TR with a tool capable of examining the sector or industry level and how the competition levels profits in reason of the value of the aggregate firms' assets. The possible influence of experience and internationalization level, entry mode, location, market conditions cm –recession, depression, growth and prosperity–, among others, in the rate or mass level of profits and firm competitive position in the industry or production branch, could be evaluated in the proposed model. The model could allow a better knowledge about the strategic value of the firm's resources.*

**JEL:** G32, L10, L20, L22, M16

**KEYWORDS:** Model; resource theory; competition and competitiveness; assets; rate and mass of profit.

## INTRODUCCIÓN

Diversos autores han realizado importantes trabajos que proveen de herramientas para analizar la influencia de factores endógenos y exógenos en la competitividad de las empresas (Barney, 1991, 2001;



Peteraf, 1993; Priem y Butler, 2001). Buckley y Casson (1998) se han planteado *la volatilidad del ambiente de los negocios* como factor de *incertidumbre*. En esos ambientes la volatilidad de los *beneficios* constituye el eje central de las estrategias empresariales. En recesión/depresión la oscilación de los beneficios es brusca e impulsada por la intensificación de la competencia en comparación a periodos de crecimiento y prosperidad. Porter (1996) recomendó las adquisiciones durante la recesión/depresión justificando *rendimientos potenciales encima del promedio* en crecimiento y prosperidad. *Renovar la posición* de una empresa en el mercado (Haspeslagh y Jemison, 1991; Salama et al, 2003), destaca el nivel de beneficios competitivos de la empresa de una industria en el mercado. El mismo sentido cobran las frases *rendimientos potenciales encima del promedio* (Porter, 1996), *retornos por encima de lo normal* (Barney, 1986; Markides e Ittner, 1994) o bien *creación de valor* (Lee y Caves, 1998).

Aquí opera la *furia* de la competencia (Currie, 2000) como elemento dinamizador de la distribución de los beneficios del sector o industria entre las empresas. La oscilación de los beneficios depende de la *extensión -número y tamaño de las empresas-* en una industria e *intensidad* de la competencia. La extensión e intensidad de la competencia pueden operar en tanto mecanismos de asignación de beneficios entre las empresas en función del valor de los activos, la estrategia competitiva y competitividad con influencia de factores exógenos -experiencia internacional, modo de entrada, grado de internacionalización, formas de integración y condiciones de mercado-.

Estos factores podrían intervenir en la valuación del carácter estratégico de los recursos de una firma operando como un *proceso sistémico continuo* (Buckley y Casson, 1998). Esta investigación se propone plantear al nivel teórico un modelo útil para el análisis de la competencia y la competitividad de las empresas evaluada según el *nivel* de la *tasa* o *masa* de beneficios de la empresa en la industria y la posición competitiva de la empresa. El primer apartado plantea las principales motivaciones teóricas basadas en la TR y la teoría de la internacionalización en torno a la competencia, la competitividad y los beneficios. El segundo apartado muestra la utilidad del concepto de activos contables para el análisis de la competencia y la competitividad internacional según el nivel de la tasa o masa de beneficios. En el tercer apartado se configura el modelo que establece el efecto útil de los activos en tanto eje central de la competencia y la competitividad. Finalmente surgen la contribución, orientación y futura investigación.

## REVISIÓN DE LITERATURA

La TR define a la empresa como un *conjunto de recursos* diferenciados y distribuidos de manera heterogénea (Barney, 1986). Algunos de esos recursos son calificados de *raros*, *valiosos*, *inimitables* e *insustituibles*. Peteraf (1993) califica de *superiores* a esos recursos a causa de su escasez relativa. Las condiciones de mercado *cm* en que se adquiere un recurso tienen implicaciones para el desarrollo de la estrategia competitiva de la firma en los periodos siguientes (Priem y Butler, 2001). La *utilidad* y la *abundancia relativa* de los recursos pueden influir en el nivel de los beneficios de una firma. Los conceptos *tecnología apropiada* (Vernon, 1966) y *recursos apropiados* (Barney, 1991) refieren al criterio de *utilidad* según el nivel de la tasa y/o masa de beneficios que contribuyen a generar.

Los *recursos intangibles* reflejan capacidad innovadora (Barney, 1986) de la empresa que la crea y/o explota. El valor de algunos de esos recursos -patentes, marcas, investigación y desarrollo- se transfiere al producto en la forma de *amortización*. El valor amortizado contribuye en la formación de la tasa y masa de beneficios de la empresa a igual que los recursos tangibles y financieros. Ese evento es potenciado por la *reputación* de los recursos intangibles (Porter, 1996, 2005; Barney, 1986), factor de mercado relevante para la reputación de una empresa (Barney, 1986). Una marca *ej.* con elevada reputación es un recurso superior debido a su *rareza* y a su *valor* para la estrategia de una empresa (Barney, 1986). Los atributos de los recursos pueden definir *oportunidades de explotación* y/o de *neutralización de amenazas* (Barney, 1991). Lo *atractivo* (Grant, 1991) que sea la industria y la ventaja competitiva o *nivel de la firma* (Barney, 2001) influyen en los beneficios. El valor de un recurso debe evaluarse en el ambiente



competitivo en el cual opera una firma Barney (2001). En ese caso el *desempeño histórico* de una empresa (Bruton et al, 1994) puede ser útil en el análisis de la ventaja competitiva.

Determinar el valor estratégico de un recurso exige trascender sus propios atributos y valorar a partir de su efecto útil actual y potencial. Un recurso no tiene valor estratégico a causa de sus atributos *per-se* sino en tanto recurso útil a un fin en determinada estrategia competitiva deliberada y cierta *cm*. Contrario a lo que planteara Grant (1991) la unidad de análisis ha de ser el efecto útil del recurso en vez del recurso mismo. La posición de una empresa en los beneficios medios del sector puede ser una señal de pobre desempeño por *escases* o *uso inadecuado* de los recursos (Burton et al, 1994). Una firma con beneficios por encima de la media del sector podría denotar elevada competitividad y alto valor estratégico de sus recursos. Lo que hace atractivo a un determinado ramo de la producción no son los recursos *per se* utilizados por la empresa competitiva sino los beneficios derivados de su uso productivo.

Dado que la *eficiencia* y *efectividad* de los recursos se pone de manifiesto en un entorno competitivo cambiante, el valor estratégico de los recursos puede ser conocido tanto por su contribución en la creación de valor de la empresa (Lee y Caves, 1998) como por su utilidad efectiva (Woodcock et al, 1994; Lieberman y Montgomery, 1998) medida en tanto tasa o masa de beneficio. El valor estratégico de los recursos puede ser influido por el ambiente competitivo, el mercado específico y las características de la empresa (Barney, 1986, 1991, 2001), la efectividad del recurso en diferentes circunstancias (Lieberman y Montgomery, 1988; Porter, 1996), el ambiente externo (Grant, 1991) y el ambiente económico (Buckley y Casson, 1998). En este panorama de la TR se puede analizar el desempeño de los recursos según su contribución en la generación de beneficios y en la *posición* sectorial de una empresa. La selección de una estrategia basada en la maximización de los beneficios se guía por la estructura de ingreso/costo de los recursos (Buckley y Casson, 1998; Porter, 1996).

#### Balance General y Beneficios Contables

El balance general contable registra una condición de equilibrio financiero de una empresa (Weston y Brigham, 1999) en términos de las posesiones y manera en que éstas se financian (Ross et al, 1997). Destaca que el valor de los activos globales  $A_i$  de una empresa equivale al valor global de los pasivos  $P_i$  y el patrimonio  $\dot{P}_i$ . En el análisis de los beneficios contables tanto de la tasa  $\bar{b}_i$  como de la masa  $b_i$ , prima la cuenta de valor de los *activos globales*.  $P_i$  refiere a deudas y obligaciones con terceros y buena parte de las mismas se encuentran representadas en  $A_i$ . Algunas deudas se materializan en  $A_i$  y otras en la contratación de personal, compra o renta de bienes y servicios -entre ellos *intangibles* de diverso tipo-.  $\dot{P}_i$  destaca el aporte de capital y los beneficios capitalizados por la empresa. El concepto de balance general se expresa como sigue:

$$A_i = P_i + \dot{P}_i \quad (1)$$

Si  $b_i$  se representa a partir de la tasa de beneficio  $\bar{b}_i$  sobre  $A_i$  entonces:

$$b_i = \bar{b}_i A_i \quad (2)$$

Al despejar  $A_i$  de (2) el resultado es:

$$A_i = b_i / \bar{b}_i \quad (3)$$

Al sustituir (3) en (1) se desprende que:

$$b_i / \bar{b}_i = P_i + \dot{P}_i$$



Al resolver para  $b_i$  se deriva:

$$b_i = \dot{b}_i (P_i + \dot{P}_i) \quad (4)$$

En (4) se denota que  $P_i$  y  $\dot{P}_i$  contribuyen en la generación de  $b_i$  según  $\dot{b}_i$  que la competencia establece en la industria. De acuerdo con (1) de (4) se obtiene (2), con lo cual se conceptualiza el *estado de resultados* financieros de una empresa. Contablemente  $b_i$  se define por la diferencia entre los ingresos  $I_i$  y gastos globales  $G_i$ :

$$b_i = I_i - G_i \quad (5)$$

Al sustituir esta expresión en (4) surge que:

$$I_i - G_i = \dot{b}_i (P_i + \dot{P}_i)$$

Luego, por medio de (1) se obtiene:

$$I_i - G_i = \dot{b}_i A_i \quad (6)$$

Al suplantar (2) en la expresión derecha de (6) el resultado es (5). Los beneficios contables se derivan del *estado de resultados* financieros de una empresa expresados en volumen o masa dineraria. Su relación con los *activos* contables globales que contribuyen en su generación determina una *tasa de beneficio* contable. De aquí la importancia de la cuenta de los *activos* globales del *balance general contable* que representan el valor dinerario al costo de los recursos *-tangibles* (propiedad, planta y equipo), *intangibles* (patentes, marcas, franquicias, derechos de autor y fiduciarios y las pericias, habilidades y destrezas del *recurso humano*) y *financieros*-. En términos contables esos recursos denotan la situación financiera de la empresa (Ross et al, 1997:32). Los activos tangibles participan en la generación de beneficios en razón de su depreciación o transferencia directa o indirecta de su valor al producto mientras los intangibles en función de su *amortización*. La proporción entre los distintos tipos de activos y su uso productivo difiere entre empresas de una misma industria. Estos eventos están en función de la naturaleza de la empresa y sector de la producción donde opera, de la estrategia organizacional y competitiva y *cm*. En la presente investigación interesa analizar los beneficios contables en función de los *activos*, con el propósito de develar su utilidad en el estudio de la competitividad y posibles ventajas competitivas. La investigación se plantea al nivel teórico pretendiendo ser un aporte a la *teoría de los recursos* y por su medio a la dirección de empresas. El objetivo es posicionar la tasa y masa del *beneficio* contable como posibles indicadores de competitividad.

#### Competencia y Competitividad: un Modelo de Análisis

$A_i$  de una empresa particular  $e_i$  representa el valor global de un conjunto de recursos estratégicos. El uso productivo de esos recursos genera beneficios contables  $b_i$ . La tasa de beneficio efectiva  $\dot{b}_i$  es:

$$\dot{b}_i = b_i / A_i \quad (7)$$

Al despejar  $b_i$  de (7) se obtiene (2) del apartado precedente. Para conocer el nivel competitivo de  $e_i$  se supone que la competencia asigna los beneficios globales  $b_s$  generados por el conjunto  $e_i$  en la industria. El mercado opera definiendo la tasa media de beneficio  $\dot{b}_m$  que asigna a cada  $e_i$  una fracción  $b_s$  en razón a  $A_i$  de  $e_i$  en los activos globales  $A_s$  en la industria acorde al número  $n$  de  $e_i$ . El valor medio  $A_m$  de los activos en la industria es:

$$A_m = A_s / n \quad (8)$$



En (8) se funda la empresa media  $A_m$  conforme a la composición de  $A_s$ . Dado  $b_s$  se puede obtener la tasa media de beneficio de la industria  $\bar{b}_s$ :

$$\bar{b}_s = b_s / A_s \quad (9)$$

Al igualar (7) y (9) se deriva el beneficio que la competencia determina para  $A_i$  en tanto fracción de  $b_s$  que le correspondería en razón de su participación en  $A_s$ :

$$b_{e_i} / A_i = b_s / A_s$$

Siendo  $b_{e_i}$  el beneficio esperado:

$$b_{e_i} = b_s A_i / A_s \quad (10)$$

O lo que brinda el mismo resultado a partir de sustituir (9) en (10):

$$b_{e_i} = \bar{b}_s A_i \quad (11)$$

Si  $A_i = A_m$  en (8) a  $b_{e_i}$  le corresponde un beneficio medio  $b_m$  tal que  $b_{e_i} = b_m$ . Al sustituir (8) en (11) y haciendo  $b_{e_i} = b_m$  el resultado es:

$$b_m = n \bar{b}_s A_m \quad (12)$$

Se define para  $A_m$  una tasa media de beneficio  $\bar{b}_m$ . Para  $A_m$  se establece que:

$$\bar{b}_m = b_m / A_m \quad (13)$$

Al sustituir (12) en (13) se deriva:

$$\bar{b}_m = n \bar{b}_s A_s / A_m \quad (14)$$

Al reemplazar  $A_m$  según (8) el resultado es:

$$\bar{b}_m = n \bar{b}_s A_s / n A_s$$

Luego,

$$\bar{b}_m = \bar{b}_s \quad (15)$$

(15) confirma que  $\bar{b}_s$  es la tasa media de beneficio para la industria.  $\bar{b}_s$  es un parámetro de las  $e_i$  en tanto tasa de beneficio que el mercado determina como referencia en la industria y en torno a la cual gira  $b_{e_i}$ . En competencia las  $e_i$  actúan *como si*  $b_{e_i}$  estuviese dado. No siempre  $e_i$  obtendrá  $b_{e_i}$  sino una entre esta tasa y  $\bar{b}_s$  y cada  $e_i$  aplicará dicha tasa a su estructura de activos para el cálculo de  $b_{e_i}$  competitivo. *Proposiciones* relativas al *tamaño y ventaja competitiva* de  $e_i$ :

1. Si  $A_i = A_m$ , entonces por (10) se sabe que:  
 $b_{e_i} = b_s A_m / A_s$ , por lo que al sustituir (8) se obtiene:  
 $b_{e_i} = 1/n b_s (A_s / A_s)$ , luego:



$$b_{e_i} = b_s/n = b_m \quad (16)$$

Con lo cual  $e_i = e_m$  representa  $e_i$  *mediana con ventaja competitiva media*.

2. Si  $A_i \neq A_m$ , se tienen dos eventos posibles:
  - 2.1. Si  $A_i < A_m$  se cumple  $b_{e_i} < b_m$ , con lo cual  $e_i$  representa  $e_i$  *pequeña con ventaja competitiva baja o nula*.
  - 2.2. Si  $A_i > A_m$  se satisface  $b_{e_i} > b_m$ , con lo cual  $e_i$  representa  $e_i$  *grande con de ventaja competitiva alta*.

De esas proposiciones se puede formular el cálculo de las *pérdidas o beneficios*  $p_i$  que la competencia establece para  $e_i$ :

$$p_i = b_{e_i} - b_m \quad (17)$$

De (17) surge el segundo conjunto de axiomas:

1. Si  $A_i = A_m$  entonces  $b_{e_i} - b_m = 0$ , lo que indicaría que  $e_i$  *mediana con ventaja competitiva media* obtiene *beneficios normales*.
2. Si  $A_i \neq A_m$  se tienen dos eventos posibles:
  - 2.1. Si  $A_i < A_m$  se cumple  $(b_{e_i} - b_m) < 0$  e indica que  $e_i$  *pequeña con ventaja competitiva baja o nula* obtiene *pérdidas*.
  - 2.2. Si  $A_i > A_m$  se satisface  $(b_{e_i} - b_m) > 0$  y revela que  $e_i$  *grande con ventaja competitiva alta* obtiene beneficios “*anormales*” o *extraordinarios*.

Como resultado de la dinámica competitiva se puede esperar se anulen las diferencias de  $p_{e_i}$ :

$$\sum_{i=1}^n p_{e_i} = \sum_{i=1}^n b_{e_i} - \sum_{i=1}^n b_m = 0$$

Surge la siguiente proposición:

La competencia entre  $e_i$  determina que al nivel de sector o industria la *suma* de los beneficios debe ser igual a la *suma* de las pérdidas.

Respecto del *valor del producto*  $VP_i$  de  $e_i$  se postula que:

$$VP_i = A_i (1 + b_s) \quad (19)$$

Para el caso de  $A_m$  donde  $VP_i = VP_m$  se formula que:

$$VP_m = A_m (1 + b_s) \quad (20)$$

Al despejar de (20) la expresión  $(1 + b_s)$  y al sustituir el resultado en (19) se determina:

$$VP_i = (A_i / A_m) VP_m \quad (21)$$

Se deriva de (21) el tercer conjunto de proposiciones relacionadas con las anteriores:

1. Si  $A_i = A_m$  entonces  $VP_i = VP_m$  para  $e_i = e_m$ , definida como  $e_i$  *mediana con ventaja competitiva media y beneficios normales*.



2. Si  $A_i < A_m$  entonces  $VP_i < VP_m$  para  $e_i$  definida como  $e_i$  *pequeña con ventaja competitiva baja o nula y pérdidas*.
3. Si  $A_i > A_m$  entonces  $VP_i > VP_m$  para  $e_i$  definida como  $e_i$  *grande con ventaja competitiva alta y beneficios “anormales” o extraordinarios*.

En última instancia  $A_i/A_m$  media la posición competitiva de  $A_i$ . La competencia nivela los valores  $VP_i$  en proporción al tamaño de  $e_i$  respecto de  $e_m$ . Se puede estimar  $b_{e_i}$  esperado para cada  $A_i$  en caso de que en competencia operen circunstancias externas propias de  $cm$  y/o del entorno de  $e_i$ , que la impelen a vender sus productos a precios medios. Al reemplazar  $b_s$  por  $b_{e_i}$  en (19) e igualar con (20), se obtiene:

$$A_i (1 + b_{e_i}) = A_m (1 + b_s)$$

Al resolver para  $b_{e_i}$ :

$$b_{e_i} = A_m/A_i (1 + b_s) - 1 \quad (22)$$

De (22) se derivan las siguientes proposiciones anotadas en el panel 2 de la figura 1:

1. Si  $A_i = A_m$  entonces  $b_{e_i} = b_s$  para  $e_i = e_m$ , definida como  $e_i$  *mediana con ventaja competitiva media, beneficios normales y valor de producto medio*.
2. Si  $A_i < A_m$  entonces  $b_{e_i} > b_s$  para  $e_i$  definida como  $e_i$  *pequeña con ventaja competitiva baja o nula y con posibilidad de disminuir pérdidas*.
3. Si  $A_i > A_m$  entonces  $b_{e_i} < b_s$  para  $e_i$  definida como  $e_i$  *grande con ventaja competitiva alta y con posibilidad de disminuir los beneficios “anormales” o extraordinarios*.

Se denota de tales proposiciones una tendencia oscilante de  $b_{e_i}$  en torno a  $b_s$ . El tamaño  $A_i$  de  $e_i$  influye en la definición de  $b_{e_i}$  por parte de la competencia, que la mide según  $A_m$  y  $b_s$ . (22) establece que conforme  $e_i$  de la industria se vuelven idénticas en tamaño ( $A_i = A_m$ ) obtendrán la misma  $b_{e_i}$  equivalente  $b_s$ .  $e_i$  será tan pequeña en relación con el mercado total que no podrá ejercer influencia alguna o perceptible en  $b_s$ . Se trata solo de un postulado general debido a que el tamaño de  $e_i$  según el valor de los activos oculta factores endógenos y exógenos que inciden en la definición de  $b_s$ . Incluso cuando el producto de  $e_i$  tiende a ser homogéneo este tipo de factores diferenciados podría influir en el precio, y por tanto en  $b_{e_i}$ .

Lo que hace la competencia es nivelar las semejanzas y diferencias entre las  $e_i$ , no suprimirlas. El *conjunto de recursos* diferenciados y distribuidos de manera heterogénea; *su capacidad para definir oportunidades de explotación* y/o de *neutralización de amenazas* y su valor estratégico (Barney, 1986); sus caracteres *rareza*, *valioso*, *inimitable* e *insustituible* (Barney, 1991), *apropiado* (Vernon, 1966; Barney, 1991), *específico* (Markides e Ittner, 1994), *útil* y *superior según la abundancia o escasez relativa* (Peteraf, 1993; Lieberman y Montgomery, 1998), *reputación* (Porter, 1996, 2005; Barney, 1986), *capacidad de amortización*, *desempeño histórico* y uso *inadecuado* (Burton et al, 1994) y *efectividad* (Porter, 1996) así como el uso eficiente -deficiente- de los activos fijos (Aybar y Ficici, 2009) son nivelados, nunca suprimidos, por la competencia.

La internacionalización puede ser una fuente de ventaja sostenible para  $e_i$  (Aybar y Ficici, 2009; Lieberman y Montgomery, 1998). Con base en las proposiciones planteadas en el apartado precedente se puede sugerir la posición competitiva y el *nivel de valor estratégico de los recursos*  $A_i$  de  $e_i$ . Las proposiciones enunciadas definen un valor estratégico *medio*, *bajo* y *alto* respectivamente según el nivel



de  $VP_i$  -dado por (21)- que cada  $e_i$  podría, *ceteris paribus*, generar en competencia. El nivel de  $VP_i$  puede ser influido por factores específicos de la internacionalización de las  $e_i$ . La competencia actúa nivelando las ventajas y desventajas de la participación internacional de las empresas a la vez que asigna los beneficios en razón de  $A_m/A_i$  dada en (22) según  $cm$ . En  $VP_i$  se pone de manifiesto la capacidad de  $e_i$  para obtener el máximo beneficio de su participación internacional en un sector o industria. Se puede esperar que la oscilación en  $b_s$  se deba en parte a la influencia de la internacionalización y  $cm$  y que afecta a  $b_{e_i}$ . La internacionalización de  $e_i$  y  $cm$  pueden influir  $b_s$  según afectan la intensidad de la competencia internacional. La internacionalización de  $e_i$  puede hacer variar  $A_i$  y como consecuencia  $A_m$ . La dirección del cambio en  $A_m$  depende tanto de la extensión como de la intensidad de la competencia.  $A_i$  podría aumentar, disminuir o permanecer sin cambio, razón por la que no se puede conocer a priori la dirección del cambio en  $A_m$  y por tanto de  $b_s$  a causa de la internacionalización y  $cm$ .

No obstante posibles efectos de la internacionalización en  $b_s$  -y por tanto en  $VP_i$ - se pueden reflejar en (22). En (8), dado cierto número ( $n$ ) de  $e_i$  compitiendo en el sector o industria en cierta  $cm$ ,  $A_s$  puede variar a causa de la internacionalización. De presentarse esas condiciones  $A_m$  variará en razón directa a  $A_s$ . Si  $b_s$  se mantiene invariable en cierta  $cm$  el cambio en  $A_s$  provocaría una variación de  $b_s$  en sentido inverso tal como lo reflejaría (9). Surge la siguiente proposición:

Dada  $n$ ,  $b_s$  y  $cm$ , una variación en  $A_s$  inducida por internacionalización de las  $e_i$  provocaría un cambio en la misma dirección en  $A_m$  y un cambio en sentido inverso de  $b_s$ .

En tal circunstancia  $e_i$  con mayor grado de internacionalización podrían obtener -conservar y hasta aumentar- beneficios “*anormales*” o extraordinarios. Sustituyendo (8) en (22) se deriva:

$$b_{e_i} = A_s/A_i (1 + b_s) 1/n - 1 \quad (23)$$

De (23) se desprende un conjunto de resultados posibles. Dada  $cm$  y siendo  $b_s$  y  $n$  estables, el grado de internacionalización de  $e_i$  podrían mostrar las siguientes situaciones:

1. Un mayor incremento en  $A_i$  respecto de  $A_s$  y dada la caída en  $b_s$  inducida por el aumento en  $A_s$ , podría gestar un aumento de  $b_{e_i}$  para  $e_i$  y elevar los beneficios “*anormales*” o extraordinarios.
2. Un menor incremento en  $A_i$  respecto de  $A_s$  la caída en  $b_s$  podría gestar una disminución de  $b_{e_i}$  para  $e_i$  y reducir los beneficios “*anormales*” o extraordinarios.
3. Si  $A_i = A_s$  la caída en  $b_s$  podría gestar una disminución de  $b_{e_i}$  para  $e_i$  y reducir los beneficios *normales*.

De las proposiciones anteriores se desprende que las  $e_i$  que no modifican su estrategia de internacionalización podrían ver reducida su participación en  $b_s$  y por consiguiente  $b_{e_i}$  decrece y propicia pérdidas. No obstante en crecimiento y prosperidad económica, cuando es más probable que la demanda se torne más intensa y las empresas de mayor tamaño no la satisfacen, las  $e_i$  medianas y pequeñas podrían influir en los precios internacionales. Dado ese escenario esas  $e_i$  podrían aumentar sus beneficios -normales o extraordinarios- mientras aquellas con beneficios por debajo de los normales podrían disminuir pérdidas. Se deriva la posibilidad de comparar la ventaja del grado de internacionalización según tamaño de  $e_i$ , por cuanto  $e_i$  del mismo tamaño pueden diferir en el grado de internacionalización. Esta presunción establece que cada grado de internacionalización se podría corresponder con  $e_i$  grandes, medianas o pequeñas según  $A_i$  y respecto de  $A_s$ . Además, sugiere que todas esas posibles relaciones podrían asociarse a una  $b_{e_i}$  alta, media o baja respecto de  $b_s$ .



### Contribución, Orientación y Futura Investigación

Esta investigación podría tener importantes implicaciones teóricas y prácticas en el ámbito de la administración, en especial para la dirección de empresas. El modelo propuesto sirve a un análisis exploratorio que explicaría la *situación real* de las empresas según estados contables. Se supera ese estadio en tanto el objetivo es evaluar esa situación contable respecto de una *situación posible* en el marco de la competencia. De aquí la diferencia entre  $b_i$  y  $b_{ei}$ . En la tasa y masa de beneficios que la competencia determina para cada empresa puede influir de distinta manera la estrategia competitiva, el tamaño de la empresa, lo atractivo del negocio, los atributos de los recursos que definen los activos, las condiciones de mercado y diversos factores de internacionalización. El análisis de esas variables podría ayudar a indentificar y anticipar el valor estratégico efectivo *versus* el valor estratégico potencial de los activos de una empresa. La iformación derivada del análisis explotarorio puede ser útil para un análisis inferencial a partir de bases de datos.

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El autor es Economista y Politólogo, catedrático de la Universidad Nacional -Escuela de Administración- y de la Universidad de Costa Rica -Escuela de Economía-. [danielvillalobosc@gmail.com](mailto:danielvillalobosc@gmail.com)



# **PENSAMIENTO ESTRATÉGICO: BASE PARA LA RESPONSABILIDAD SOCIAL EN UNIVERSIDADES PÚBLICAS AUTÓNOMAS**

Darcy Luz Mendoza, Universidad de La Guajira, Colombia,  
Yolmis Nicolás Rojano, Universidad de La Guajira, Colombia

## **RESUMEN**

*En este estudio se presentan las estrategias que permiten insertar a la Responsabilidad Social Universitaria en el Pensamiento Estratégico de las Instituciones Educativas. Para lograr este propósito, se parte de la revisión de teorías y postulados de autores que han avanzado en estas dos temáticas o variables de estudio, utilizando la metodología de corte cualitativo mediante un grupo focal objeto de estudio que son las universidades públicas autónomas ubicadas en el estado Zulia, en Venezuela y el departamento de La Guajira en Colombia, bajo un tipo de investigación descriptiva de campo, correlacional con un diseño transaccional no experimental. La investigación da respuesta a la pregunta ¿Cómo será el Pensamiento Estratégico base para establecer Responsabilidad Social en universidades públicas autónomas? La guía de tópicos fue diseñada y validada por expertos. La contribución más importante del estudio es la formulación de lineamientos teóricos estratégicos gerenciales que permiten incluir a la Responsabilidad Social en el Pensamiento Estratégico de las Universidades Públicas Autónomas.*

**PALABRAS CLAVES:** Pensamiento Estratégico, Responsabilidad Social, Universidades Públicas Autónomas.

## **STRATEGIC THINKING: BASE FOR SOCIAL RESPONSIBILITY AUTONOMOUS PUBLIC UNIVERSITIES**

### **ABSTRACT**

*In this study we present strategies for inserting University Social Responsibility in Strategic Thinking Educational Institutions. For this purpose, is part of a review of theories and postulates of authors who have advanced in these two themes or variables study, using qualitative methodology using focus group under study are autonomous public universities located in the state of Zulia, in Venezuela and the department of La Guajira in Colombia, under a kind of descriptive research field, with a correlation transactional experimental design. The research answers the question: How will the basis for Strategic Thinking Social Responsibility in autonomous public universities? The topic guide was designed and validated by experts. The most important contribution of the study is to formulate theoretical guidelines that enable strategic management include Social Responsibility in Strategic Thinking autonomous public universities.*

**JEL:** M14

**KEY WORDS:** Strategic Thinking, Social Responsibility, autonomous public universities

## **INTRODUCCIÓN**

En el mundo de las organizaciones, en pleno siglo XXI, la incertidumbre es el común denominador, de allí que el principio de Heissenberg dice que la imagen del mundo es la imagen de la incertidumbre.



Ninguna institución u organismo se escapa de este síndrome, es por ello que toda organización debe estar atenta a los cambios, y estar a la vanguardia de las situaciones de actualidad, pues eso las obliga a tener una capacidad de pensamiento trascendental, lo cual da como resultado la generación de nuevos conocimientos que les permite mejorar la capacidad de concebir alternativas viables para definir objetivos y transformarlos en resultados. Así las cosas, el futuro, se convierte para las organizaciones en el tiempo que aun no ha acontecido y se visualiza como un espacio de incertidumbre o de construcción social, de tal manera que hablar de futuro es hablar de deseos, posibilidades y, sobretodo, de creatividad. Así, la capacidad humana siempre inquieta y retada a construir territorios y organizaciones mejores, se ha valido de diversas formas para anticipar el futuro, con el ánimo de no dejarse sorprender por él. Una de esas herramientas es el Pensamiento Estratégico.

Hablar del Pensamiento Estratégico es hablar de aquel talento que es aplicado por los directores y rectores de manera creativa y continua para generar ideas estratégicamente viables que garanticen el éxito de la organización o universidad, sin importar que se encuentre en un entorno cambiante. En este sentido, Garrido (2007), considera que el Pensamiento Estratégico es el ADN de la planificación estratégica y la estrategia el centro neurálgico de la empresa, mientras que Morrissey (1996), establece que el Pensamiento Estratégico incorpora valores, misión, visión y estrategia.

En este sentido, las universidades al momento de plasmar ese Pensamiento Estratégico en su planificación, vale decir, construir su filosofía institucional, deben involucrar la Responsabilidad Social Universitaria, teniendo en cuenta lo que François Vallaey, (2010) sugiere respecto de los impactos propios de los cuatro ámbitos en los que la Universidad despliega su actuación, estos son el Ámbito Organizacional como entidad con una estructura propia que consume, tiene personal contratado, genera residuos; el Ámbito Educativo como entidad que se encarga de la formación de alumnos; el Ámbito del Conocimiento como entidad que investiga, que produce saber y lo trasmite y el Ámbito Social como entidad que está presente e interactúa con otros agentes, colectivos, comunidades y subsistemas sociales, lo anterior es concomitante con De La Cuesta (2003), quien manifiesta que las instituciones deben estar claras en plasmar de manera implícita y explícita la Responsabilidad Social respecto a la triple línea de resultados como es lo social, económico y medio ambiental

La manera como se aborda el presente estudio, está estructurado de la siguiente manera. Un primer momento donde se esboza el área del problema, se establecen los objetivos y se delimita el estudio. Un segundo momento que permite visualizar las bases teóricas referenciales con teorías y postulados de autores que han avanzado en las dos temáticas o variables de estudio, como son el Pensamiento Estratégico y la Responsabilidad Social. El tercer momento presenta la metodología utilizada o marco metodológico que esboza el método y tipo de investigación, las universidades del Zulia en Venezuela y de La Guajira en Colombia, como informantes claves, el instrumento aplicado así como la técnica de análisis de resultados. Seguidamente se presente un cuarto y último momento que describe el análisis y discusión de los resultados de la investigación con la debida confrontación con los postulados teóricos abordados para llegar a la formulación de lineamientos teóricos estratégicos gerenciales que permitan incluir a la Responsabilidad Social en el Pensamiento Estratégico de las Universidades Públicas Autónomas. De igual manera se presentan las debidas conclusiones y recomendaciones.

En este orden de ideas, la transformación en la que se está inmersa propone transitar desde un presente modelo de administración universitaria muy enraizado en el pasado, hacia un modelo lanzado hacia el futuro, aunque muchas veces parezca solo un deseo, en el que los actores educativos presenten un Pensamiento Estratégico donde la gestión educativa sea verdaderamente efectiva, teniendo como visión ser Responsable Socialmente, lo que en la actualidad convoca el presente siglo, además, que el personal directivo de las universidades implemente la Responsabilidad Social como una gestión empresarial, pensando en el hombre como ser social que requiere bienestar, y en un ecosistema con características



sustentables, esto debe estar plasmado en su carta de navegación, constituyendo de esta forma el Pensamiento Estratégico Institucional.

## REVISIÓN LITERARIA

En cuanto a la sustentación teórica de la investigación, la variable Pensamiento Estratégico, estará soportada en las teorías de reconocidos autores tales como: Morrissey (1996), Garrido (2010), Silvestri (2010), Vivas (2000), Cendros (2001), Thompson y Strickland (2004), entre otros, mientras que la variable Responsabilidad Social, se fundamentará en los postulados y principios teóricos de autores como De la Cuesta (2003), De la Cruz (2008), Drucker, (1993), ISO 26.000 de RSE, (2010), entre otros.

## METODOLOGÍA

El presente estudio se ubica metodológicamente dentro del paradigma post-positivista o cualitativo pues tiene un diseño emergente y flexible, propio de este tipo de investigación, dado que el investigador cualitativo, según Martínez (2007), no hace un diseño previo detallado, este emerge al progresar la investigación, de las condiciones cambiantes de los contextos y situaciones concretas. Ahora bien, la investigación se considera etnográfica, por lo que se han producido estudios analíticos-descriptivos de las prácticas sociales, conocimientos y comportamiento de una cultura particular, en este caso de las instituciones educativas, donde a través de entrevistas y grabaciones de audio, se obtuvo la información pertinente que sirvió de apoyo a las evidencias necesarias para el análisis de las categorías, permitiendo profundizar detalladamente aspectos relacionados con el Pensamiento Estratégico y la Responsabilidad Social de las Universidades públicas autónomas.

Dadas las características de esta población, se tomaron como unidades de estudio, sin ningún criterio muestral a los directivos encargados de la decanatura y docentes de la facultad de Ciencias Económicas de la Universidad del Zulia –LUZ- en Venezuela y la Universidad de La Guajira, en Colombia. Se diseñó un Guion de Entrevista semiestructurada, la cual contempla diecinueve (19) interrogantes que dieron luces para conseguir los propósitos establecidos, se estuvo atenta a todos los eventos que ocurrieron en el escenario, utilizando al máximo su percepción visual, analítica, kinestésica y los sentidos con sutileza; obteniendo resultados confiables como verificables. Los cuales fueron confrontados a través de la técnica de triangulación con la teoría expresada por los autores expuestos en la revisión literaria.

## RESULTADOS

Como resultado de la presente investigación, se presentan los lineamientos estratégicos gerenciales orientados a la inclusión en el Pensamiento Estratégico a la Responsabilidad Social Universitaria en instituciones públicas autónomas, los cuales tienen la finalidad de generar un plan de acción conducente a que las universidades sean Socialmente responsables desde su filosofía institucional: Los lineamientos estratégicos orientados al pensamiento estratégico como base para establecer la responsabilidad social se vislumbran como paradigma para acometer la modernización administrativa en universidades públicas autónomas, focalizada al cambio de roles donde las mismas deben velar por el interés social de acciones por encima del interés particular, para cumplir con la Responsabilidad Social universitaria.

### I. Conformación de Métodos Que Permitan a los Actores Universitarios Desarrollar el Pensamiento Estratégico en las Universidades Públicas Autónomas

El Pensamiento Estratégico en la gestión académica permite elaborar planes y programas estratégicos para mejorar las prácticas de la planificación en las instituciones educativas de nivel superior, participando en el proceso de construcción de escenarios que visualizan un cierto nivel de certidumbre, las posibilidades de éxito en los objetivos trazados, identificando oportunidades así como amenazas,



detectando también el potencial con el cual se cuenta para el logro de metas y objetivos trazados. En este alcance, se presentan acciones gerenciales en correspondencia con diversos lineamientos, donde se generan dinámicas acordes a unos objetivos y filosofía, a través de herramientas útiles para vencer dificultades mediante una visión sistemática, creativa y participativa con la intervención del entorno y actores sociales. Para el desarrollo de este lineamiento se requiere la implementación de las siguientes estrategias:

- a) Revisar el concepto del Pensamiento Estratégico. Con el fin de unificar un criterio del significado del mismo exigido como base para establecer la Responsabilidad Social.
- b) Instituir el Pensamiento Estratégico en la gestión universitaria bajo un compromiso real, congruente entre la institución, miembros y colectivo mediante reuniones, jornadas, encuentros comunitarios.
- c) Examinar el contenido del Pensamiento Estratégico actual y adecuarlo a las exigencias sociales del mercado.
- d) Incentivar a los directivos a poner en práctica el Pensamiento Estratégico, con el fin de internalizar el mismo como crecimiento personal y herramienta eficaz para prestar el servicio que requiera la universidad.
- e) Establecer programas dirigidos a los directivos con el fin de lograr el desarrollo efectivo del Pensamiento Estratégico.
- f) Programar jornadas con otras universidades, para comparar enfoques estratégicos, maneras de asunción, divulgación, fomentando la participación flexible de una visión sistemática entre miembros, grupos de intereses y colectivo en general.
- g). Desarrollar hábitos de conducta en los directivos universitarios, con el fin de aplicar de forma inconsciente las políticas plasmadas en el Pensamiento Estratégico, las cuales deben estar descritas en la misión, visión, políticas, objetivos y estrategias institucionales.

## II. Afianzamiento del Pensamiento Estratégico Como Proceso Liberador del Potencial Humano en las Universidades Públicas Autónomas

El Pensamiento Estratégico, es una de las principales competencias que se debe desarrollar no sólo a nivel profesional, sino también en lo personal. El saber dónde se está hoy, para dónde se quiere ir mañana, cuáles son las fortalezas y oportunidades, cómo visualiza el mañana, es lo que se denomina Pensamiento Estratégico, Ahora, la forma cómo se va a hacer esa realidad mañana, los caminos que se van a tomar, es lo que se denomina planificación estratégica. Una estrategia es una declaración de intenciones que define dónde desea ubicarse en el largo plazo.

Entender los procesos que implica la manera de evitar dificultades, es parte de la competencia del Pensamiento Estratégico que se debe desarrollar. Contar con una estrategia que permitirá asegurarse de las decisiones cotidianas corresponde a los intereses a largo plazo de la organización. Sin una estrategia, las decisiones tomadas hoy podrían tener un impacto negativo en los resultados futuros. La mayoría de las organizaciones exitosas cuentan con un plan estratégico a nivel superior, pero a veces no se comunica a los niveles inferiores. Una estrategia cobra igual importancia cuando sirve a los clientes externos o internos. En ese orden de ideas, se despliega un conjunto de acciones o lineamientos orientados a afianzar los valores como medio para evitar antivalores en la empresa. Estos son:

- a) Revisar el Pensamiento Estratégico institucional como proceso liberador del potencial humano en las



universidades públicas autónoma con el fin de equilibrar la existencia de la honestidad, transparencia, justicia en relación a valores instrumentales entre los cuales se encuentran: mejoramiento continuo, eficiencia, calidad, trabajo en equipo para ajustarlos a los cambios sociales imperantes.

b) Identificar la cultura universitaria como sistema de identidad, coadyuvando a la consecución de fines sociales y económicos.

c) Verificar que exista un criterio coherente del Pensamiento Estratégico desde una perspectiva individual-organizacional-social para evitar la presencia de opacidad, así como prácticas excluyentes que destruyen valores desde un punto de vista general.

d) Impulsar el Pensamiento Estratégico en el entorno para hacer de la universidad una unidad productora eficaz y efectiva en valores.

e) Iniciar programas para dar a conocer, promover y divulgar el Pensamiento Estratégico declarado en la universidad para que sea identificado claramente por el grupo de interés, desde la perspectiva individual-organizacional-social de manera eficaz, pertinente, implementando jornadas, talleres, charlas con el personal y demás grupo de interés.

### III. Fortalecimiento de la Responsabilidad Social Apoyando Acciones Sociales en Universidades Públicas Autónomas.

Los cambios sociales emergentes representan un desafío para la universidad pública autónoma, las acciones desarrolladas por ellas deben estar ajustadas a la Responsabilidad Social sustentable, en correspondencia a los múltiples grupos de interés, conducente a establecer una organización que maximice su servicio; además de interactuar progresiva, permanente y consustanciada con el entorno social. Visto desde un enfoque estratégico, la universidad debe practicar principios de un modo permanente en el proceso de gestión, que la identifique y distinga en correspondencia a otras organizaciones. Por tanto, se siguieren las siguientes acciones para maximizar la Responsabilidad Social en las universidades públicas autónomas.

a) Estimular la asunción de ser Responsable Socialmente para responder a compromisos sociales, a través de convenciones intermunicipales y regionales donde se promueva la Proyección Social, Extensión, Impacto Social, Integración con la Comunidad, Impactos organizacionales y ambientales, los cuales deben ser liderados por las universidades públicas autónomas con la participación de los distintos stakeholders.

b) Desarrollar programas de Responsabilidad Social que persigan principios éticos, desarrollo social equitativo sostenible, producción y transmisión de saberes responsables.

c) Formación de profesionales socialmente responsables, a través de las decanaturas y coordinaciones de áreas de las universidades públicas autónomas.

d) Desarrollar estrategias que permeen los procesos académicos y el currículo, que permitan aumentar los niveles de eficiencia, motivación, comunicación y creatividad de egresados y funcionarios universitarios donde se de la autoevaluación, proceso de toma de decisiones.

e) Presentar periódicamente un diagnóstico de la Responsabilidad Social que muestre las acciones sociales desarrolladas por la universidad a través de un Balance Social.

### IV. Implantación de un Modelo Socialmente Responsable en Universidades Públicas Autónomas.



Un criterio de Responsabilidad Social vinculado a un Pensamiento Estratégico con basamento trascendental y uniforme determinará las acciones institucionales, en consecuencia el desarrollo de una sociedad y participación ciudadana. Para tal efecto, se solicita un conjunto de acciones dirigidas a estos argumentos:

a) Desarrollar estrategias sobre métodos que permitan innovar y activar en los actores universitarios el Pensamiento Estratégico de manera equitativa, equilibrada y justa como modelo valorativo e interventor entre la sociedad sus diferentes miembros, direccionada a introducir mejoras significativas bajo un funcionamiento socialmente responsable, en base a las disposiciones normativas, organización y procedimientos.

b) Implementar las políticas de Responsabilidad Social Universitaria RSU, tales como: - Una Universidad que aplique la Ética en su quehacer institucional, que sea Ecológica en su actuar; que genere Comunidades de Aprendizaje y Desarrollo con actores externos; donde se dé la Integración en los currículos el aprendizaje basados en proyectos sociales con conocimientos socialmente útiles según una agenda de desarrollo concertada con otros actores.

#### V. Visionar Desde El Pensamiento Estratégico la Universidad Socialmente Responsable.

Es claro que en el Pensamiento Estratégico está inmersa la visión institucional, de allí que es clave para las universidades tener un horizonte de tiempo de largo plazo plasmado en una visión que involucre la Responsabilidad Social en sus distintos campos de acción. A partir de ese momento, el reto es poner en práctica ese Pensamiento Estratégico, para que no se convierta en letra muerta. En el siglo XXI, las exigencias a las universidades son cada día mayor, se requiere mayor reflexión, un análisis profundo de la situación interna y externa, universidades que fomenten la innovación, que adecuen su currículo a las necesidades de la región donde operan. Así las cosas, las universidades deben buscar la respuesta a los interrogantes de los distintos grupos de interés, donde se les exige tomar conciencia de la responsabilidad que les asume en esta nueva era, puesto que están llamadas a contribuir al desarrollo económico, político, social y ambiental. La invitación es a que las universidades se conecten con el entorno social, con su contexto local, a fin de contribuir con el desarrollo de la sociedad.

Con esas consideraciones, se propone para visionar desde el Pensamiento Estratégico una universidad socialmente responsable, llevar a cabo las siguientes acciones:

a) Dejar plasmada en la visión y misión universitaria, como resultado de un Pensamiento Estratégico, el compromiso que se tiene con relación a la Responsabilidad Social Universitaria.

b) Formular directrices a partir del Proyecto Educativo Institucional universitario, para la realización de un autodiagnóstico que refleje las fortalezas y debilidades de la institución en relación con su Responsabilidad Social.

c) Diseñar en los planes estratégicos, las estrategias a implementar relacionadas con la Responsabilidad Social universitaria.

d) Concebir desde la filosofía gerencial de las universidades la contrastación de los resultados arrojados en el diagnóstico institucional, lo expuesto en la misión de las universidades públicas autónomas.

e) Describir en los planes de desarrollo y agendas prospectivas, las estrategias de socialización de la Responsabilidad Social Universitaria como política institucional.



f) Estructurar los informes o balance social donde se refleje la realidad de la Responsabilidad Social universitaria.

g) Establecer en el Proyecto Educativo Institucional PEI, la forma de evaluar y controlar las acciones descritas en el Pensamiento Estratégico universitario.

## CONCLUSIONES

Alcanzado los resultados plasmados en los propósitos iniciales, se presentan las siguientes conclusiones obtenidas en la investigación: El pensamiento estratégico involucra un conjunto de acciones relacionadas con los instrumentos rectores de las Universidades públicas autónomas como son el Proyecto Educativo Institucional, Planes de Desarrollo, Agenda Prospectiva. Las universidades dejan plasmado todo su pensamiento estratégico en ellos, donde están explícitas la Visión y Misión Institucional. En universidades públicas autónomas el pensamiento estratégico presenta las fases de Reflexión participativa, Procesos de construcción y empoderamiento, Evaluación de la Gestión, Toma de decisión, Proceso de autoevaluación y Control de la Gestión, Acciones correctivas y el impulso hacia la acción.

Las universidades deben dar respuesta social al quehacer institucional, de allí que se han establecido cuatro (4) dimensiones en este sentido: La dimensión Social, que involucra la Proyección Social, la Extensión, la Integración con la Comunidad; la dimensión cognitiva, relacionada con generar conocimientos, investigaciones científicas; la dimensión educativa, impartir y compartir conocimiento, y la dimensión organizacional como una empresa que es, debe atender a su planta de personal y el medio ambiente. Los elementos de la responsabilidad social en las universidades, lo constituyen los valores, los principios de la Institución, las normas descritas en la plataforma ética, se evidenció que las Universidades tienen identificada la estructura de valores y la manera como debe ser aplicada, sin embargo, no se aplica por lo cual no se logra una eficiencia en la puesta en marcha del Código de Ética, por ende no existe una cultura universitaria que convoque a una Filosofía de acción basada en los valores descritos. Se concibió un plan de acción para el fortalecimiento del Pensamiento Estratégico como base para establecer la Responsabilidad Social en universidades públicas autónomas: el cual involucra las siguientes etapas: a) Conformar métodos que permitan a los actores universitarios desarrollar el pensamiento estratégico en universidades públicas autónomas. b) Afianzar el Pensamiento Estratégico como proceso liberador del potencial humano en universidades públicas autónomas. c) Fortalecer la Responsabilidad Social apoyando acciones sociales en universidades públicas autónomas. d) Implantar un modelo socialmente responsable en universidades públicas autónomas. e) Estructurar desde la planificación estratégica, universidades públicas autónomas socialmente responsables, visionando desde el pensamiento estratégico la universidad socialmente responsable.

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**BIOGRAFIA**

Darcy Luz Mendoza es Doctora en Ciencias Gerenciales, por la Universidad Rafael Belloso Chacín en Venezuela. Profesora Asociada en la Universidad de La Guajira. Adscrita a la Cátedra de Análisis Financiero. Miembro activo del Consejo de Facultad de Ciencias Económicas. Investigadora principal en varios trabajos sobre Responsabilidad Social. Ubicación: Universidad de La Guajira, kilómetro 5 vía Maicao en Riohacha, La Guajira (Colombia). Correo electrónico [dmendoza@uniguajira.edu.co](mailto:dmendoza@uniguajira.edu.co)

Yolmis Nicolás Rojano Alvarado, es Máster Business Administrations de la Universidad del Norte Barranquilla (Colombia), actualmente vinculado a la universidad de La Guajira como docente investigador, adscrito a la cátedra Marketing Internacional, se puede contactar en la facultad de Ciencias Económicas y Administrativas de la Universidad de la Guajira, kilómetro 5 salida a Maicao en Riohacha, La Guajira (Colombia). Correo electrónico [yrojanao@uniguajira.edu.co](mailto:yrojanao@uniguajira.edu.co)



# INVESTIGACIÓN ORGANIZACIONAL IMPLICACIONES METODOLÓGICAS

Lucia Elizabeth Algrávez Uranga, Universidad Autónoma de Baja California

## RESUMEN

*Este documento revisa algunas de las herramientas metodológicas para estudiar a las organizaciones y comprender a través del análisis estructural su comportamiento y con los resultados obtenidos de esta forma evidenciar las desviaciones atribuibles tanto al diseño como a la estructura organizacional. Los parámetros que se recomiendan revisan los determinantes estructurales sencillamente pero con resultados útiles para los administradores.*

**PALABRAS CLAVES:** Estructura, herramientas metodológicas, Diseño organizacional.

## METHODOLOGY IN INSTITUTIONAL RESEARCH

*This document reviews some of the methodological tools to study the organizations and to understand through structural analysis its behavior and with the obtained results, demonstrate the deviations attributable to the design as to the organizational structure. The parameters that are recommended simply review the structural determinants but with useful results for the administrators.*

**JEL: M1** Business Administration and Business Economics; Marketing; Accounting

**KEY WORDS:** Structure, methodological tools, organizational design.

## INTRODUCCION

Casi todas las empresas pasan por cambios estructurales en algún momento y en la actualidad, muchas están cambiando y reorganizándose para atender los desafíos tanto internos como del entorno. Los cambios estructurales son provocados por los cambios en el ambiente, la tecnología, el tamaño y la estrategia competitiva, los ejecutivos deben de reconocer el desafío que significa comprender en qué forma abordan el estudio de la organización y los cambios que afectan el diseño y la estructura y con ello el desempeño organizacional.

La teoría organizacional es una forma de pensar en las organizaciones, es una forma de vislumbrar a las organizaciones de manera profunda y precisa, se observan patrones y regularidades del diseño organizacional y el comportamiento a través de investigación que pueden ayudar a los administradores a trabajar con eficiencia y eficacia fortaleciendo la calidad de vida organizacional (Daft, 2011, p.22).

## REVISION DE LA LITERATURA

Las Organizaciones son entidades sociales, dirigidas a metas diseñadas con una estructura deliberada y con sistemas de actividad coordinados y vinculadas con el ambiente externo (Daft, 2011, p.10). Para estudiar a la organización es imprescindible hacerlo con el enfoque de sistemas, que es el enfoque que determina que las organizaciones desarrollan un proceso de conversión que inicia con los insumos que son transformados para lograr resultados (French y Bell, 1996, p. 91). En general entre las diferentes partes del sistema existe una relación de causa y efecto, de este modo el sistema experimenta cambios y el ajuste sistémico es continuo, los elementos que interactúan significan que la gente y los departamentos dependen uno del otro y deben trabajar conjuntamente (Chiavenato, 1999, p.772).



Una organización está formada por varios subsistemas. Las funciones específicas que se requieren para la supervivencia de la organización corren por cuenta de departamentos que actúan como subsistemas. Los subsistemas organizacionales desempeñan cinco funciones esenciales: servir de enlace sobre los límites de la organización, producción, mantenimiento, adaptación y administración, este último es un subsistema distinto, que tiene a su cargo la dirección y coordinación de los demás subsistemas de la organización. La administración proporciona dirección, estrategias, metas y políticas para toda la organización, además el subsistema de administración tiene la responsabilidad de desarrollar la estructura de la organización y de dirigir las tareas de cada subsistema (Daft, 2011, p. 27). Una de las perspectivas para el estudio del diseño organizacional es reconocer las cinco partes básicas que conforman a las organizaciones, las cuales según Mintzberg (2005), son: el centro técnico, compuesto por las personas quienes realizan el trabajo básico de la organización; el soporte técnico, que ayuda a la organización a adaptarse al entorno; soporte administrativo es responsable de que la operación marche sin dificultades y del mantenimiento de la organización, incluyendo el de sus elementos humanos y físicos; la dirección responsable de dirigir y coordinar las diferentes partes de la organización y los mandos medios gerenciales, que son responsables de la implementación y coordinación en el nivel departamental (Mintzberg, 2005, p. 43). Estas partes están unidas entre sí por medio de distintos flujos como la autoridad, los materiales, la información y el proceso de decisión y afectan de una manera directa el diseño estructural de las organizaciones.

### Entendiendo la Administración

Es relevante contextualizar a la administración para ubicar la importancia de la organización como parte de la administración, así como su desarrollo como una teoría de estudio.

Una economía creciente y el desarrollo industrial en los Estados Unidos y Europa, aunado al desarrollo de la tecnología y del comercio, a los medios de transporte y comunicación que ampliaron los horizontes y complejidad de los negocios, los que a su vez incrementan los problemas de desperdicio e ineficiencia, crearon una necesidad de investigar los conceptos de diseño en las organizaciones, y favorecen los primeros intentos de estudios sistemáticos para el estudio del diseño estructural de las organizaciones, lo que sucede en las dos últimas décadas del siglo 20 (Bedeian & Zammuto, 1991, p.607).

El inicio de las corporaciones industriales aparece en gran Bretaña en los últimos años de 1700, y comienza la revolución Industrial como la conocemos ahora, y el significado más profundo de los cambios por venir se da en los artesanos que transfieren sus habilidades a las máquinas, lo que causa el advenimiento de las organizaciones modernas. Esta época proponía que la administración podía ser aprendida por la observación o práctica si es que se podía, y era considerada como un arte y por otros como un don divinamente adquirido más que un conocimiento adquirido (Hernández, 2002, p.52).

Henry R. Towne, cofundador de Yale & Towne Manufacturing Company, en 1886 presenta un trabajo ante la Asociación Americana de Ingenieros mecánicos (ASME), en donde argüía que la administración como un campo de estudio, era tan importante como la ingeniería, pues observaba que la administración del trabajo era completamente desorganizado, que no tenía medios del intercambio de experiencias y se encontraba sin asociación profesional y urgía a la ASME para que remediara este asunto por lo este documento se considera como el inicio de la investigación de una ciencia de la administración. El impacto de las ideas de Towne, convirtieron las sesiones de la ASME como el principal foro para la discusión de los retos administrativos (Bedeian & Zammuto, 1991, p. 609)

Frederick W. Taylor (1856-1915) presenciaba las sesiones en donde Towne presentaba sus ideas y se impresionó por ellas, ya que como ingeniero veía los negocios como un sistema de cooperación humana que sería exitosa solo si todo lo concerniente al trabajo se dirigiera al mismo objetivo, lo que llamó la Revolución mental, en donde ambos lados dan atención a incrementar los excedentes, en donde la



preocupación de la labor y la administración deberían basarse en la mutualidad de los intereses, ofreciendo satisfacción a los trabajadores y al empleador. Taylor estaba resuelto a eliminar las prácticas de ineficiencia y el desperdicio del pasado por lo que consideró a la administración científica como destinada a ser una herramienta para la productividad. Taylor sumó su trabajo en lo que ahora se conoce como los Cuatro Principios de la Administración Científica pero no fue hasta 1910 que el sistema de Taylor recibió amplia publicidad dado que Louis D. Brandeis acuñó el término de Administración científica para describir los principios y filosofía del trabajo de Taylor, este hecho histórico permite que los trabajos de Taylor sean conocidos en todo el mundo, aunado a que en 1911 se edita el libro “Los principios de la administración científica” (Hernández, 2008, p.34-37)

Las ideas de Henry Fayol (1841-1925) han tenido un impacto duradero en el desarrollo de la teoría Organizacional, ya que tras más de 50 años de experiencia industrial, formuló 14 principios de la administración, algunos de estos principios como la división del trabajo, unidad de mando y cadena escalar se refieren a los principios de organización. Estas ideas llamaron la atención por la publicación de sus trabajos en 1916 bajo el título de “Administration Industrielle et Generale” el cual se convirtió en “el catecismo de la educación de los ejecutivos en jefe” El trabajo de Fayol no fue conocido en Estados Unidos hasta que fueron traducidos al inglés en 1930. Todas estas ideas fueron revolucionarias en su época, y la validación constante de las mismas le han ganado a Fayol el título del “Padre de La Administración Moderna” (Daft, 2011, p.25).

Mientras que la atención primaria tanto de Taylor como de Fayol, estaba dirigida a resolver problemas prácticos administrativos, para lograr la efectividad en las metas, el interés de Max Weber (1864-1920) estaba en los hechos fundamentales de cómo las estructuras están conformadas. Sus ideas concebidas al inicio del siglo 20 pero fueron conocidas hasta que fueron publicadas en 1920, eran prescriptivas en su naturaleza contrastaban con las recomendaciones de Taylor y Fayol, y su contribución fue diseñar las características del término Burocracia. Burocracia era un ideal, no existente en la realidad, era un modelo o estándar, para construir empresas y para contemplar por comparación su desarrollo (Bedeian & Zammuto, 1991 p. 612).

Los autores clásicos propusieron que el trabajo administrativo consta de varias funciones que al agruparse conforman el proceso administrativo, el cual ha cambiado en funciones y en procesos a través del tiempo. Sin embargo se consideran básicas las funciones de planeación, organización, dirección y control y se pueden definir con precisión suficiente aunque se pueden incluir otras acorde a las expectativas específicas de los gerentes que practican la administración en las diferentes organizaciones (Gibson J., Ivancevich J., Donnelly, & J. Konopaske, R., 2011, p. 16). Coincide (Hellriegel, D., Jackson.S., & Slocum,J., (2002) que la administración se refiere a las tareas y actividades asociadas con la planeación, organización, dirección y control: con la dirección de una organización o alguna de sus unidades. En ese sentido una forma de enfrentar los cambios es lograr una administración eficaz que permita el dinamismo necesario para lograr la competitividad. Según Rincón (2002) la nueva organización necesitará de una estructura que se dirija a obtener el mejor y más efectivo uso de sus empleados, en apoyo a sus capacidades y ventajas competitivas.

La organización se refiere al proceso de organizar, la manera en que se dispone del trabajo, se asigna entre los integrantes de una organización para alcanzar eficientemente las metas de la organización (Garza, 2000, p. 93). El proceso organizacional lleva la creación de la estructura, la cual define la división de tareas y la movilización de recursos, y la estructura organizacional la define Daft (2010) como el conjunto de tareas formales asignadas a los individuos y departamentos; las relaciones de subordinación formales, incluidas las líneas de autoridad, responsabilidad de la decisión, el número de niveles jerárquicos y el tramo de control de los administradores así como el diseño de sistemas para asegurar una coordinación eficaz de los empleados a través de los departamentos (Daft, 2010, p. 249). El propósito fundamental del proceso de organizar es crear una estructura estable, con jerarquías y puestos de trabajo,



con autoridad y responsabilidad, que defina los cauces de la comunicación formal y la competencia de cada puesto y lograr que las unidades se complementen sinérgicamente. Esto es que los elementos que componen la empresa se apoyen mutuamente y produzcan más que la simple suma de sus resultados individuales (Hernández, 2002, p. 259).

### Fundamentos del diseño.

La teoría clásica menciona principios de la administración que determinan la organización, acorde a la definición de estructura se estudian los principios de: departamentalización, que subdivide el trabajo en puestos y tareas y los asigna a unidades especializadas en una organización. El diseño de normas para el desempeño de los puestos y las tareas y aborda los cuatro elementos básicos de la función de organización: especialización y estandarización, coordinación y autoridad (Hellriegel, 2002, p. 272).

En la búsqueda de la competitividad de las organizaciones existen factores determinantes para que sea factible el trabajo organizado orientado al alcance de sus metas. Uno de esos factores es la estructura que provee de un marco para que se desarrollen las actividades gerenciales y que se dirijan a ese propósito. La estructura debe proporcionar todos los elementos para que la organización trabaje con efectividad y eficiencia, por lo que al revisar los aspectos que intervienen en la estructura se podrán determinar algunas de las situaciones que pueden ocasionar sus deficiencias mismas que impactan el logro de las metas organizacionales (Algrávez, 2009).

La estructura es la distribución formal de los puestos en una organización y el diseño es el desarrollo o cambio de la estructura de una organización (Robbins & Coulter, 2010, p.234). El diseño organizacional comprende elementos de la función de organización: su alineación, e interrelación de las funciones de planeación, dirección y control y los complejos intercambios que deben considerarse para lograr una correspondencia entre las funciones (Hellriegel, 2002, p.268). La estructura es el patrón de los puestos y grupos de puestos que existe en una organización y el diseño organizacional se refiere a las decisiones y acciones de la administración que generan una estructura organizacional específica (Gibson, 2011, p.389).

La estructura organizacional es la representación formal de las relaciones laborales, define las tareas por puestos y unidad y señala como deben coordinarse (Hellriegel, 2002, p.271). La estructura debe cumplir con dos objetivos primarios: proporcionar una estructura de responsabilidades, relaciones de subordinación y los grupos, además de ofrecer mecanismos de vinculación y coordinación de todos los elementos organizacionales. Es importante buscar el correcto balance entre los controles verticales y horizontales, el no hacerlo ocasiona fallas estructurales (Daft, 2011, p.127). Los departamentos se crean para desempeñar tareas que se consideren de importancia estratégica para la compañía. Las líneas de reporte a menudo llamadas cadenas de mando, se representan con líneas verticales en un organigrama. La cadena de mando debe ser una línea continua de autoridad que liga todas las personas de una organización y muestra quien reporta a quien (Daft, 2011, p.127).

La estructura de la organización se refleja en el organigrama. Este es la representación gráfica de todo un conjunto de actividades y proceso subyacentes en una organización. Estos tres elementos de la estructura corresponden tanto a los aspectos verticales como a los horizontales de la organización. Sumarizando los conceptos de la definición de la estructura de la organización tenemos:

1. La estructura de la organización designa las relaciones formales de subordinación, incluso el número de niveles de la estructura jerárquica y el tramo de control de gerentes y supervisores.
2. La estructura de la organización identifica el agrupamiento de individuos en departamentos y de estos en la organización total.
3. La estructura de la organización incluye el diseño de sistemas para asegurar la comunicación, coordinación e integración efectivas de esfuerzos en todos los departamentos (Daft, 2011, p.90).



Los elementos de la estructura corresponden tanto a los aspectos verticales como a los horizontales de la organización, los primeros dos elementos corresponden al marco estructural, el cual conforma la jerarquía vertical, el tercer elemento pertenece al patrón de interacciones entre empleados organizacionales. Así mismo la estructura es determinada por las dimensiones estructurales que están conformadas por la formalización, la especialización, la estandarización, la jerarquía de autoridad, la complejidad, la centralización, el profesionalismo y razones de personal. De las citadas, se consideran las primeras cuatro como elementos básicos de la función de organización (Hellriegel, et.al. 2002, p.269). De la misma manera afectan a la estructura las dimensiones contextuales que corresponden a: el tamaño, la tecnología organizacional, la cultura organizacional, el entorno, las metas y estrategia de la organización que definen el propósito y las técnicas competitivas que la distinguen de otras organizaciones (Daft, 2007, pp.17-20).

El diseño organizacional debe facilitar la comunicación necesaria entre los empleados y departamentos para lograr la tarea global de la organización (Daft, 2011, p.92). La interdependencia recíproca entre departamentos precisa una comunicación y coordinación sustancialmente mayores de lo que se necesita en la interdependencia agrupada, de manera que la organización deben diseñarse para estimular el flujo de información, tanto en dirección vertical como horizontal. Los vínculos se definen como la medida de comunicación y coordinación que existe entre los elementos de la organización. Los vínculos verticales se usan para coordinar las actividades entre las partes superiores e inferiores de una organización. Entre estos se cuentan: referencia jerárquica, normatividad o reglas y planes, agregar puestos a la jerarquía. Existen sistemas que son otra estrategia para aumentar la capacidad de manejo de la información vertical. Los sistemas de información hacen que la comunicación suba y baje por la estructura de una manera más eficiente entre ellos los sistemas de información vertical y los sistemas de información horizontal. Por otra parte los vínculos horizontales se refieren al volumen de comunicación y coordinación horizontales entre los departamentos de la organización (Daft, 2011, p.93).

#### Opciones de agrupamiento departamental

Los departamentos se crean para realizar trabajos importantes para la organización, luego se conjuntan esos departamentos con los trabajos o actividades para conformar un agrupamiento que en forma básica se pueden enumerar como sigue:

- El agrupamiento departamental tiene impacto en los empleados porque comparten un supervisor y recursos comunes, son responsables del desempeño y tienden a identificarse y colaborar.
- El agrupamiento funcional coloca juntos a los empleados que desempeñan funciones o procesos de trabajo similares o que aportan un conocimiento o habilidades parecidas.
- El agrupamiento divisional significa que la gente se organiza de acuerdo con lo que la organización produce.
- El agrupamiento geográfico significa que los recursos se organizan para servir a los clientes o consumidores de un área geográfica particular.
- El agrupamiento de enfoque múltiple significa que una organización adopta al mismo tiempo dos posibilidades de agrupamiento. Estas formas estructurales reciben frecuentemente el nombre matriciales o híbridas.

En cuanto a los agrupamientos más utilizados en las organizaciones se han mencionado los más frecuentes sin embargo existen otras formas como las redes virtuales y el outsourcing.

#### Síntomas de deficiencia estructural:

Se pueden evidenciar síntomas del sistema estructural cuando se presentan situaciones como las que se describen a continuación:



1. La toma de decisiones se retrasa o carece de calidad. Los encargados de tomar los acuerdos pueden sufrir una sobrecarga debido a que la jerarquía canaliza demasiados problemas y resoluciones hacia ellos.
2. La organización no responda de manera innovadora ante un entorno cambiante. Una razón de la falta de renovación es que los departamentos no están coordinados en forma horizontal.
3. El desempeño de empleados se deteriora y las metas no están siendo alcanzadas. La calidad laboral puede disminuir debido a que la estructura no proporciona metas, responsabilidades y mecanismos para la coordinación bien definidos.
4. Demasiado conflicto es evidente: La estructura organizacional debe permitir que las metas departamentales con cierto nivel de dificultad combinen en una sola meta para toda la organización  
(Daft, 2011, p.126).

Estos síntomas se pueden atender a través de las herramientas de diseño, las cuales en la mayoría de los casos pueden escogerse para solucionar los problemas a través del diseño adecuado, sin necesidad de realizar una reestructuración total, tales como los enlaces verticales y horizontales previamente discutidos en este documento.

#### Estrategias para estudiar a las organizaciones

Desde 1970 particularmente ha existido una explosión en el estudio de las organizaciones con la multiplicidad de enfoques disciplinarios, intereses substantivos, escenarios y conceptos fundamentales emergentes que surgen para explicar el comportamiento organizacional, la selección de una metodología de investigación para el estudio de las organizaciones se ha convertido en una necesidad (Bedeian & Zammuto, 1991, p. 619).

Los estudios organizacionales requieren de una metodología que dirija la investigación hacia resultados pertinentes, de tal manera que se pueden desarrollar a través de varias etapas como: visión del estudio, planeación del estudio, recopilación de datos, análisis de los datos, formulación de recomendaciones, implantación y evaluación (Franklin, 2009, p.33).

#### Métodos utilizados para estudiar a las organizaciones

Para el estudio de las organizaciones existen estrategias de análisis administrativo las cuales pueden utilizarse en combinación o solas según el alcance de la investigación de tal manera que la decisión de escoger cada una de ellas es relativa al objetivo de estudio, entre algunas de estas estrategias se estudian temas como: reorganización, reingeniería, simulación, auditoría administrativa y desarrollo organizacional (Franklin, 2004, p.18-21). Al abordar el tema de las estrategias es necesario tomar en cuenta la validez interna y externa refiriéndose la primera a la extensión en los que los resultados de un estudio pueden ser atribuidos a una sola explicación, la segunda es la generalización de los resultados de la investigación (Bedeian & Zammuto, 1991, p. 620-621).

Existen diferentes maneras para conceptualizar los elementos formales del diseño de organización, nos abocaremos en este estudio en términos de estructura, medidas de los sistemas, sistemas de recompensas y sistemas de selección y desarrollo.

Estructura. Los elementos de la estructura formal, incluyen (departamentos-divisiones) una jerarquía administrativa, reglas y planes y comités o fuerzas de tareas. Estas herramientas de diseño son utilizadas generalmente para influenciar la conducta al clarificar específicamente las responsabilidades de los individuos, en donde deben de trabajar y con quien, que autoridad tienen y ante quien son responsables de su actuación (Kotter, J., Schlesinger, L., & Sathe, V., 1986, p.7).



Sistemas de medición. Estos intentan influenciar el comportamiento humano al recoger, agregar, diseminar y evaluar información de las actividades. Estos sistemas de mediciones están enfocados en actividades presentes o en actividades desarrolladas en el pasado. Dos tipos de sistemas de medición son los sistemas de control y los de reconocimiento (Kotter, et.al., 1986, p.9).

Los sistemas de recompensa están diseñados para orientar el trabajo hacia la estructura y hacia ciertos objetivos.

En cuanto los sistemas de selección y de desarrollo estos son separados pero son sistemas interrelacionados formales, tienen un efecto indirecto en los patrones de comportamiento al influenciar el conocimiento, habilidades, valores y personalidades de los emplea

Al diseñar la estructura así como los sistemas de medición, recompensas, selección y desarrollo, se enfrentan varias decisiones. Entre éstas: el tipo de estructura, el tramo de control, el perfil del empleado acorde a sus actividades, y la medida de desempeño. El diseño organizacional presenta alternativas para escoger la estructura que optimice los resultados.

#### Conceptualización del diseño organizacional entre las subunidades especializadas.

En el contexto de las subunidades especializadas el análisis organizacional consiste en los siguientes pasos. (Kotter, et.al., 1986, p.29).

1. identificar y entender las actividades de la unidad considerando:

El ambiente general de la organización en términos de las características y los factores claves de éxito.

La estrategia general de la organización y su relación con la subunidad de la organización. La tecnología de la subunidad.

2. identificar y entender las características más relevantes de los empleados tales como: numero, experiencia, habilidades y destrezas, valores y normas, expectativas especialmente aquellas que se refieren al trabajo y a la organización.

3. identificar los elementos del diseño organizacional actual. Estructura, sistema de medición, sistema de recompensas, sistemas de selección y desarrollo.

4. Identificar el desarrollo actual de la subunidad así como problemas o síntomas de problemas.

5. Trazar la historia de la subunidad especialmente los cambios que ha enfrentado.

Identificar las relaciones entre la historia de la subunidad su diseño y su desempeño actual.

Diseñar la organización o tratar de resolver problemas desde el punto de de la compañía entera requiere una forma de análisis que puede ser sumariado así:

1. identificar las actividades claves de la compañía.

2. identificar los recursos humanos de la organización.

3. analizar como la organización empata con el negocio de la compañía.

4. finalmente se necesita identificar los diseños organizacionales alternativos.

Es importante reconocer la escasa investigación realizada sobre el funcionamiento de la empresa en si (Mintzberg, 2005, p. 41), es necesario realizar investigación organizativa y compartir tanto las herramientas como los resultados de investigación.

## **METODOLOGIA**

Para la presente investigación se utilizó el método de síntesis bibliográfica, técnicas de sistematización bibliográfica, publicaciones técnicas de negocios y consultas a la red electrónica y como instrumentos fichas de trabajo bibliográficas.



## DISCUSIÓN

La teoría de la organización implica el estudio de las organizaciones desde un punto de vista total, considerando como conceptos básicos los subyacentes al diseño y a la estructura organizacional. Idealmente todos los lineamientos de los clásicos que han estudiado las organizaciones y los nuevos estudios sobre la práctica de la organización en las empresas, ofrecen un panorama de medición que se puede utilizar para hacer investigación organizacional. Los parámetros que han sido estudiados en las organizaciones y que pueden ser replicados en futuras investigaciones no solo son un desarrollo teórico sino también práctico por lo que resultan útiles. Al conocer cómo se comporta la organización en la parte estructural, ofrece posibilidades para el entendimiento y mejora de los procesos organizacionales, buscando lo que los clásicos determinaban como la productividad en base a la eficiencia y eficacia. Las empresas conformadas por diferentes factores organizacionales tanto relativos al diseño y a la estructura pueden ser sujetas a estudio precisamente buscando información a través de documentos, encuestas, entrevistas y revisando información externa a la empresa y así determinar sus fallas o aciertos los cuales pueden ser atendidos propiamente. Los autores mencionados en el presente trabajo indican algunos pasos de sentido común para el estudio de las organizaciones y contemplan desde la definición de las actividades empresariales, la identificación de los recursos humanos, el empate de las actividades que se realizan con las que el negocio necesita y por último pensar en diseños pertinentes dadas las características organizativas.

Al existir en principio la metodología de investigación para el estudio de las organizaciones, al utilizar las herramientas a propósito de investigación organizacional, y reconocer las experiencias de investigadores en la materia, se conforma un cúmulo de conocimiento que puede guiar a los gerentes en la búsqueda del diseño organizacional propicio para el logro de los objetivos de las empresas. El estudio en términos de estructura, medidas de los sistemas, sistemas de recompensas y sistemas de selección y desarrollo, proporciona un marco investigativo que ofrecerá posibilidades de obtener información acerca de los procesos organizacionales

## CONCLUSIÓN

Conocer las organizaciones es fundamental para llevarlas al logro de los objetivos de una manera eficiente y eficaz, es a través de la investigación organizacional que estudia todos los aspectos relativos a la organización, a su estructura y diseño, como se puede obtener información necesaria para lograr que la estructura proporcione los elementos necesarios para que se desarrolle óptimamente el trabajo gerencial. Es necesario proponer tal como lo hicieron los clásicos de la administración que se siga desarrollando investigación organizativa, para el aumento de conocimientos y comprensión de las organizaciones.

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Lucía Elizabeth Algrávez Uranga, Licenciada en Administración de Empresas, Maestra en Desarrollo Organizacional, Doctor en Ciencias Administrativas. Se encuentra adscrita como Profesor-Investigador de tiempo completo en la Facultad de Ciencias Administrativas dependiente de la Universidad Autónoma de Baja California, en México. [luciaalgravez@uabc.edu.mx](mailto:luciaalgravez@uabc.edu.mx)



# PRINCIPALES BARRERAS A LA EXPORTACIÓN QUE IMPIDEN LA INTERNACIONALIZACIÓN COMPETITIVA

Beatriz Flores Romero, Universidad Michoacana San Nicolás de Hidalgo  
Jesús Merlos García, Universidad Michoacana San Nicolás de Hidalgo

## RESUMEN

*Este trabajo trata de identificar las barreras de exportación que más perciben las empresas exportadoras y no exportadoras en estos primeros 12 años que van del siglo, para determinar cuáles son los más frecuentes en el tiempo mencionado. Se revisaron estudios sobre barreras a la exportación en las empresas manufactureras y comerciales que se han realizado en diferentes países de los cinco continentes. Los principales problemas para las empresas con operaciones de exportación son: barreras de competencia en los mercados extranjeros, barreras gubernamentales en el propio país y barreras en los canales de distribución. En el caso de empresas que no tienen actividad de exportación de los principales obstáculos son: barreras de conocimiento, las dificultades de financiamiento, dificultades para obtener el pago y la falta de ayuda gubernamental o asistencia.*

**PALABRAS CLAVE:** Barreras de exportación, obstáculos a la exportación, negocios internacionales, exportaciones, proceso internacional de la empresa.

## MAIN EXPORT BARRIERS THAT PREVENT THE COMPETITIVE INTERNATIONALIZATION

### ABSTRACT

*This paper attempts to identify the barriers to Export that most perceive both exporters and non-exporters in these first 12 years of this century to determine which are the most frequently occur in the time mentioned. Were reviewed studies of barriers to export in manufacturing and trading firms that were made in different countries from the five continents. The main problems for companies with export operations are: barriers to competition in foreign markets, own government barriers at home and barriers to distribution channels. In the case of companies that have no export activity the main obstacles are: knowledge barriers, financing, difficulties to obtain payment and lack of government aid or assistance.*

**JEL:** M16, M31, M39, M51, P33

**KEY WORDS:** Export barriers, export obstacles, international business, exports, internationalization process of the firm

## INTRODUCCIÓN

Muchos pueden ser los motivos que impulsen a las empresas a buscar oportunidades de negocios en los mercados internacionales y cuando esto sucede, difícilmente lo hacen con una gran infraestructura de distribución (Nieto, 1995), lo hacen exportando algún producto o servicio ya sea por detectar un problema en el mercado local o para aprovechar alguna oportunidad (Reid, 1981) hasta lograr un posicionamiento importante en el extranjero. Johanson & Wiedersheim-Paul en 1975 desarrollaron lo que se llama hoy en día el modelo de Uppsala, el cual indica que la internacionalización de las empresas se da a través de un



proceso de cuatro etapas secuenciales y en la medida en que se va avanzando en el proceso la organización va adquiriendo mayor conocimiento acerca de los mercados internacionales, aumentan también la inversión y los recursos destinados a las actividades desarrolladas en el extranjero y por consiguiente el control que tiene sobre los recursos, la distribución y la promoción que en un principio fueron desarrolladas por otras personas. En ese primer estudio se aborda también de forma inicial el tema de las barreras a la exportación pues Johanson & Wiersma-Paul asumen que los obstáculos más importantes son la falta de conocimiento y recursos. Numerosas han sido las investigaciones que se han desarrollado a partir de la realizada por la escuela de Uppsala para comprender y determinar cuáles son las barreras que afectan a las exportaciones además de las mencionadas por Johanson & Wiersma-Paul. Por lo que el presente trabajo intenta determinar cuáles son las barreras que más perciben tanto las empresas exportadoras como las no exportadoras en estos primeros 12 años del presente siglo.

## REVISIÓN DE LITERATURA

En los estudios que se han realizado y se siguen haciendo sobre las exportaciones, uno de los aspectos que más relevancia tiene es analizar y comprender cuáles son los inhibidores y obstáculos o barreras que se presentan en el proceso de exportación (Julian & Ahmed, 2005), ya que la comprensión de las barreras en el rendimiento de la exportación es vital tanto en el nivel microeconómico como en el macroeconómico, pues puede ayudar a determinar por qué muchas empresas no logran exportar o incurren en pérdidas financieras, de igual forma, por qué las empresas exportadoras no son capaces de explotar todo su potencial (Leonidou, 1995), además es necesario entender los problemas dentro de cada etapa de la exportación, pues muchas veces estos obstáculos impiden el movimiento de la organización entre las etapas de exportación (Leonidou y Katsikeas 1996), por tanto se puede suponer que las barreras determinan el éxito de una empresa en las actividades de negocios internacionales (Pinho & Martins, 2010). De tal forma al ser identificados los obstáculos que se presentan en la actividad de exportación, los responsables de las políticas públicas de los países y demás organismos de ayuda a la exportación podrán orientar su apoyo de una mejor manera para que las empresas puedan superar esos problemas en la exportación (Kedia & Chhokar, 1986, Leonidou, 1995, Trimeche, 2003, Smith, Gregoire y Lu, 2006), así también dentro de las firmas el éxito y el aumento de las exportaciones depende de cómo los gerentes puedan percibir y hacer frente a los impedimentos ambientales, cambios y estímulo que se presentan en los negocios internacionales (Smith et al., 2006).

Kedia & Chhokar (1986) y Moini (1997) en sus estudios agruparon los diferentes problemas en las siguientes categorías: barreras de mercadotecnia, barreras de conocimiento en general y de las prácticas en los mercados internacionales, barreras de financiamiento y barreras técnicas; Katsikeas & Morgan (1994) también las categorizaron en: barreras de información y comunicación con los mercados de exportación, adaptación de productos, limitaciones en la fijación de precios para exportar, adaptación en la comercialización de la empresa, limitaciones en la logística externa, políticas nacionales de exportación, complejos procedimientos para exportar, devaluación en la moneda doméstica; Leonidou (1995) por su parte, menciona que las barreras pueden clasificarse como internas y externas de la empresa y estas a su vez pueden ser de casa (del país de origen) y en el extranjero; Colaiácovo (1996) los agrupa en problemas de capacidad física, económica, gerencial, conciencia exportadora problemas con la demanda internacional y de infraestructura. Leonidou (2004) sugiere que la mayor parte de los estudios de barreras de exportación se hicieron en las décadas de los 80s y 90s y a partir de estos se han desarrollado los actuales, por lo que hace una nueva agrupación de barreras ampliando la ya elaborada por él mismo en 1995 tomando como base los trabajos realizados durante las últimas cinco décadas para clasificarlas de la siguiente manera:

*Barreras internas:* información, funciones de la empresa y mercadotecnia.



*Barreras externas:* Procedimiento, gubernamentales, quehacer, ambientales (que a su vez se subdividen en económicas, político-legal y sociocultural).

Además menciona que las barreras afectan (o afectaron) a los siguientes tres grupos de empresas: no exportadores, es decir, empresas que no exportan actualmente; los exportadores actuales, es decir, empresas que actualmente tienen actividades de exportación; y ex-exportadores, empresas que exportaron en el pasado pero ya no lo hacen.

## METODOLOGÍA

Esta es una revisión de los diferentes modelos y estudios que se han hecho acerca de los problemas a la exportación desarrollados en el presente siglo. Se tomaron en cuenta artículos publicados en diferentes *journals* de comercio internacional elaborados en varias partes del mundo que presentaban un estudio empírico de las barreras a la exportación para comparar su estructuras metodológica, determinar el ambiente en el que se desarrollaron y comprobar la frecuencia en que se presentaba cada problema en cada una de las investigaciones, para establecer cuáles son los que más se intervienen en las empresas de diferentes partes del mundo en las que se han desarrollado los estudios, es decir, este trabajo no intenta crear un nuevo modelo de problemas a la exportación sólo saber qué barreras son los más frecuentes a la exportación.

## RESULTADOS

### Aspectos Metodológicos de los Estudios Revisados

Todos los estudios examinados fueron publicados en los últimos 12 años, así como el trabajo de campo, es decir en el siglo XXI que es la finalidad de esta revisión. Los países donde se realizaron son: Arabia Saudita, Australia, Brasil, Canadá, Eritrea, Estados Unidos de América, España, Grecia, India, Irán, Japón, Jordania, Líbano, Nigeria, Pakistán, Portugal, Tanzania. Las mediciones se hicieron con empresas grandes, medianas y pequeñas con actividad industrial y en algunos casos de comercialización, las selecciones de empresas se realizaron en las diferentes bases de datos de las dependencias de gobierno y/o de exportaciones de cada país. Las variables de segmentación en su gran mayoría fueron que las empresas desarrollaran actividades de exportación, algunas otras que las empresas pertenecieran a determinadas regiones, o bien que correspondieran a cierto tipo de industria. El tamaño de la muestra varía entre 11 y 1200 que sumados da un total de 4764 empresas encuestadas, el porcentaje de respuesta varía de entre 17% y 100%, el instrumento de medición fue el cuestionario a excepción de un estudio donde se realizó una entrevista, el informante clave, fue el director o gerente de la empresa, altos funcionarios y personal que tiene que ver con exportaciones. Las teorías que se tomaron como base fueron la internacionalización de las empresas, las barreras a la exportación, la actitud, estímulos para exportar, teoría de redes, estrategias de exportación y el modelo de barreras de exportación de Leonidou (2004).

### Principales Barreras Detectadas

Las barreras que se presentaron con mayor frecuencia en las empresas exportadoras son: barreras de competencia, barreras gubernamentales y barreras de distribución.

*Barreras de competencia:* La fuerte competencia en el mercado meta fue la barrera que más se mencionó en los estudios revisados, quizá en ninguno de los casos fue la causa principal, sin embargo estuvo posicionada en alguna de las primeras cinco barreras en los trabajos de: Da Silva & Da Rocha (2001), Ahmed et al. (2004), Julian & Ahmed (2005), Khattak et al. (2011), Al Hyari et al. (2012). Aunque una empresa puede disfrutar de una ventaja competitiva en el mercado nacional, al exportar puede no tener esta ventaja y puede encontrar situaciones competitivas más complejas, ya sea con empresas nacionales, de otros países o el anfitrión debido a que quizá operen en una base diferente de costos, productos o



protección de gobierno o que manejan diferentes estrategias de mercadotecnia (Leonidou, 2004). Julian & Ahmed (2005) mencionan que la capacidad de una empresa y las limitaciones (fortalezas y debilidades) influyen en la elección de estrategias para lograr un mayor rendimiento en la comercialización de productos en el extranjero, por lo que los recursos de una empresa constituyen sus fuentes de ventaja competitiva, y que estos recursos incluyen ventajas de tamaño, la experiencia internacional, recursos humanos y los recursos disponibles para el desarrollo de las exportaciones. Da Silva & Da Rocha (2001) indican también que un aspecto importante de la fuerte competencia en los mercados internacionales es colocar los precios por debajo de los de la competencia o incluso igualarlos como lo señalan Liargovas y Skandalis (2008) y Al Hyari, et al. (2012).

*Barreras gubernamentales:* Las barreras gubernamentales influyen definitivamente en las operaciones de exportación en la empresa, y en este sentido puede ser para impulsarlas o ahuyentarlas. En este estudio se encontraron tres diferentes formas de cómo influye el gobierno de manera directa en barreras a las exportaciones, mediante el uso inadecuado de incentivos a la exportación, requisitos burocráticos y ayuda y/o apoyo a las empresas exportadoras. El uso inadecuado de incentivos a la exportación se presentó como la principal barrera en los estudios de Da Silva & Da Rocha (2001), de igual forma para las investigaciones de Julian & Ahmed (2005) y Al Hyari et al. (2012) fue uno de los factores principales. Bernard & Jensen (2004) mencionan que los políticos creen que hay beneficios sociales importantes cuando las empresas exportan, así como a la estimulación de exportaciones (Da Silva & Da Rocha, 2001).

El otro factor ampliamente mencionado como barrera a la exportación y que implica al gobierno son los requisitos burocráticos, como se puede observar en los estudios de: Da Silva & Da Rocha (2001), Pérez & Camarero (2007), Liargovas y Skandalis (2008) y Milanzi (2012). Smith et al. (2006) indican que los exportadores tienen la percepción de que las barreras de su propio gobierno reduce la capacidad de sus empresas para competir, ya que en muchos países las firmas tienen que cubrir una serie de requisitos necesarios que generan tiempo y dinero que muchas veces en lugar de incentivar a las organizaciones a exportar las desanima en su intento, sobre todo para las pequeñas y medianas empresas Pérez & Camarero (2007).

*Barreras de logística y canales de distribución:* Las barreras que tienen que ver con la distribución son varias en esta revisión de investigaciones, los autores que detectan algún obstáculo para exportar que se ubique dentro de los canales distribución son: Da Silva & Da Rocha (2001), Ahmed et al (2004), Tesfom et al. (2006), Pérez & Camarero (2007), Liargovas y Skandalis (2008), Rutihinda (2008), Pinho & Martins (2010) y Al Hyari et al. (2012). Dentro de los problemas en las canales de distribución el que mayor se presentó fue de logística, es decir, el de solventar los altos costos de transportación y seguros, para Da Silva & Da Rocha (2001); Rutihinda (2008) y Al Hyari et al. (2012), es preciso además señalar que en los estudios de Da Silva & Da Rocha los ex-exportadores consideran esta barrera como un problema importante. Este par de autores mencionan también que los altos costos pueden presentarse por la infraestructura obsoleta y los requisitos burocráticos en los puertos de otros países que hacen que las empresas busquen mejorar los costos de transportación. Liargovas y Skandalis (2008) encontraron en su estudio que la falta de un sistema de distribución es un problema igualmente para las empresas, en el caso Tesfom et al. (2006) la barrera detectada fue hacer llegar los productos al mercado meta, para Pérez & Camarero (2007) encontrar un distribuidor fiable, o bien, llevar de forma continua los suministros a los mercados internacionales representa una barrera trascendental para Ahmed et al (2004). Por último, en los estudios de Pinho & Martins (2010) el control de la distribución en el mercado meta de igual forma representa una barrera substancial, pues según Johanson & Weidersheim (1975) las empresas entre más se adentran en los mercados internacionales mayor control tienen de las operaciones que realizan.



### Principales problemas para las empresas que no exportan

Smith et al. (2006) indican que las empresas no exportadoras que han explorado las posibilidades de hacerlo perciben mayores obstáculos a la exportación que las firmas que ya lo hacen, ya que las organizaciones no exportadoras están expuestas a diversas barreras, que les impide iniciar las operaciones de exportación. En este trabajo los principales obstáculos que se observaron para las empresas no exportadoras fueron: barreras gubernamentales, barreras de financiamiento y el conocimiento. En el caso de las barreras gubernamentales Ahmed et al (2004) detectaron en sus estudios la falta de ayuda para superar problemas a la exportación, Okpara & Koumbiadis (2009) la falta de asistencia por parte del gobierno y los incentivos inadecuados para la exportación (Da Silva & Da Rocha, 2001). Esta falta de ayuda y/o asistencia para que las empresas exporten es fundamental pues muchas veces las empresas no exportan porque no encuentran atractivos incentivos y apoyos para hacerlo (Al Hyari et al. 2012).

En cuanto a las barreras por la falta de financiamiento Okpara & Koumbiadis (2009) y Al Hyari et al. (2012) mencionan que para las empresas no exportadoras la falta de financiamiento es una barrera primordial pues limita la habilidad para actuar en los mercados internacionales. El conocimiento de exportación para la elección del método de entrada al país extranjero, la elección del país, y el reconocimiento de las oportunidades potenciales representan los elementos principales en el proceso de internacionalización (Reid, 1981), sin embargo la falta de conocimiento también fue otra barrera importante en las empresas no exportadoras, ya que en los estudios de Okpara & Koumbiadis (2009) y Pinho & Martins (2010) fueron de los principales obstáculos, y en ese sentido Johanson y Vahlne (1977) indican que la falta de conocimiento es un fuerte desmoralizador para la internacionalización de las empresas.

### **CONCLUSIONES**

Las barreras que se detectaron en este trabajo en las empresas exportadoras tienen que ver con la competencia, barreras gubernamentales en el propio país y barreras de los canales de distribución. Para competir en el comercio internacional es necesario que las empresas adapten los productos y servicios a las necesidades del mercado extranjero (Julian & Ahmed, 2005) e institucionalicen las operaciones internacionales de la empresa (Cavusgil & Zou, 1994). Las barreras gubernamentales se pueden superar con adecuados programas de asistencia a la exportación desarrollados por los gobiernos locales para cada etapa del proceso de internacionalización de las empresas (Bilkey & Tesar, 1977), de igual forma con incentivos atractivos y reduciendo los trámites burocráticos y complejos, esto con la finalidad de que las empresas se interesen más en la actividad de exportación. En el caso de los canales de distribución es necesario que las empresas busquen otras alternativas para transportar sus productos y con ello rebajar costos (Pinho & Martins, 2010), además de obtener mayor información acerca de posibles distribuidores.

Por lo que respecta a las empresas que no tienen la actividad de exportación, hay que mencionar que en esta revisión sólo Ahmed et al (2004), Okpara & Koumbiadis (2009), Pinho & Martins (2010), Al Hyari et al. (2012) investigaron las barreras a no exportadores, por tanto se considera que los trabajos examinados no son suficientes para hacer un buen análisis de las principales barreras a la exportación de las empresas no exportadoras, asimismo no se encontró algún estudio en que el instrumento de medición aplicado fuera especialmente para empresas no exportadoras, pues los ítems no hacían distinción entre empresas exportadoras y no exportadoras, por tanto se considera necesario hacer investigaciones exclusivamente de empresas no exportadoras para determinar la gravedad de las barreras a la exportación percibidas con el fin de identificar la raíz de estos obstáculos para que les ayude a eliminar o minimizarlos durante las primeras etapas del proceso de internacionalización y provoque el éxito en sus futuro esfuerzos en el comercio internacional (Smith, et al., 2006).



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## BIOGRAFÍA

Flores Romero Beatriz, es Doctora en Ciencias del Centro de Investigación y Desarrollo del Estado de Michoacán, Profesora en la Facultad de Contaduría y Ciencias Administrativas en la Universidad Michoacana de San Nicolás de Hidalgo, Correo electrónico betyf@umich.mx

Merlos García Jesús, es Maestro en Habilidades Directivas en la Universidad Tecnológica de México, doctorante del programa en Ciencias en Negocios Internacionales en el Instituto de Investigaciones



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Económicas Empresariales en la Universidad Michoacana de San Nicolás de Hidalgo, Correo electrónico  
jjmerlos@hotmail.com



# ESTUDIO DIAGNOSTICO DE APLICACIÓN DE LA ADMINISTRACION ESTRATEGICA EN PYMES DEL SECTOR TURISTICO DE CAMPECHE, MEXICO

Román Alberto Quijano García, Universidad Autónoma de Campeche

Luis Alfredo Arguelles Ma, Universidad Autónoma de Campeche

José Alonzo Sahuí Maldonado, Universidad Autónoma de Campeche

Deneb Elí Magaña Medina, Universidad Juárez Autónoma de Tabasco

## RESUMEN

*Los ejes rectores del Plan Estatal de Desarrollo 2009-2015 tienen como objetivo posicionar a la ciudad de Campeche como destino turístico, mediante programas de apoyo y promoción que repunten este sector para convertirlo en una fuente importante de ingresos y empleo para la entidad. Las pymes turísticas de Campeche, deben afrontar el reto de ser organizaciones globales y diagnosticar su situación actual en el mercado para fijar sus objetivos empresariales de largo plazo. Esta investigación tiene como objetivo central identificar la percepción del líder de las pymes respecto al desarrollo e implementación de estrategias como elementos de la administración estratégica, identificada por la teoría, como un factor que contribuye a la ventaja competitiva entre las organizaciones. El estudio es de tipo descriptivo porque se mide o recoge información sobre las variables que participan en el problema sujeto a análisis, con diseño no experimental transversal ya que se recolectaron datos en un solo momento en su contexto natural, mediante entrevistas a los líderes de las pymes. Los resultados señalan el escaso conocimiento de los propietarios respecto a la administración estratégica y los posibles beneficios como herramienta de posicionamiento y permanencia en el mercado.*

**JEL:** M15

**PALABRAS CLAVE:** Administración, Planeación, Ventaja competitiva.

## DIAGNOSTIC STUDY ABOUT THE STRATEGIC MANAGEMENT APPLICATION IN TOURISTIC SMEs IN CAMPECHE, MEXICO

### ABSTRACT

*The principal axis of the 2009 – 2015 State Development Plan has as objective to position the Campeche city as tourist destination, through support and promotion programs that highlights this sector to convert it into an important income and employment source for the country. The touristic Small and Medium Enterprises (SMEs) in Campeche, must face the challenge of being global organizations and diagnose their current situation in the market to set their long – term business objectives. This study has as main objective to identify the SMEs leader's perception about the development and implementation of strategies as elements of strategic management, identified by theory, as a factor that contributes to competitive advantage among the organizations. The study's type is descriptive because it measures or recollects information about the variables that participate in the studied problem, with non - experimental transversal design because the data was recollected in one single moment in its natural context, through interviews with the SMEs leaders. The results show a lack of knowledge from the owners about strategic management and its possible benefits as a tool of positioning and permanence in the market.*

**JEL:** M15



**KEY WORDS:** Management, Planning, Competitive Advantage.

## INTRODUCCIÓN

### Antecedentes

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 y que distinguen al sureste de México, por lo tanto, es prioritario que la comunidad cuente con organizaciones ubicadas en su contexto real en el ámbito administrativo y financiero evaluando el grado de conocimiento que tienen los socios o líderes de las pymes respecto a herramientas administrativas de planeación y de análisis de información financiera lo que permitirá a estas organizaciones: a) evaluar su posición en el mercado, b) identificar fortalezas y debilidades, c) permanecer en el mercado y d) conocer el grado de vinculación que tienen con el plan sectorial de turismo y su aportación al mismo.

### Planteamiento del Problema

En el marco del plan estatal de desarrollo 2009-2015 específicamente en el apartado 2.2 del eje rector 2, se definen las políticas para la actividad turística del estado de Campeche, y considera que este sector ha ido forjando una ruta ascendente como actividad económica, situándose hoy como factor central para lograr mayores oportunidades de empleo para la población. Las pymes turísticas de Campeche, deben afrontar el reto y diagnosticar su situación actual para hacerle frente a los compromisos que los llevarán al crecimiento económico. El sector turístico requiere pymes que conozcan su situación financiera, nivel de capacidad instalada e infraestructura acorde a la demanda de los visitantes tanto nacionales como extranjeros que exigen calidad en servicios de hotelería, restaurantero, agencias de viajes y promotores de recorridos turísticos. La contribución a la economía de los países por las pymes es reconocida a nivel internacional ya que son fuente generadora de empleos, lo que las convierte en organizaciones indispensables para el desarrollo de su economía, sin embargo también es sabido la elevada tasa de mortalidad que enfrentan derivada de la escasa aplicación de herramientas administrativas y métodos de análisis de información financiera que les permitan formular planeaciones de largo plazo y enfrentar los problemas del mercado al que pertenecen (Méndez, 2007).

### Objetivos

Todo líder de empresa desea crearla, verla crecer, desarrollarse en forma sostenida y permanecer en el mercado. El presente estudio pretende alcanzar los siguientes objetivos:

- a. Determinar la percepción del líder respecto a la administración estratégica y su implementación en pymes turísticas de la ciudad de Campeche.
- b. Identificar los procedimientos de diseño, implementación y evaluación de estrategias desarrolladas por las pymes del sector turístico de la ciudad de Campeche.
- c. Identificar las estrategias implementadas para la permanencia y desarrollo dentro del sector de las empresas bajo estudio.

## REVISION DE LA LITERATURA



Las pymes aseguran para sí mismas mayor éxito y supervivencia, gracias a sus ventajas muy particulares como: a) sus necesidades de capital son mínimas (pueden iniciar y desarrollar un negocio), b) se adaptan con facilidad a los cambios, c) un empresario posee totalmente el capital de la empresa, d) la organización de la empresa puede cambiar con facilidad conforme a los cambios en el mercado, e) por su tamaño, los procedimientos administrativos pueden cambiar y adaptarse a las circunstancias, f) brindan una mejor atención al cliente, la cual muchas veces es personalizada y g) tienen facilidad para establecerse en diversas regiones del país, con lo cual contribuyen al desarrollo local y regional, sin embargo enfrentan problemas de diversa índole como: a) el tipo de organización generalmente es familiar, b) el dueño es quien proporciona el capital, c) su administración es empírica, d) su infraestructura atiende a la demanda y no a la planeación, e) enfrentan problemas de financiamiento, f) mantienen altos costos de operación (Méndez, 2007).

*Competitividad De Las PYMES:* En el caso de México, así como de la mayoría de los países de América Latina, es importante tomar en cuenta el papel que las pymes han jugado como impulsoras del desarrollo económico y social, en una encuesta aplicada en 1991 por el Instituto Mexicano de la Mediana y Pequeña Empresa, los empresarios mexicanos identificaron a los siguientes como los principales problemas de las pymes (Bensusán, 1996): a) falta de estímulo y excesiva carga impositiva, b) ausencia de financiamiento adecuado y puntual, c) control de precios, d) falta de mano de obra técnicamente capacitada para todos los niveles, e) burocratismo, f) inconsistencia gubernamental en los programas de apoyo y falta de credibilidad en los mismos, g) excesiva inspección gubernamental y h) duplicidad de dependencias oficiales vinculadas a las pymes. La necesidad de contar con pymes competitivas no es una preocupación local sino que se ha detectado en diferentes países y no excluye al sector turístico tal como lo señalan Rodríguez y Guisado (2002), en el estudio realizado sobre competitividad y análisis estratégico del turismo en Galicia, España conscientes de que el turismo es capaz de dinamizar la economía del país, lo que se refleja con su contribución al PIB, y sugieren la necesidad de redefinir las estrategias colectivas para maximizar sus ventajas comparativas y poder transformarlas en ventajas competitivas, teniendo como objetivo central la sostenibilidad de la actividad en el tiempo.

Por su parte, Lillo, Ramón y Sevilla (2007), analizaron el capital humano como factor estratégico para la competitividad del sector turístico, pues aporta valores intangibles pero diferenciadores que se convierten en ventajas competitivas. Estos autores establecen que el personal que colabora en las pymes turísticas debe contar con una educación derivada de políticas que eleven la calidad de los servicios capacitando al recurso humano con el que se cuenta, y no al que se desearía tener.

*Administración estratégica:* El proceso de administración estratégica comprende cinco etapas: establecimiento de la dirección organizacional, diagnóstico, la formulación de estrategias, su implantación y evaluación de los resultados (Hill y Jones, 2009). Dentro de la dirección organizacional, está como primer componente la declaración de la misión, la declaración de algún estado futuro deseado conocido como la visión, además de los valores clave que la organización se compromete a respetar y el establecimiento de las principales metas. El segundo proceso comprende la realización de un análisis del ambiente externo e interno de la organización, la formulación de estrategias tiene como base el establecimiento de la dirección organizacional y el diagnóstico interno y externo y comprende el desarrollo de objetivos a largo plazo y estrategias alternativas que le permitan a la organización tener una ventaja competitiva en el mercado.

La implantación exige que se comunique a todo el personal los objetivos anuales trazados, las políticas de la organización y mantener motivado al recurso humano para que acepte estas medidas y reconocer los beneficios que arrojan. Finalmente, el evaluar una estrategia consiste en comparar los resultados esperados de su aplicación con los realmente alcanzados, es necesario estar conscientes que éste es un



proceso constante y que requiere procesos continuos de supervisión y medición que permitan la aplicación de medidas correctivas (Fred, 2003).

*Administración estratégica en pymes turísticas:* La proyección y planificación estratégica en la industria turística, ha sido objeto de análisis pues una adecuada planificación debe influir en quienes toman, implementan y son gestores de decisiones en la industria turística, tal como lo plantea Aliú (2011), al estudiar el caso de Albania (en un contexto internacional), proponiendo el uso de un modelo híbrido donde intervienen actores públicos y privados en forma equitativa, asumiendo un rol efectivo al crear estrategias, determinar planes y crear modelos. Fernández (2011), apunta la necesidad de analizar la legalidad de la accesibilidad de todos los actores involucrados en los procesos de planificación y que estos sean incluyentes y respetuosos de todos aquellos que participan en la actividad turística ya sean agentes internos o externos. Olali (1990) citado por Aliú (2011), señala que al desarrollarse la planificación turística se presentan diversos obstáculos y que afectan generalmente los proyectos de los países en desarrollo reflejándose sus efectos a nivel nacional y local.

En el ámbito latinoamericano (Argentina), Popovich y Toselli (2006), evalúan una modalidad de planificación estratégica participativa mediante un modelo de desarrollo turístico de largo plazo que comprende los aspectos de la realidad social local como la cultura, la política, el nivel de economía, la ecología y la inclusión de la opinión de los actores locales. En Brasil se planificó un circuito turístico basado en las características históricas y culturales de la región utilizando elementos de administración estratégica desarrollando entrevistas, obtención de información documental y bibliográfica, además de crear matrices previo análisis del ambiente interno y externo (Gandara, Mendes, Moital, Santos, Souza y Goulart, 2012). En Cuba se implementó un modelo teórico que utilizó los aspectos esenciales de la metodología de inventarios turísticos, alcanzando una propuesta integral; donde se potenciaron los aspectos medioambientales, sociales y recursos turísticos susceptibles de uso (Díaz, Vázquez, Fernández y Blanco 2009). En el caso de México Rodríguez y Pulido (2010), evaluaron los factores condicionantes de la sostenibilidad como una dimensión estratégica del desarrollo turístico aplicando el método delphi, obtuvieron como resultado que la sostenibilidad es un factor clave para que cualquier destino turístico del país sea competitivo, identificaron que la visión económica, los intereses personales y políticos son los factores que condicionan el modelo turístico mexicano.

*El diseño de estrategias en pymes:* La administración y la planeación prospectiva, la planeación estratégica y la logística engloban las necesidades de dirección estratégica de las organizaciones y la falta de una de ellas provoca inestabilidad en las mismas, Sánchez (2003) desarrolló una investigación exploratoria sobre estos elementos en una muestra de 29 empresas del sector alimentos de Bogotá Colombia y recomienda la implementación de apoyo a la labor gerencial para reducir los niveles de angustia y estrés, lo que afecta la capacidad de organización y la racionalización de la gestión de negocios. Velásquez (2004), señala la importancia de la estrategia, de la estructura y de las formas de asociación como fuentes de ventajas competitivas en las pymes colombianas, que adolecen como en otras regiones de Latinoamérica de prácticas empresariales competitivas. Como estrategia efectiva para el desarrollo de las pymes, Lozano (2010), sugiere el uso de modelos de asociatividad como facilitadores en la obtención de recursos financieros. Por su parte Castellanos (2003), analizó las estrategias que incrementen el valor de los productos y servicios ofrecidos por las pymes colombianas y que se reflejen en el binomio conocimiento-valor, considerando conceptos relacionados con la innovación como actividad integradora en una empresa competitiva.

*Importancia económica del sector:* El Plan Nacional de Desarrollo 2006-2012 (PND.2007), establece estrategias para la transformación económica de México, cimentado en 5 ejes estratégicos, y, particularmente el número 4, Economía Competitiva y Generadora de Empleos, señala como finalidad de la política económica lograr un crecimiento sostenido más acelerado, y generar empleos formales, que permitan mejorar la calidad de vida de todos los mexicanos. Dentro del Eje Estratégico 4, se encuentra el



apartado 2.8 Turismo, actividad que tiene varias características, que lo convierten en una prioridad nacional, dada su importancia como factor de desarrollo y motor de crecimiento. Resaltan en orden de importancia: a) elevada productividad y empleo bien remunerado, y b) se desenvuelve en regiones de menor desarrollo económico. El papel del sector, como detonante del desarrollo local, implica generar infraestructura y servicios, debe incluir aquellos orientados a dotar de capacidades a la población local, consolidando una mejoría en el bienestar social, que les permita ser partícipes del proceso de desarrollo.

Las estrategias establecidas para lograr convertir a México, en un país líder en el sector turismo y aumentar en un 35% el número de visitantes internacionales, son: a) hacer del turismo una prioridad nacional, para generar inversiones, empleos y combatir la pobreza, en las zonas con atractivos turísticos competitivos, b) mejorar sustancialmente la competitividad y diversificación de la oferta turística nacional, garantizando un desarrollo turístico sustentable y el ordenamiento territorial integral, c) desarrollar programas para promover la calidad de los servicios turísticos, la satisfacción y seguridad del turista, d) actualizar y fortalecer el marco normativo del sector turismo, e) fortalecer los mercados existentes, y desarrollar nuevos mercados y f) asegurar un desarrollo turístico integral (PND, 2007)

Al cierre del año 2012 la contribución al PIB del sector turístico fue de 5.4% al igual que el sector comercio y por debajo del sector agropecuario que aportó el 7.2% (INEGI, 2013).

## METODOLOGIA

Esta investigación es de tipo descriptiva porque se mide o recoge información sobre las variables que participan en el problema sujeto a estudio como la administración estratégica y el diseño de estrategias empresariales. El diseño es no experimental transversal ya que se recolectarán datos en un solo momento en su contexto natural, mediante entrevistas a los líderes; teniendo como propósito el describir variables y analizar su incidencia. El método utilizado para la recolección de información cualitativa y cuantitativa es a través de trabajo de campo y la técnica empleada es la entrevista (Hernández, Fernández y Baptista, 2006).

*Sujetos en el estudio:* El estudio se desarrolló tomando como población las pymes turísticas del sector restaurantero de la ciudad de Campeche y que aceptaron participar en el mismo. Se eligió como población las empresas de este sector al considerar dos aspectos: a) generan empleo para individuos 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 25, según el directorio de socios de Comerciantes Unidos para el Desarrollo de la Industria Restaurantera (CUDIR), adscrita a la Cámara Nacional de Comercio y Servicios Turísticos Delegación Campeche al día 31 de octubre de 2012.

*Instrumento:* Se administraron formatos de entrevista semi-estructurada diseñada por Brockhaus (2004), a los 25 propietarios de las empresas para la obtención de información cualitativa, seleccionando aquellos ítems relativos a la administración estratégica que se tienen implementados en la organización para el logro de objetivos y la permanencia en el mercado. Este instrumento se vincula con el objetivo central de esta investigación al contribuir a la identificación de las estrategias y herramientas de administración que desarrollan las empresas familiares sujetas de estudio para alcanzar sus objetivos de largo plazo.

*Confiabilidad del instrumento:* Se desarrolló una prueba piloto con el fin de comprobar la correcta comprensión de las preguntas planteadas y evitar desvíos en los objetivos propuestos, así como adaptar a la población de estudio el instrumento antes citado. Se administró el instrumento al 10% de la población inicialmente contemplada obteniéndose un alfa de Cronbach de .834 por lo que se le consideró confiable. Posteriormente, a la administración del cuestionario se estableció la confiabilidad del mismo al obtener un alfa de Cronbach de .816 parámetros que se considera aceptable (Hernández, Fernández y Baptista, 2006).



### Procedimiento Para Recolección y Análisis de Datos

Las entrevistas se desarrollaron de forma personal con los líderes de las empresas con duración de una hora por cada una. El análisis de la información comprendió la construcción de sentido a partir de los datos cualitativos, que comienza con un fraccionamiento del universo de análisis en subconjuntos ordenados por temas, para luego estructurarlo en categorías que reflejen una visión total de la situación, conocido como análisis taxonómico (Spradley, 1979, 1980 citado por Bonilla y Rodríguez, 1997). El análisis de los datos cualitativos siguió el esquema antes planteado, y se realizó un análisis de contenido general, consistente en codificar los datos de los cuestionarios en categorías y sub categorías, definidas operacionalmente y calculando las frecuencias de los fenómenos involucrados en ellas (Goetz y Le Compte, 1988) empleando las frecuencias para preguntas dicotómicas o numéricas y para las variables de cadena la interpretación de acuerdo a cada uno de los elementos de cada categoría (Rodríguez, Gil y García, 1999). Se procedió a realizar el análisis de contenido en las respuestas de las entrevistas para identificar la frecuencia de ideas y las palabras clave que expresen lo mismo convirtiéndose entonces en “frases testimonio” (Savall, 2003); para ello se identificó la frecuencia de mención de cada frase testimonio en cada una de las empresas.

### RESULTADOS

Para conservar la confidencialidad de la información, se asignó una clave a cada empresa formada por un número del 1 al 25. Las 25 empresas aceptaron participar en el estudio. Los resultados del cuestionario señalan que todos los entrevistados afirman estar involucrados al 100% en las empresas, desempeñándose como directores generales, y de acuerdo a la frecuencia de respuestas (75%), tener entre 5 y 15 años de experiencia en el sector. Respecto a su estado civil el 88% están casados, el rango de edad del líder, con la frecuencia más alta fue el establecido entre 45 y 55 años. El 90% de los propietarios tiene la licenciatura como el nivel más alto de estudios y han iniciado un promedio de 3 empresas. Con el objetivo de tener una idea más clara de la percepción que tienen los propietarios de las empresas respecto a la administración estratégica como herramienta de planeación y el diseño de estrategias, se desarrolló un análisis cualitativo para evaluar dicha percepción y se asignó un puntaje para obtener un Índice de Percepción de la Administración Estratégica (IPAE). De la sección de preguntas abiertas del instrumento se seleccionaron los comentarios más representativos de entre todas las respuestas, considerándose como “frases testimonio”, como sugieren Besson y Haddadj (2002) desarrollando los siguientes pasos y cuyos resultados se muestran en la tabla 6:

- a) Identificar la frecuencia de mención de cada frase testimonio en cada una de las 25 empresas participantes. Para ello se asignaron puntajes de acuerdo a los siguientes parámetros, tabla 6:

Tabla 6: Escala cualitativa asignada al porcentaje de frecuencia de respuesta

Rango porcentual	Rango sobre 25 empresas	Escala cualitativa asignada según frecuencia de mención	Escala cuantitativa tipo Likert
más del 90% de las empresas	24 o más empresas	Siempre	6
81% a 90% de las empresas	21 a 23	muy frecuentemente	5
61% a 80% de las empresas	16 a 20	Frecuentemente	4
41% a 60% de las empresas	11 a 15	varias veces	3
21% a 40% de las empresas	6 a 10	algunas veces	2
1% a 20% de las empresas	1 a 5	rara vez	1

*Escala cualitativa asignada según la frecuencia de mención Fuente: Elaboración propia*

- b) Se obtuvo la suma de la frecuencia de cada una de las frases testimonio, por empresa.



- c) El puntaje máximo que podía tener cualquier empresa fue de 102 (6 puntos máximo por 17 items).
- d) Se dividió el número obtenido en el inciso “b” entre 102 y el resultado se multiplicó por 100, para obtener un “índice de percepción de la administración estratégica” (IPAE). A mayor IPAE, significa que el propietario tiene un mejor conocimiento de la administración estratégica, tabla 7.

Tabla 7: Índice de percepción de la Administración Estratégica (IPAE)

Reactivos	1	2	3	4	5	6	7	8	9	10	11	12	13
p1	1	3	3	1	3	3	1	3	3	3	3	3	3
p3	1	1	3	1	3	3	3	3	3	3	3	1	3
p4	1	2	1	2	1	2	2	1	1	1	2	2	2
p10	6	5	6	5	6	6	6	5	6	6	6	6	6
p11	6	6	6	6	6	6	6	6	6	6	6	6	6
p22	3	3	3	4	1	4	4	4	4	4	4	4	4
p23	1	5	5	5	5	5	5	1	1	1	5	5	5
p25	1	5	5	5	5	5	5	5	5	5	5	5	5
p26	4	4	4	4	4	4	4	4	4	4	4	4	4
p27	4	4	4	4	2	4	4	2	2	4	4	2	4
p28	6	6	1	1	1	1	1	1	1	1	1	1	1
p29	4	1	4	1	1	1	4	4	4	1	4	4	4
p30	2	4	2	2	3	3	2	3	1	2	3	3	1
p31	1	3	1	3	2	2	3	3	3	3	3	2	3
p32	2	2	3	2	3	3	2	3	2	3	3	3	2
p33	1	1	1	1	1	1	1	1	1	1	1	1	1
p34	3	3	2	2	2	2	3	2	3	2	3	3	3
Puntaje	47	58	54	49	49	55	56	51	50	50	60	55	57
Puntaje Máximo	102	102	102	102	102	102	102	102	102	102	102	102	102
IPAE (%)	46.0	56.9	52.9	48.0	48.0	53.9	54.9	50.0	49.0	49.0	58.8	53.9	55.9

IPAE= Índice de percepción de la administración estratégica = Puntaje / Puntaje máximo x 100

Tabla 7: Índice de percepción de la Administración Estratégica (IPAE). (Continuación)

Reactivos	14	15	16	17	18	19	20	21	22	23	24	25
p1	3	3	1	3	1	3	3	3	3	3	1	1
p3	3	1	1	1	1	1	3	3	1	1	1	2
p4	2	1	2	1	2	1	1	1	1	2	2	1
p10	6	6	6	6	6	6	6	6	5	6	5	6
p11	6	6	6	6	6	6	6	6	6	6	6	6
p22	4	1	4	1	1	1	1	4	4	4	1	5
p23	5	5	5	5	5	1	5	1	5	5	5	5
p25	5	5	5	1	1	5	5	5	1	5	1	5
p26	4	4	4	1	1	4	1	1	1	4	1	4
p27	4	4	4	4	1	1	2	2	1	4	4	4
p28	1	1	1	1	1	6	1	1	1	1	1	1
p29	1	4	4	4	1	4	4	4	1	4	1	1
p30	3	3	1	1	1	3	2	3	1	2	2	2
p31	2	2	3	2	1	1	2	2	2	1	3	1
p32	3	2	3	2	2	2	3	3	2	2	2	2
p33	1	1	1	1	1	1	1	1	1	1	1	1
p34	3	3	3	2	1	2	2	2	3	3	3	3
Puntaje	56	52	54	42	33	48	48	48	39	54	40	50
Puntaje Máximo	102	102	102	102	102	102	102	102	102	102	102	102
IPAE (%)	54.9	51.0	53.0	41.1	32.3	47.0	47.0	47.0	38.2	53.0	39.2	49.0

IPAE= Índice de percepción de la administración estratégica = Puntaje / Puntaje máximo x 100

Algunos líderes de las empresas participantes señalaron que llegaron a ser propietarios por heredar el negocio familiar o bien contar con un capital propio para invertir y tener la iniciativa para ello; y que su principal razón para iniciar la empresa es contar con un patrimonio propio para sí mismos en el caso de los solteros y para la familia en el caso de los casados. Su plan primario era crecer como empresa pero sin tener un plan estratégico por escrito para lograrlo. Al momento de realizar la entrevista la mayoría de los propietarios se desempeñan como propietarios en el caso de los que están registrados como personas físicas con actividad empresarial y gerentes generales los que están al frente de los constituidos como sociedades mercantiles. La forma de organización que predomina es el tipo vertical. De las fortalezas mencionadas la que obtuvo mayor frecuencia de respuestas fue cuidar en todo momento la calidad del



servicio ofrecido por parte del recurso humano (85%), muy por encima de la calidad en la preparación de los alimentos. Respecto a las estrategias diseñadas y que tienen implementadas señalan que mantener e incluso reducir los costos de producción del servicio es la prioritaria y constantemente evaluada, así como cuidar la imagen e infraestructura del área donde se atiende a los comensales para fomentar el crecimiento empresarial seguida del adecuado mantenimiento e inversión en equipos.

El financiarse a través de líneas de crédito de los proveedores señalan que les ha permitido crecer en cuanto al capital de trabajo y que para los casos de adquisiciones de equipo de transporte han acudido al arrendamiento financiero; en este caso igual algunos mencionan no tener estrategias para el financiamiento de su actividad (10%); igualmente manifestaron que no hay disponibilidad de capital en la localidad para iniciar un negocio, pues el financiamiento es escaso y los bancos han limitado el crédito para este sector; por lo tanto es necesario iniciar con capital propio. Al cuestionarse los conocimientos que tienen los propietarios de las organizaciones sobre la administración estratégica, 10, manifiestan no conocerla, seguidos por aquéllos que dicen haber escuchado sobre la misma (5), pero no la aplican y 10 señalan no tener tiempo para estudiar ese tipo de información, por lo tanto como resultado general el 40% de los participantes comentaron que no aplican la administración estratégica en grado alguno y sólo cuatro organizaciones señalan aplicarla aunque no de forma documentada por lo tanto no proporcionar algún elemento de comprobación, pero son aquellos propietarios que tienen estudios de posgrado en el área administrativa. La mayor parte de las empresas dicen no conocer o que no existen organismos que brinden asesoría empresarial sin considerar los organismos gubernamentales, seguidos de los que reconocen la existencia de individuos o grupos en la comunidad que pueden ayudarles a evaluar sus ideas empresariales.

## CONCLUSIONES

### Discusión de Resultados

Del análisis de la información obtenida de la aplicación del instrumento a los líderes de las pymes, y su comparación con los resultados obtenidos por diversos investigadores considerados en el marco teórico de este estudio, se encontró que existen empresas del sector restaurantero donde el 90% de los propietarios han alcanzado una licenciatura como nivel máximo de estudios, pero, no aplican la administración estratégica en sus empresas, lo que puede originarse de la percepción de que los costos y la inversión en tiempo que implica su implementación es alta, lo que refuerza la propuesta de Lillo, Ramón y Sevilla (2007) y Sánchez (2003), respecto la necesidad de una mayor educación en administración y planeación al personal que colabora en la prestación de servicios en el sector turístico, tanto gerencial como operativo.

De acuerdo al grado de estudios manifestado no se esperaba que la percepción respecto a la administración estratégica como ventaja competitiva sea prácticamente nulo y no se pudieran realizar comparaciones con aquellas empresas que si la tuvieran implantada como lo refiere Fred (2003), lo anterior se reflejó en el bajo índice de percepción de la administración como herramienta útil en las pymes. Las empresas estudiadas no siguen una metodología respecto a estrategias para fomentar el crecimiento empresarial y el financiamiento de sus actividades de acuerdo a la metodología sugerida por Hill y Jones (2009). Tienen identificada una o dos fortalezas de sus propias organizaciones, pero no se percibe un interés en la formulación, implementación y evaluación de estrategias para el logro de metas y objetivos lo que podría generar inestabilidad en el largo plazo (Sánchez, 2003). Consideran que uno de sus mayores logros empresariales es permanecer en el sector sin definir las condiciones de su permanencia, la cual puede irse debilitando dada la situación financiera actual, lo que se reflejaría en la sostenibilidad económica de estas organizaciones (Castellanos, 2003)



## CONCLUSIONES

Los resultados obtenidos permiten identificar las principales características de la población de estudio respecto a la aplicación de la administración estratégica, el diseño de estrategias y su implementación, concluyéndose que: De acuerdo al primer objetivo de la investigación, relativo a la percepción del líder de las pymes del sector turístico restaurantero respecto a la administración estratégica se señala que tienen nociones sobre la misma pero no la aplican dentro de sus organizaciones, como una ventaja competitiva de largo plazo, inicialmente por el tiempo y costo de su implementación y por falta de conocimiento real de las beneficios empresariales que pudieran lograr para sus organizaciones; lo que se refuerza con los valores obtenidos con el Índice de percepción estratégica desarrollado a partir de las respuestas del instrumento. Respecto al diseño, implementación y desarrollo de estrategias empresariales es notable que no tengan un plan de negocios escrito, o lo estén desarrollando actualmente, por lo que no cuentan con metas, objetivos y valores definidos, así como tampoco han diseñado su misión y visión, como parte de un proyecto de administración estratégica, lo que permite señalar que su planeación se circunscribe solo al corto plazo. La forma en que fomentan y permanecen en el mercado tiene una base empírica ya que: a) no han elaborado algún estudio que les permita un conocimiento real de sus debilidades y fortalezas, para aprovechar las oportunidades del sector y del mercado en conjunto, b) permanecen en el sector, pero no manifiestan tener un plan metodológicamente desarrollado y por escrito, con estrategias para incrementar su presencia y c) las estrategias de fomento y financiamiento son pocas, careciendo de una metodología de investigación de mercados que les permitan evaluar los costos financieros de la fuente de financiamiento elegida. El estudio muestra un panorama descriptivo sobre la problemática evaluada, sin embargo futuras líneas de investigación podrían estar enfocadas a identificar qué factores inciden para que no se implemente la administración estratégica. Otro aspecto importante de evaluar, es si la situación es similar en otros estados de la República Mexicana, que desarrollen esta actividad y poder replicar este estudio para analizar las diferencias en los niveles de las variables estudiadas y los diversos factores involucrados, por lo que realizar un trabajo interinstitucional podría generar un estudio importante respecto a esta problemática.

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## 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. Correo electrónico: [rq6715@hotmail.com](mailto:rq6715@hotmail.com)



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. Correo electrónico: luisarguellesmaa@hotmail.com

José Alonzo Sahuí Maldonado es Doctor en Administración por la Universidad del Mayab. Profesor investigadora 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 Correo electrónico: josesahui@yahoo.com

Deneb Eli Magaña Medina es Doctora en Administración por la Universidad del Mayab. Profesora investigadora de tiempo completo adscrita al área de Comportamiento organizacional. Se puede contactar en la División Académica de Ciencias Económico Administrativas de la Universidad Juárez Autónoma de Tabasco Av. Universidad S/N Zona de la Cultura Magisterial, Villahermosa, Tabasco Correo electrónico: deneb\_72@yahoo.com



# LOS GRANDES CORPORATIVOS DE LA FRACCIÓN MONTERREY: ORIGENES HISTÓRICOS (1890-1982)

Beatriz Pérez Sánchez, Universidad Juárez Autónoma de Tabasco

Ana Bertha Vidal Focil, Universidad Juárez Autónoma de Tabasco

Luis Manuel Hernández Govea, Universidad Juárez Autónoma de Tabasco

## RESUMEN

*La investigación: los grandes corporativos de la fracción Monterrey (1982-2010) tiene como objetivo general, conocer la composición y el poder económico, así como el papel de los grandes corporativos de la fracción Monterrey en el crecimiento y desarrollo del capitalismo en México, a través del análisis de las características y estrategias competitivas que les han permitido ser empresas líderes y ubicar la élite empresarial que la comanda. Es necesario aclarar que en la investigación se usa indistintamente corporación, conglomerado, corporativo y grupos empresariales, en tanto se han seleccionado 11 empresas o grupos por su poder económico y que se encuentran en el listado de las 100 empresas económicas más poderosas de México y que en conjunto denominamos la Fracción Monterrey por tener su origen y matrices en dicho lugar, y cuyos empresarios conforman una elite económica parcial referida a la así denominada Fracción. En la muestra se han seleccionado a Cementos Mexicanos (Cemex), Fomento Económico Mexicano, S.A (Femsa), Grupo Ladrillera Monterrey, S.A. (Grupo Lamosa), Vitro, Copamex, Imsa, Alfa, Cydsa, Maseca, Villacero y Xignux. Los avances de esta investigación se sitúan en conocer los orígenes históricos de la muestra 1890-1982.*

**PALABRAS CLAVE:** Corporativos, grupos económicos, periodos de la historia, adquisiciones, asociaciones.

## LARGE CORPORATIONS OF THE FRACTION MONTERREY: HISTORICAL ORIGINS (1890-1982)

### ABSTRACT

*Research: large corporations of the fraction Monterrey (1982-2010) aims to general knowledge of the composition and economic power, and the role of large corporations in Monterrey fraction of the growth and development of capitalism in Mexico through the analysis of the characteristics and competitive strategies that have enabled them to be business leaders and business elite locate the commands. To be sure, in research corporation used interchangeably, conglomerate, corporate and business groups, while 11 companies have been selected or groups for their economic power and that are in the list of the 100 most powerful economic and Mexico Fraction together called Monterrey and matrices have originated in that place, and whose entrepreneurs form a partial economic elite referred to the so-called Fraction. In the sample were selected to Cementos Mexicanos (Cemex), Fomento Economico Mexicano SA (FEMSA), Group Ladrillera Monterrey, SA (Lamosa Group), Vitro, Copamex, Imsa, Alfa, Cydsa, Maseca, and Xignux Villacero. The progress of this research lie in knowing the historical origins of the sample from 1890 to 1982.*

**JEL:** L60, M21

**KEYWORDS:** Corporate, economic groups, periods of history, acquisitions, partnerships



## INTRODUCCIÓN

La naturaleza específica, los problemas y contribuciones de las empresas productivas al sistema capitalista, sólo pueden ser comprendidos en toda profundidad si se les estudia a nivel evolutivo y sobre todo atendiendo las circunstancias históricas, a las estrategias económicas y políticas y a las características regionales y nacionales que constituyen su marco de acción, así como los vínculos de los grupos mexicanos con el capital extranjero. La explicación de todo fenómeno económico debe cumplir con una exigencia de historicidad, por ende la investigación sobre los grandes corporativos de la fracción Monterrey parte del enfoque del devenir histórico, en el que prevalece el análisis de los orígenes y evolución de estas empresas. En este trabajo predomina la crónica y las descripciones; así como establece planteamientos analíticos, reúne acontecimientos de la vida nacional y local, con la guía de un orden cronológico. Es necesario recordar que el desarrollo capitalista de México, ha sido un capitalismo tardío, es decir dependiente, y se asocia un oligopolio precoz que al desarrollarse a partir de una base de acumulación débil y poco diversificada pero en un contexto internacional capitalista constituido, agudiza las contradicciones propias de todo desarrollo capitalista, sin dejar de reproducir las asociadas al retraso histórico (Cordera y Ruíz, 1979/1980). Por ello, para establecer los orígenes de las grandes empresas o corporativos, se debe conocer la experiencia histórica, tratar de vincular la reflexión acerca de la relación entre nuevas maneras de organización económica y procesos generales de modernización, es decir, se trata de analizar la relación entre la creación de empresas modernas y el despegue de una economía de tipo capitalista.

## REVISIÓN LITERARIA

No hay un marco único al cual referirse para abordar el estudio de las grandes empresas industriales de México. No obstante existe un acelerado desarrollo de enfoques en varias ciencias. En la investigación se utiliza el enfoque operativo de Celso Garrido (2000) que se basa en cuatro grandes temas de la corriente heterodoxa para el análisis de la empresa: 1) La teoría de la empresa con base en los costos de transacción; 2) el capitalismo de los directores; 3) la teoría evolucionista; y 4) la nueva competencia. El enfoque operativo de Garrido señala que para dar respuesta a las necesidades analíticas que presentan los estudios e investigaciones que se emprendan al respecto sobre las grandes empresas en la región deben considerar los comportamientos económicos observables de las empresas, en lo que se refiere a sus características y situación actual en comparación con la situación que tenían durante la industrialización por sustitución de importaciones. Aspectos que se aplican en torno a la historia de los corporativos y su comportamiento empresarial. Dentro de esta aproximación dinámica e histórica los grandes corporativos son concebidos como organizaciones jerárquicas complejas que evolucionan a partir de factores y condiciones propias. Sin embargo, operan también en ambientes de selección diversos, estos ambientes se definen de una parte por el entorno regional, institucional y político nacional y por condiciones de las industrias y sectores donde concurren las empresas. Por ello se consideraron varios enfoques: 1) el enfoque regional que considera que el origen regional es un factor importante en las prácticas económicas y políticas de los empresarios mexicanos (Derossi, 1971); 2) el enfoque del origen histórico, que da mayor peso al origen histórico y a las condiciones de surgimiento para establecer la configuración definitiva, las prácticas económicas y políticas predominantes y los patrones de desarrollo de los grupos (Concheiro, Fragoso y Gutiérrez, 1979); 3) el enfoque de las estrategias corporativas y organizacionales, que atiende a la cambiante estructura organizativa de las grandes corporaciones modernas y su tendencia a adoptar estructuras de administración y morfologías corporativas más complejas (Cordero, Santín y Tirado, 1983).

## METODOLOGÍA

En términos históricos se planteó buscar una periodización de las grandes empresas. Se relacionó la evolución de los grupos empresariales con las cambiantes condiciones económicas internas e



internacionales que tuvieron lugar en México en lo general, y en Monterrey en particular durante el siglo XX. En el presente avance de investigación se aborda *brevemente* la participación empresarial en diferentes periodos de la historia del desarrollo económico de México: el porfiriato, la época revolucionaria, el periodo de reconstrucción nacional y los modelos de desarrollo implementados por el Estado hasta llegar a 1982 a fin de ir identificando el surgimiento y formación de las grandes empresas y posteriormente de los grandes corporativos de la Fracción Monterrey. Los métodos que se utilizaron fueron: el método histórico, el método analítico y el método comparativo.

## RESULTADOS

### El Porfiriato: Surgimiento de Grandes Empresas

El capital y el capitalismo como sistema productivo fueron los que tendieron a imponer su hegemonía a la política económica que caracterizó al porfiriato. Una política que intentó saturar amplios espacios del Estado-nación que se afirmaba. Porfirio Díaz propició, en estrecha alianza con el inversionista extranjero que traía recursos, tecnología, fuerza de trabajo especializada y una forma de organización empresarial que echó raíces en el país. La legislación agraria de la reforma liberal de 1856-1857, había empezado el proceso al transferir a manos privadas vastas propiedades eclesiásticas y corporativas, la enajenación de los terrenos baldíos por el Estado y por medios privados, la de las tierras comunales de los indios (Carr, 1973). La acumulación de capital de la burguesía porfiriana provino, fundamentalmente, del gran comercio legal e ilegal, del agio practicado por los grandes comerciantes, del acaparamiento de las propiedades urbanas y rurales, de las actividades agrícolas y ganaderas en gran escala y de la agroindustria. Gracias al aislamiento geográfico en relación al centro político de la nación, su relación con la economía fronteriza de Texas y la construcción del poder regional del gobernador de Nuevo León (y de Coahuila, estado que anexo en 1856) Santiago Vidaurri, favorecieron el surgimiento de un grupo de familias cuyas enormes fortunas se invirtieron en la esfera industrial (Collado, 2000).

Las empresas seleccionadas como objeto de estudio y que surgieron en esta etapa, son las que se enumeran: 1.- La Compañía Manufacturera de Ladrillos de Monterrey fundada en 1890 es el origen del Grupo Lamosa, la empresa fue establecida por un grupo de accionistas de ascendencia norteamericana. 2.- El 16 de diciembre de 1890, Isaac Garza y J.M. Schneider pidieron al Estado una concesión para la creación de una fábrica de vidrio y de “cerveza de exportación”. El 20 de diciembre obtuvieron exención de impuestos por 7 años. La Fábrica de Cerveza y Hielo Cuauhtémoc comenzó a operar a finales de 1891 y es el origen de Femsa. 3.- El 20 de octubre de 1899 se constituyó la Fábrica de Vidrios y Cristales de Monterrey, S.A., la planta fue instalada para manufacturar todo tipo de productos de vidrio y cristal entre los que debían sobresalir, al menos inicialmente, las botellas. Cervecería Cuauhtémoc, que utilizaba envases importados, iba a resultar su primer y principal comprador. 4.- Cementos Hidalgo S. A. fundada en 1906, es el origen de Cemex. Esta empresa fue creada en Gómez Palacio el 3 de febrero de 1906, pero comenzó a operar en diciembre de 1907 en San Nicolás Hidalgo, Nuevo León, a unos cuarenta kilómetros al norte de Monterrey. Aunque gestada desde la comarca lagunera, la planta fue construida en las cercanías de Monterrey por la gran riqueza de los yacimientos bien ubicados, por otro lado respecto a la red ferroviaria. El cemento era un producto de reciente aplicación a escala internacional. Aunque con antecedentes en la primera mitad del XIX, este material —en versión Pórtland- fue incorporado masivamente a las labores de edificación a fines de siglo. En ese momento la revolución del concreto llegó a México. Por lo tanto, la cementera encontraba un mercado en expansión ilimitado (Cerutti, 1992).

### Época Revolucionaria: Paralización Empresarial

De acuerdo con Basave (2001) la violencia, inestabilidad política y destrucción física que prevaleció durante la revolución frenó el proceso de inversión de los grupos empresariales y con escasas excepciones prácticamente se canceló toda nueva inversión entre 1910 y la primera mitad de los años veinte. La lucha



armada influyó poderosamente en el deterioro de la economía en su conjunto, la producción en los sectores minero y agropecuario decreció en más de 40% y el sector industrial lo hizo en 25% (Hernández, 1985). No obstante, la revolución encontró a la burguesía regiomontana con el poder y solidez socioeconómica suficiente como para capear los problemas que desató la propia revolución.

En 1912 Cementos Hidalgo suspendió la producción, la falta de energía eléctrica, vías de comunicación y recursos humanos previene que la compañía continúe su distribución de cemento. El 14 de octubre de 1914 Cementos Hidalgo fue confiscada. Ese mismo año las fuerzas de Pablo González tomaron la ciudad y la Fábrica de Cerveza y Hielo Cuauhtémoc fue incautada, aunque en noviembre de ese mismo año cesó la incautación ante las presiones diplomáticas inglesas, estadounidenses y alemanas que permitieron recuperar las instalaciones. Posteriormente fueron asaltadas entre marzo y mediados de 1915 en varias ocasiones por grupos revolucionarios de distinta filiación. A pesar de que hacia 1916 cesaron los asedios directos, la planta no reinició su producción. En 1919 con un ambiente político y económico difícil, reinicia la producción parcial en su planta. Es hasta comienzos de 1921 que reinicia su producción total, después de siete años, cuando se da el funcionamiento de los ferrocarriles, el aprovisionamiento de combustibles y el acceso al consumo interior (Cerutti, 2000) La empresa Vidriera Monterrey, S.A., enfrentó diversas dificultades para seguir operando, es hasta finales de 1915, que la vidriera comenzó a funcionar nuevamente en muy pequeña escala con una sola unidad productiva

### Empresas Surgidas en los Años Veinte

El periodo posrevolucionario de 1921 a 1930 fue de esfuerzos institucionales para convertir el país de minero, petrolero y agropecuario, en un país en proceso de industrialización. No obstante, que la mayoría de los sectores económicos permanecieron estancados, algunos sectores manufactureros tradicionales como alimentos y textiles, así como la producción de hierro, acero y cemento mostraron una rápida recuperación (Hansen, 1978). La recuperación de mediados de los años veinte sugiere que algunos empresarios de Monterrey lograron consolidarse financieramente e iniciar una primera etapa de expansión, así como fundar nuevas empresas como se observa en la siguiente Tabla:

Tabla 1: Empresas y plantas surgidas en los veinte

No.	Empresa	Fundación	PRODUCTOS	GRUPO ACTUAL
1	Cementos Portland Monterrey	1920	Cemento	CEMEX
2	Fábricas Monterrey S.A. de C.V.	1921	Corcholatas y envases metálicos.	FEMSA
3	Fábrica Abastecedora de Bolsas	1928	Papel y Cartón	COPAMEX
4	Planta de Malta.	1928	Materia prima	FEMSA
5	Planta de Gas Carbónico	1929	Materia prima	FEMSA

Fuente: Páginas Web de las empresas.

### Los Años Treinta: la Tendencia a la Integración Industrial

En términos económicos los empresarios regiomontanos recibieron apoyo del Estado; cabe señalar que a fines de 1927 el gobernador Aarón Sáenz expidió una nueva legislación para fomento de la industria, ampliando los estímulos y garantías ofrecidos en tiempos de Bernardo Reyes, la *Ley sobre Protección a la Industria*, favorable al capital y al específico desarrollo industrial. Este ordenamiento declara el fomento industrial como de “*utilidad pública*” Las franquicias se otorgaban no sólo a industrias nuevas sino también a aquellas que ampliaban su tamaño, capital o número de trabajadores. Se concedían hasta por veinte años, eximiendo el 75% de los impuestos estatales y municipales.

En 1934 una nueva legislación también los favoreció, la *Ley sobre Franquicias a la Constitución de Nuevas Sociedades Anónimas*. Esta Ley beneficiaba exclusivamente a las sociedades industriales o las que fomentaran la industria en Nuevo León y eximía del pago del 75% de los derechos de inscripción (en el Registro Público de la Propiedad) a los inmuebles en que se montara la fábrica o el organismo de



fomento industrial. El caso más conocido y popular fue Cervecería Cuauhtémoc, que desde 1921 comenzó a transformar sus departamentos internos en empresas autónomas, como se observa en la siguiente Tabla:

Tabla 2: Empresas Integradas en los Treinta

Grupo Cervecería Cuauhtémoc	Empresas	Año de Fundación	Grupo actual: FEMSA
	Compañía Comercial Distribuidora	1930	
	Troqueles y Esmaltes	1930	
	Compañía Cervecería Veracruzana, S.A	1933	
	Cervecería del Oeste, S.A	1935	
	Empaques de Cartón Titán, S.A.	1936	
	Malta, S.A.	1936	
	Valores Industriales S.A. (Holding)	1936	VISA
	Fomento de Industria y Comercio (FIC)	1936	Grupo Vitro
	Subsidiarias:		
	Cristales, S.A.		
	Vidrio Plano, S.A.	1936	
	Vidriera México, S.A.	1936	
		1934	

Fuente: Páginas Web de la empresa.

Gracias a esta legislación, se influenciaron: 1) la tendencia a la integración industrial; 2) la puesta en marcha de plantas productivas en diferentes lugares del país y en algunos casos en el exterior. A esta integración industrial se le conoció, como *empresas-madre*, posteriormente *holding* intensificaron su *ciclo de adaptación* al nuevo régimen político, superando la crisis del 1929 y comenzaron a usufructuar el aparato de protección, subsidios, concesiones, créditos y consumo dirigido que permitía un Estado dedicado a estimular la industrialización de México (Cerutti, 2000). En este contexto en 1931 se fusionaron Cementos Hidalgo y Cementos Portland Monterrey y formaron Cementos Mexicanos, S. A., (CEMEX). En 1936 nace Industrias Monterrey, S. A. (IMSA), con una planta de galvanizado, además de la producción de ropa y madera. (Clariond, 2003).

#### Los Años Cuarenta y Cincuenta: la Sustitución de Importaciones y el Desarrollo Estabilizador

Entre 1940 y 1980 se dio en México un nuevo modelo económico la *sustitución de importaciones* que se caracterizó por el proteccionismo económico y la participación estatal en un considerable número de ramas de la economía. No obstante, la industria nacional no logró instaurar un crecimiento hacia dentro, por consiguiente el modelo entró en crisis. Empezó a surgir una nueva forma de acumulación cuyo eje pasó de ser el comercio exterior a ser la producción de bienes de consumo, el modelo se conoció como el *desarrollo estabilizador* cuyo pilar fue el crecimiento de la producción estatal (Basañez, 1991). Las empresas seleccionadas continuaron su expansión y consolidación:



Tabla 3: Empresas de la Muestra Creadas y/o Adquiridas en los Cuarenta y Cincuenta

No.	Empresa	Año/Fundación	Productos	GRUPO ACTUAL
1	Almacenes y Silos	1940	Almacenaje	FEMSA
2	Vitrocrisa Crimesa	1940	Vidrio	VITRO
3	Vitrocrisa Kristal	1940	Vidrio	VITRO
4	Fabricación de Máquinas	1943	Máquinas	FEMSA
5	Cementos del Norte, S.A.	1943	Cemento	CEMEX
6	Hojalata y Lámina, S.A.	1943	Acero	ALFA
7	Inst. Tec. y de Est. Sup. de Monterrey	1943	Servicios Educativos	ALFA
8	Talleres Universales, S.A.	1944	Serv. de mantenimiento	ALFA
9	Vidriera los Reyes S.A.	1944	Vidrio	VITRO
10	Vidriera Guadalajara	1945	Vidrio	VITRO
11	Cydsa	1945	Química y Petroquím.	CYDSA
12	Clínica de Sociedad Cuauhtémoc y Famosa	1945	Servicios Médicos	ALFA
13	Gas Industrial de Monterrey	1947	Gas	CEMEX
14	Clínica Vidriera, A.C.	1947	Servicios Médicos	VITRO
15	Molinos Azteca, S.A.	1949	Harina de Maíz/ Tortillas	GRUMA
16	Vidriera Guadalajara	1951	Vidrio	VITRO
17	Sacos de Papel de Monterrey	1952	Envoltura	COPAMEX
18	Cristales Inastillables de México	1952	Vidrio	VITRO
19	Compañía Minera Las Encinas	1952	Minerales	ALFA
20	Fábrica en el Distrito Federal	1954	Cerveza	FEMSA
21	Fábrica en Guadalajara	1954	Cerveza	FEMSA
22	Fábrica en Nogales	1954	Cerveza	FEMSA
23	Aceros Alfa Monterrey, S.A	1954	Acero	ALFA
24	Villacero	1955	Siderurgia y Metalurgia	VILLACERO
25	Planta Celorey	1955	Película de celofán	CYDSA
26	Conductores Monterrey	1956	Eléctrico Automotriz	GRUPO XIGNUX
27	Planta Copropiedad	1956	Servicios	CYDSA
28	Vidrio Plano de México, SA	1956	Vidrio	VITRO
29	Aceros Alfa de México	1957	Acero	ALFA
30	Vitrofibras, S.A.	1957	Vidrio	VITRO
31	Cristales Mexicanos, S.A.	1957	Vidrio	VITRO
32	Grafo Regia	1957	Etiquetas	FEMSA
33	Negocio de Adhesivos	1957	Pegamento	COPAMEX
34	Conductores Monterrey	1957	Material eléctrico	GRUPO XIGNUX
35	Planta de Cloro y Sosa Cáustica	1958	Cloro y Sosa Cáustica	CYDSA
36	Cervecería del Humaya S. A	1958	Cerveza	FEMSA
37	Planta de Bisulfuro de carbono	1959	Bisulfuro de Carbono	CYDSA

Fuente: Elaboración propia con base en la información de las páginas Web de las empresas.

### Los Sesenta: Maduración Industrial y Financiera

En este periodo las grandes corporaciones transnacionales fincaron sus sucursales en nuestro país. Sin embargo, la concentración en México se dio mucho antes que se emprendiera la estrategia de las grandes corporaciones transnacionales. Según Cordero, Santín y Tirado (1983) en 1965 menos de 1% de los establecimientos industriales controlaba 64% de la producción, 66% del capital invertido y 34% del empleo dentro del sector industrial (extractivo y manufacturero). Cien de las empresas industriales más grandes concentraban más de 30% de la producción nacional industrial en el sector, y las 300 más grandes 72%. No obstante, que el nivel de concentración ya era muy alto cuando México se convirtió en un país capitalista, hacia finales del siglo XIX y en el transcurso de los periodos del desarrollo capitalista pre-revolucionario y posrevolucionario los procesos de concentración y centralización de capital se aceleraron y retroalimentaron entre sí, se dio una estrecha relación entre los procesos de concentración y la transnacionalización. La evolución de las empresas de la muestra, señala incremento de la producción, innovaciones y adquisiciones.



Tabla 4: Empresas y Plantas Fundadas en los Años Sesenta

No.	Empresa	Año de Fundación	Productos	GRUPO ACTUAL
1	Industria del Alkali, S.A	1960	Carbonato de sodio	VITRO
2	Quimobásicos	1961	Gases refrigerantes	CYDSA
3	Fibras Químicas	1962	Fibras	CYDSA
4	Sanitarios Azteca	1963	Muebles de Baño	LAMOSIA
5	Aceros de México	1963	Varilla	HYLSAMEX
6	Comegua (Guatemala)	1964	Vidrio	VITRO
7	Silicatos de Sodio y Meta Silicatos	1964	Materias primas	VITRO
8	Conelec	1964	Cables eléctricos	XIGNUX
9	Planta Crysel	1965	Fibras acrílicas	CYDSA
10	Reyprint, S.A.	1965	Empaque	CYDSA
11	Cydsa, S.A.	1965	Holding	CYDSA
12	Planta Valles	1966	Cemento	CEMEX
13	Planta Maya	1966	Cemento	CEMEX
14	Industria Química del Istmo	1967	Mat. químicos	CYDSA
15	Sales del Istmo	1967	Mat. químicos	CYDSA
16	Planta Torreón	1967	Cemento	CEMEX
17	Consorcio Benito Juárez-Peña Colorada	1967	(37%) Minerales	HYLSAMEX
18	Grupo Primex	1968	Resinas de PVC	XIGNUX
19	Concretos Monterrey	1968	(30%) Cemento	CEMEX
20	Ingeniería Eléctrica Industrial	1969	Transformadores	XIGNUX
21	Proveedora del Hogar	1969	Artículos de vidrio	VITRO
22	Química M	1969	Polivinil butiral	VITRO

Fuente: Elaboración propia con base en la información de las páginas Web de las empresas.

### Los Setenta: la Formación de los Grupos Industriales

En México el proceso de industrialización y la política proteccionista del Estado orientada a impulsar la sustitución de importaciones conllevó a la formación de *grupos del sector privado nacional*. El Estado contribuyó a incentivar la reestructuración a través de estímulos fiscales que se formalizaron en la **Ley de Sociedades de Fomento** promulgada en junio de 1973. Las dos facultades (subsidios fiscales) que otorgaba el decreto eran: a) compensar utilidades de empresas del grupo con pérdidas de otras cumpliendo con el requisito de que las utilidades sobrantes fueran reinvertidas. Si estas utilidades eran reinvertidas en un plazo no mayor de 30 días, entonces quedaban exentas 100% del pago de los impuestos respectivos; b) comprar acciones de empresas, invertir capital en ellas y venderlas posteriormente por medio de la Bolsa de Valores, quedando exentas totalmente de los impuestos respectivos” (Basave, 1996).

Se alentó así, la creación de las mayores “empresas tenedoras”, es decir empresas controladoras (holding) que consolidaron resultados económicos financieros y fiscales. La empresa “holding” tiene diferentes funciones que podríamos resumir en términos generales en tres: 1) permitir el control de las acciones de otra u otras empresas; 2) controlar el aspecto operacional o de coordinación de las actividades empresariales; y 3) resolver los problemas de la acción empresarial (Cordero, 1983).

En el proceso de centralización de capital que desplegaron los grandes corporativos, los objetivos fueron distintos, en algunos casos para alcanzar una mejor integración de sus procesos productivos, en otros para aumentar su control oligopólico en sus respectivos mercados lo que llevó a la compra de empresas competidoras de gran tamaño, y en varios más con el objeto de diversificarse y participar en industrias intensivas en trabajo, buscando elevar la tasa de ganancia grupal de aquellas empresas que participan tradicionalmente en industrias intensivas de capital. A continuación se observa la integración de un corporativo:



Tabla 5: Grupo Industrial Alfa

EMPRESAS. INDUSTRIALES	EMPRESAS. INDUSTRIALES	BIENES RAICES YTURISMO	OTRAS
Hojalata y Lámina S.A.	Makros, S.A.	Casolar, S.A.	Televisa S.A. (Participación 25%)
Talleres Universales, S.A.	Industrial de México, S.A.	Fraccionadora y Hotelera del Pacífico, S.A.	Televisión Independiente de México, S.A.
Grafo Regia, S.A.	Técnica Papelera Mexicana, S.A.	Cía. Operadora del Pacífico de México, S.A.	Televisión del Norte, S.A.
Fierro Esponja, S.A.	Derivados Sintéticos, S.A.	Inmobiliaria Petrocel, S.A.	Televisión del Golfo, S.A.
Aceros de México, S.A.	Tabriz, S.A.	Hotel Las Hadas	Televisión de Puebla, S.A.
Hylsa de México (Hylsamex)	Cydsa Comercial, S.A.	Promotora y Arrendadora Industrial, S.A.	Televisión Independiente de Jalisco, S.A.
Las Encinas, S.A.	Pom, S.A.	Inmobiliaria de Desarrollo Industrial, S.A.	1979-1980 Dinámica, S.A. (con participación Minoritaria en Televisa, S.A. (25%))
Industrias Formacero, S.A.	Impulsora y Promotora Api, S.A.	Fraccionamiento Península de Santiago, S.A.	Teleproductora Independiente de México, S.A.
Constructora y Desarrolladora del Pacífico, S.A.	Industrial y Comercial Río Lerma, S.A.	La Gran Aventura, S.A.	Fomento de Televisión Nacional, S.A.
Placa y Lámina, S.A.	Europom, S.A.	Inmobiliaria Amsa, S.A.	ALIMENTOS
Materiales y Aceros, S.A.	Acojinamientos Selther, S.A.	Inmobiliaria Pirámide, S.A.	Sigma
Nemak	Alfa Industrias División Petroquímica, S.A.		ELECTRONICA
La Florida, S.A.	Vistar, S.A.	MINERÍA	Philco, S.A.
Nylon de México, S.A.	Servicios Administradores, S.A.	Draco, S.A.	Admiral de México, S.A.
Poliolos, S.A.	Administración de Operación y Asesoría, S.A.	Consorcio Minero Peña Colorada (28.5%)	Construcciones Electrónicas, S.A. de C.V. (Magnavox)
Celulósicos Centauro, S.A. de C.V.	Industrial Alfa, S.A.	Minas Draco, S.A.	Electrónica Aural, Ltd.
Fibras Químicas, S.A.	Acustec, S.A.	Minera Draco, S.A.	Admiral Trade Co.
Petrocel, S.A.	Vektor, S.A.		
Megatek, S.A.	Acermex, S.A.		
Pterotemex	Componentes y Montajes, S.A.	SERVICIOS	HOLDING
Corporación Hylsa, S.A.	Motocicletas Carabela, S.A.	Ingeniería y Servicios Integrados, S.A.	Alfa, S.A.
Galvak, S.A.	Bicicletas Windsor, S.A.	Dinámica Industrial Monterrey, S.A.	
Megatek, S.A.	Tubos Amsa, S.A.	Técnica Industrial, S.A.	EMPAQUES
Atlas, S.A.	Motomex, S.A.		Empaques de Cartón Titán, S.A.
Industrias Gama de Monterrey, S.A.	Corporación Industrializada de Maderas, S.A.		
Ferrominera Mexicana, S.A.	Aceptaciones		Empaques y Cartón Corrugado, S.A.
Hylsa Internacional Corp.	Massey Ferguson, S.A.		Servi-Empaque, S.A.
Massey Ferguson, S.A.	Implementos Agrícolas Mexicanos, S.A.		

Fuente: elaborado a partir de la información que presenta Salvador Cordero y Rafael Santín en Los Grupos Industriales: una nueva organización económica en México, El Colegio de México, 1977, e información de las páginas Web de las empresas.

Este grupo tiene un peso importante en campos clave de la economía mexicana: minería, siderurgia, papel, medios de comunicación y turismo. En 1974 ALFA se constituye a partir de tres empresas: 1) Hojalata y Lámina (Acero); 2) Empaques de Cartón titán (empaques); y 3) Draco (minería) además de una participación minoritaria en Televisa (Televisión).



## CONCLUSIONES

La estrategia corporativa de la fracción Monterrey vista en conjunto ha variado considerablemente en el transcurso del tiempo: a) En el orden productivo, algunas grandes industrias pesadas de Monterrey engendraron desde muy pronto cadenas industriales, que vincularon industrias complementarias, la Fundidora de Fierro y Acero de Monterrey (1910) y el Grupo Cuauhtémoc (1890). b) Los vínculos con las instituciones bancarias y financieras comenzaron desde una etapa muy temprana a fin de respaldar el financiamiento de los nuevos proyectos y adquisiciones: el Banco Mercantil de Monterrey, creado en 1899, reunió recursos de los intereses más importantes de la familia industrial en la región. Las limitaciones y dificultades para importar materia prima y bienes manufacturados durante la segunda Guerra Mundial aceleraron en gran medida la sustitución de importaciones e intensificaron este proceso de internalización para reducir costos de transacción. En dicho contexto se creó Hojalata y Lámina, S.A. (Hylsa) con el objetivo de suministrar la materia prima para producir corcholatas de las botellas usadas para la Cervecería Cuauhtémoc.

Hasta los años cincuenta, la expansión estuvo impulsada por la necesidad de reducir costos de transacción y subsanar las limitaciones de un mercado interno dependiente y desintegrado. La industrialización de Monterrey, se encausó desde el principio hacia una integración vertical. Se mantiene como el mecanismo más importante de expansión la integración vertical y horizontal mediante la expansión de las plantas y el establecimiento de nuevas instalaciones. Las adquisiciones y las asociaciones con capital extranjero, a fin de diversificar los riesgos y elevar el potencial de ganancias, se volvieron los mecanismos de expansión más importantes, a partir de la década de los sesenta. El crecimiento por medio de las asociaciones, las adquisiciones y fusiones, llevó a un control oligopólico del mercado interno.

La consolidación de la fracción Monterrey en el marco protegido del modelo de sustitución de importaciones se explica en el periodo comprendido entre 1940 e inicios de los años setenta, debido al proceso de expansión de los mercados mexicanos, a la política proteccionista gubernamental, a la coincidencia con el impresionante crecimiento de la economía estadounidense de posguerra y a la estabilidad política impuesta por el Estado, una larga etapa que ofreció promisorias ventajas de inversión para los mayores capitales privados, tanto nacionales como extranjeros. La fracción Monterrey en diferentes etapas históricas, se ha beneficiado de las políticas económicas, los incentivos y subsidios de todo tipo, en virtud de su poder económico y el acceso que tal poder les da a las agencias del Estado. La independencia económica de los grupos de Monterrey se diluyó gradualmente en los años setenta. Durante la estrategia de sustitución de importaciones la fracción Monterrey dependió del proteccionismo y de transferencias de todo tipo: reducciones y exenciones de impuestos, crédito público, subsidios a la electricidad, el transporte y otros bienes públicos.

Entre 1960 y 1980 los vínculos con el capital extranjero adquirieron una mayor importancia para la expansión y la modernización tecnológica de los grandes grupos mexicanos. Los vínculos con el capital extranjero ocasionaron reajustes en la fracción Monterrey y cambios en las estrategias de las corporaciones. La centralización del capital se detecta de 1974 a 1982, una centralización diferenciada, una industrial (1974-1979) que se trató de una estrategia de integración vertical y horizontal; y una bancaria (1974-1982) que produjo un proceso de reposicionamiento de capitales. Finalmente cabe señalar que es en entre 1970 y la crisis de 1982 que se constituyó en Monterrey, en términos formales, un importante número de conglomerados o corporativos.

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# EL SISTEMA DE MADRID, PARA EL REGISTRO INTERNACIONAL DE MARCAS; UNA OPORTUNIDAD PARA LAS MIPYMES MEXICANAS

Fabrizio Guzmán Bedolla, Universidad Michoacana de San Nicolás de Hidalgo

## RESUMEN

*En el presente artículo se pretende concluir, listar y analizar las ventajas que pueden adquirir las micro, pequeñas y medianas empresas en México para la comercialización internacional de sus productos y servicios, con la entrada en vigor del protocolo concerniente al Arreglo de Madrid, que refiere al registro internacional de Marcas; y al cual México se adhirió el pasado 19 de noviembre de 2012 y que conforme a las disposiciones del protocolo, éste entró en vigor en México el 19 de febrero de 2013. Con ello, las empresas, independientemente de su tamaño, con domicilio o establecimiento industrial o comercial efectivo y real en México, podrán proteger sus marcas hasta en 89 países a la vez, mediante la presentación de una única solicitud en un sólo idioma oficial pudiendo ser el español, francés o inglés. De esta forma, el Protocolo será una importante herramienta de protección internacional de las marcas, al simplificar los trámites y reducir costos frente a un procedimiento independiente en cada país. Es de suma importancia adelantarnos a decir que en esta lista de 89 países adheridos al Arreglo de Madrid, se encuentran los principales socios comerciales de México por lo que resulta de suma importancia para las micros, pequeñas y medianas empresas aprovechar las virtudes del protocolo y visualizarlo como una importante oportunidad para el establecimiento de sus productos y servicios en los mercados internacionales.*

**PALABRAS CLAVE:** Comercialización Internacional; Micro, pequeñas y medianas empresas mexicanas; Arreglo de Madrid.

## MADRID SYSTEM FOR THE INTERNATIONAL REGISTRATION OF TRADEMARKS, AN OPPORTUNITY FOR MEXICAN SMES

### ABSTRACT

*This article is intended to conclude, list and analyze the advantages they can gain the micro, small and medium enterprises in Mexico for the international marketing of its products and services, with the entry into force of the Protocol Relating to the Madrid Agreement, which refers the International Registration of Trademarks, and to which Mexico joined on 19 November 2012 and that under the provisions of the protocol, it entered into force in Mexico on February 19, 2013. With this, companies, regardless of size, established or effective industrial or commercial establishment in Mexico and real, may protect their brands up to 89 countries at a time, by filing one application in one official language may be Spanish, French or English. Thus, the Protocol will be an important tool for international trademark protection, to simplify procedures and reduce costs compared to a separate process in each country. It is very important to anticipate that this list of 89 countries adhering to the Madrid, are the main trading partners of Mexico so it is of utmost importance to micro, small and medium enterprises to leverage the virtues of the protocol and view as an important opportunity for the development of its products and services in international markets.*

**JEL:** M10, M31, N40

**KEYWORD:** International marketing; micro, small and medium Mexican enterprises; the Madrid Agreement



## INTRODUCCIÓN

Este trabajo está enfocado en las micro, pequeñas y medianas empresas mexicanas y el beneficio que pueden obtener con la entrada en vigor del protocolo concerniente al arreglo de Madrid que refiere al registro internacional de Marcas. Se enfoca en este tipo de empresas porque constituyen uno de los pilares más importantes en la economía del país y éstas afectan de manera directa o indirecta a su estructura social. Más del 95% de las empresas en Latinoamérica son micro y pequeñas, en todos los sectores de la economía, y su crecimiento y desarrollo sostenido puede asegurar un cambio radical en cualquier país, con un potencial para aumentar realmente su riqueza. (Anzola, 2006) En el caso de México según la Secretaría de Economía las pequeñas y medianas empresas en suma representan el 99 por ciento de los negocios que existen en el país, y además generan cerca del 80 por ciento de los empleos, lo cual es una cantidad bastante considerable aunque en PIB no tenga las mismas proporciones.

Pero la importancia en el estudio de las micro, pequeñas y medianas empresas no solo radica en la representatividad nacional o de América Latina; sino irónicamente, en la poca atención que se le ha puesto a este sector por suponer que la complejidad en la administración y su estudio es en las grandes empresas, los estudios de caso van enfocados a las grandes firmas transnacionales que dan cátedra de sus procesos administrativos, pero la realidad es otra, son también complejas y no menos importantes los casos de estudio de las pequeñas empresas; Curran & Blackburn (2001), incluso dicen que las empresas más pequeñas son más difíciles de estudiar que las grandes empresas.

Donde las actividades carecen de estructuras claras y registros de procedimientos, medir tiene más dificultad y las propuestas son más difíciles de probar. Mientras en las grandes empresas los investigadores pueden acudir a archivos e información en manuales y en computadoras que indiquen cómo se han tomado decisiones, lo cual puede apoyar o compararse con lo que aseguren los empleados y gerentes, y reconciliar diferencias, en las pequeñas empresas, los investigadores con mayor frecuencia deben trabajar con la información disponible, generar explicaciones con mayor sesgo, lo cual requiere de mayores exigencias para obtener mejores resultados.

El tamaño, ya sea medido en términos de empleados, de rendimiento económico, de tamaño de mercado o cualquier otro criterio, no es un criterio suficientemente robusto para permitir que las PE sean aisladas y analizadas como poseedoras de una especificidad económica y/o social (Burrows & Curran, 1989). Así pues dada la importancia de este sector empresarial, se deriva la necesidad de la búsqueda de oportunidades para el mismo y es en la propiedad industrial en donde se vislumbran muchas posibilidades, es en el registro de marcas donde se observa una oportunidad para el posicionamiento y reconocimiento de los productos y servicios de estas empresas para iniciar con la competencia por los mercados internacionales y más específicamente, es con la entrada en vigor del protocolo concerniente al arreglo de Madrid que refiere al registro internacional de Marcas que se gesta la pauta para empezar a introducir a este abandonado sector al comercio global.

## REVISIÓN DE LA LITERATURA

### La Pequeña Empresa Mexicana

Es difícil conceptualizar de manera exacta el término de pequeña empresa; ya que sus características y clasificación varían entre países, e inclusive en un mismo país, varía entre autores. Por ejemplo para Pierre Yves Barriere son “Aquellas en las cuales la propiedad del capital se identifica con la dirección efectiva y responde a unos criterios dimensionales ligados a unas características de conducta y poder económico”.



“Aquella que posee el dueño en plena libertad, manejada autónomamente y que no es dominante en la rama en que opera” Asociación de Empresas Pequeñas (SBA) Sin embargo para este artículo asumiremos los lineamientos de la Secretaría de Economía en México y cuando nos estemos refiriendo a la pequeña empresa, se estará considerando a la micro empresa, la pequeña y también a la mediana empresa que poseen características similares con sus muy particulares diferencias.

*Las microempresas:* Las microempresas son todos aquellos negocios que tienen menos de 10 trabajadores, generan anualmente ventas hasta por 4 millones de pesos y representan el 95 por ciento del total de las empresas y el 40 por ciento del empleo en el país; además, producen el 15 por ciento del Producto Interno Bruto. De acuerdo al último Censo Económico publicado por el Instituto Nacional de Estadística y Geografía (INEGI), del universo de unidades económicas en México: a) el 95.2% son microempresas, b) generan el 45.6% del empleo, y c) contribuyen con 15% del valor agregado de la economía. (SECRETARÍA DE ECONOMÍA, 2012)

*Las pequeñas Empresas:* Las pequeñas empresas son aquellos negocios dedicados al comercio, que tiene entre 11 y 30 trabajadores o generan ventas anuales superiores a los 4 millones y hasta 100 millones de pesos. Son entidades independientes, creadas para ser rentables, cuyo objetivo es dedicarse a la producción, transformación y/o prestación de servicios para satisfacer determinadas necesidades y deseos existentes en la sociedad. Representan más del 3 por ciento del total de las empresas y casi el 15 por ciento del empleo en el país, asimismo producen más del 14 por ciento del Producto Interno Bruto. (SECRETARÍA DE ECONOMÍA, 2012)

*Las medianas Empresas;* Las medianas empresas son los negocios dedicados al comercio que tiene desde 31 hasta 100 trabajadores, y generan anualmente ventas que van desde los 100 millones y pueden superar hasta 250 millones de pesos. Son unidades económicas con la oportunidad de desarrollar su competitividad en base a la mejora de su organización y procesos, así como de mejorar sus habilidades empresariales. Entre sus características también posee un nivel de complejidad en materia de coordinación y control e incorpora personas que puedan asumir funciones de coordinación, control y decisión; lo que implica redefinir el punto de equilibrio y aumentar simultáneamente el grado de compromiso de la empresa. Representan casi el 1 por ciento de las empresas del país y casi el 17 por ciento del empleo; además generan más del 22 por ciento del Producto Interno Bruto. (SECRETARÍA DE ECONOMÍA, 2012)

*La estratificación de las mipymes:* La Secretaria de Gobernación a través de la secretaria de Economía y por medio del Diario Oficial de la Federación publica un acuerdo en el que se estratifica a las MIPYMES mexicanas bajo las siguientes consideraciones:

Tabla 1: Estratificación de las MIPYMES elaboración propia con base en: (DOF, 2009) En esta tabla se muestra como se estratifican las MiPymes mexicanas para su uso práctico; dividiéndoles en tamaño y sector y delimitando el número de trabajadores y monto de las ventas anuales.

### La propiedad intelectual

**DEFINICIÓN:** Por derecho intelectual, se entiende el conjunto de normas que regulan las prerrogativas y beneficios que las leyes reconocen y establecen a favor de los autores y de sus causahabientes por la creación de obras artísticas, científicas, industriales y comerciales. (Rangel Medina, 1998) Abarca un rango muy extenso de creaciones, desde poesía, música, trabajos literarios y otras obras artísticas, fórmulas, ya sean químicas, cosméticas o de la industria alimenticia, procesos de manufactura y diseños (por señalar algunos) hasta marcas, nombres comerciales, secretos industriales y otras de naturaleza análoga. Los derechos sobre estas creaciones pueden ser materia de “apropiación”, es decir, una persona puede excluir a otras de la utilización de una obra o invención (producto o proceso productivo) y lograr



una situación que le reporta (o puede reportarle) una retribución pecuniaria. (Pérez Miranda, 1994) La exclusión de terceros sobre la utilización de una obra o invención se logra a través del registro o inscripción ante los organismos gubernamentales competentes y culmina con el reconocimiento jurídico de que los derechos sólo podrán ser explotados por sus creadores o por aquéllos expresamente autorizados por ellos, por un período determinado de tiempo. La propiedad intelectual se divide en dos grandes temas:

Tabla 1: Estratificación de las MiPymes

Tamaño	Sector	Estratificación		Rango de monto de ventas anuales (mdp)			
		Rango de número de trabajadores					
Micro Pequeña	Todas	Hasta 10		Hasta \$4			
	Comercio	Desde 30	11	hasta	Desde \$100	\$4.01	hasta
Mediana	Industria y Servicios	Desde 50	11	hasta	Desde \$100	\$4.01	hasta
	Comercio	Desde 100	31	hasta			
	Servicios	Desde 100	51	hasta	Desde \$100.01 hasta \$250		
	Industria	Desde 250	51	hasta	Desde \$100.01 hasta \$250		

- a) Derechos de autor; y
- b) Propiedad industrial.

Este último, a su vez, se divide en dos áreas:

1. La protección sobre signos distintivos, particularmente marcas que distinguen a los fabricantes, vendedores o prestadores de servicios, y las indicaciones geográficas que distinguen el origen de ciertos bienes con características atribuibles a dicho origen;
2. La tutela a la innovación, diseño y creación de tecnología. El fin último de la protección de la propiedad industrial es el desarrollo de nueva tecnología, a través de la investigación. (Narváez Tijerina, 2008)

### La Protección Sobre Signos Distintivos

**MARCAS:** El propósito fundamental de las marcas es el de informar a los consumidores potenciales el origen y la calidad de los productos o servicios que se ofrecen, ya que frecuentemente los consumidores hacen sus compras basándose en marcas que ya conocen directamente, o por medio de la publicidad, lo que puede representar una ventaja competitiva para los fabricantes o prestadores de servicios. De ahí la importancia que tiene la protección de una marca a través de su registro. Una marca puede ser más que un nombre o un logotipo. Es posible que incluya otros aspectos que aunque no sean funcionales distinguen un producto o servicio o tiendan a promoverlo en el mercado. Un ejemplo de lo anterior lo constituyen las formas, letras, números o colores.

La Ley de Propiedad Industrial define el concepto de marca como “todo signo visible que distinga productos o servicios de otros de su misma especie o clase en el mercado” (Ley de Propiedad Industrial, 2012) Consideramos que la anterior definición es muy general, por lo que a efecto de tener un concepto más amplio, incluiremos la definición del primer párrafo del artículo 15 del Acuerdo TRIPS: Podrá constituir una marca de fábrica o de comercio cualquier signo o combinación de signos que sean capaces de distinguir los bienes o servicios de una empresa de los de otras empresas. Tales signos podrán registrarse como marcas de fábrica o de comercio, en particular las palabras, incluidos los nombres de persona, las letras, los números, los elementos figurativos y las combinaciones de colores, así como



cualquier combinación de estos signos. Cuando los signos no sean intrínsecamente capaces de distinguir los bienes o servicios pertinentes, los Miembros podrán supeditar la posibilidad de registro de los mismos al carácter distintivo que hayan adquirido mediante su uso. Los Miembros podrán exigir como condición para el registro que los signos sean perceptibles visualmente.

Uno de los requisitos más importantes para el registro de una marca es su carácter distintivo. Una vez obtenido el registro se obtiene el derecho de ostentar las siglas “MR”, el símbolo ® o bien la leyenda “Marca Registrada” para hacer público el derecho de exclusividad. Esta exclusividad tiene una vigencia de diez años, pudiéndose renovar por períodos iguales; es efectiva en todo el territorio nacional, aún cuando en algunos lugares la marca sea desconocida para los consumidores; se limita a los productos o servicios amparados y subsiste en tanto el titular de la marca la use, ya que la marca responde a la práctica comercial, es decir, al uso que de ella se haga, lo que implica que el abandono constituye una causa de caducidad.

Los tipos de marca que reconoce la ley se enuncian en el artículo 89 de la misma. En cada país existe legislación referente a la protección de la propiedad industrial; y forma de llevar a cabo el trámite para el registro de la marca puede ser diferente en los distintos países; por lo que surge la necesidad de una homologación en los trámites así como el reconocimiento global de la protección industrial; en ese sentido anteriormente y actualmente, se puede registrar una marca en los distintos países e iniciar el trámite necesario en los países donde se desea proteger una marca. La marca internacional según la Oficina Española de Patentes y Marcas es la que se encuadra en un sistema de registro de marcas para países que están integrados en el Sistema de Madrid, y comprende dos tratados internacionales, el Arreglo de Madrid y el Protocolo de Madrid. No es una marca que sea registrable en todo el mundo, sino únicamente en los países integrados en el Sistema de Madrid que en la actualidad son 89, ya sea formando parte del Arreglo, del Protocolo o de los dos.

#### El Protocolo Concerniente al Arreglo de Madrid, Que Refiere al Registro Internacional de Marcas y la Adhesión de México

El Sistema de Madrid para el Registro Internacional de Marcas (el Sistema de Madrid), establecido en 1891, se rige en virtud del Arreglo de Madrid (1891) y del Protocolo de Madrid (1989), y está administrado por la Oficina Internacional de la OMPI, con sede en Ginebra, Suiza. El Sistema de Madrid ofrece al propietario de una marca la posibilidad de protegerla en varios países (Miembros de la Unión de Madrid) mediante la presentación de una solicitud única directamente en su propia oficina de marcas nacional o regional. El registro internacional de una marca tiene los mismos efectos que una solicitud de registro o el registro de una marca efectuado en cada uno de los países designados por el solicitante. Si la oficina de marcas de un país designado no deniega la protección en un plazo determinado, la marca goza de la misma protección que si hubiera sido registrada por esa oficina. El Sistema de Madrid también simplifica en gran medida la gestión posterior de la marca, ya que con un solo trámite administrativo se pueden inscribir cambios ulteriores o renovar el registro. También facilita la designación posterior de otros países.

México se unió el pasado lunes 19 de noviembre de 2012 al denominado Protocolo al Arreglo de Madrid para el Registro Internacional de Marcas (Sistema de Madrid), que ofrece a los propietarios de marcas un mecanismo asequible, simplificado y de fácil utilización para la protección y gestión de su cartera de marcas en el plano internacional. Se depositó el instrumento de adhesión de México a dicho protocolo, en Ginebra, Suiza. El Director General de la Organización Mundial de la Propiedad Intelectual (OMPI) El Dr. Gurry felicitó a México por esta decisión y señaló que México es el tercer país en la región de América Latina que se une al Sistema de Madrid para el registro de marcas. “Su adhesión al Protocolo de Madrid ayudará a las empresas en México que buscan expandir sus mercados en el extranjero. También ayudará a la OMPI en la consecución de su objetivo de transformar el Sistema de Madrid en un sistema con un alcance verdaderamente global”.



Por su parte, el Secretario de Economía, Bruno Ferrari, dijo que los titulares de las marcas en México se beneficiarán enormemente del Protocolo de Madrid. Señaló que “México tiene el mayor valor de las exportaciones de América Latina, el 80% de las cuales son productos manufacturados y es el tercer exportador mundial de alta tecnología con respecto a su PIB, y 11° exportador mundial. México es una economía del G-20 con un volumen comercial de más de 700 mil millones de dólares en 2011. Esto aumentó 20% entre 2008 y 2011, a pesar de la crisis económica global”. En este marco, el Protocolo de Madrid es un componente lógico que reforzará las políticas comerciales en expansión implementadas por el gobierno mexicano. México se convierte en el cuarto país que habla hispana en el Sistema de Madrid; con ello, el número total de miembros del sistema internacional de marcas asciende a 89. A su vez, el idioma Español se introdujo como un idioma de trabajo del Sistema de Madrid en 2004, facilitando el camino para la expansión y consolidación del Sistema de Madrid en la región de América Latina.

El sistema de Madrid es atractivo tanto para las grandes empresas, como para las pequeñas y medianas, las cuales son los principales usuarios del sistema. En el 2011 se alcanzó la mayor cifra hasta la fecha de solicitudes internacionales de registro de marcas en virtud del sistema de Madrid, con 42,270 solicitudes, un 6.5% más que en 2010. Más aún, de enero a octubre de 2012 el número de solicitudes internacionales incrementó en 4.4%, comparado con el mismo periodo del año pasado. Con el Sistema de Madrid, administrado por la OMPI, el propietario de una marca puede protegerla en hasta 88 países, además de la Unión Europea, con las marcas comunitarias, mediante la presentación de una única solicitud en idioma español, francés o inglés, abonando un conjunto de tasas en una única divisa (francos suizos).

Las marcas son un componente clave de la estrategia comercial de las empresas, en la medida en que permiten identificar, promover y comercializar bajo licencia productos o servicios en el mercado y diferenciarlos de los de la competencia, así como afianzar la clientela. Las marcas simbolizan la promesa de calidad de un producto y en el actual mercado mundial, caracterizado cada vez más por las transacciones electrónicas, suelen ser el único medio por el que los clientes reconocen los productos y servicios de una empresa. La protección de la marca es un medio de impedir que competidores desleales se aprovechen de la buena reputación de una empresa mediante la utilización de signos distintivos parecidos para comercializar productos o servicios similares o de calidad inferior. El sistema internacional de marcas se rige por dos tratados, a saber, el Arreglo de Madrid relativo al Registro Internacional de Marcas (1891) y el Protocolo concerniente al Arreglo de Madrid relativo al Registro Internacional de Marcas (1989). (IMPI, 2012) Países miembros del arreglo de Madrid (Situación al 19 de noviembre de 2012)

Tabla 2: Países Miembros del Arreglo de Madrid

<b>Albania</b>	<b>Dinamarca</b>	<b>Italia</b>	<b>Nueva Zelandia</b>	<b>Suazilandia</b>
Alemania	Egipto	Japón	Omán	Tayikistán
Antigua y Barbuda	Eslovaquia	Kazajistán	Países Bajos	Turkmenistán
Argelia	Eslovenia	Kenia	Polonia	Turquía
Armenia	España	Kirguistán	Portugal	Ucrania
Australia	Estados Unidos de América	Lesoto	Reino Unido	Unión Europea
Austria	Estonia	Letonia	República Árabe Siria	Uzbekistán
Azerbaiyán	Ex República Yugoslava de Macedonia	Liberia	República Checa	Vietnam
Bahréin	Federación de Rusia	Liechtenstein	República de Corea	Zambia
Belarús	Filipinas	Lituania	República de Moldavia	
Bélgica	Finlandia	Luxemburgo	República Popular Democrática de Corea	
Bután	Francia	Madagascar	Rumania	
Bosnia y Herzegovina	Georgia	Marruecos	San Marino	
Botsuana	Ghana	México	Santo Tomé y Príncipe	
Bulgaria	Grecia	Mónaco	Serbia	
China	Hungría	Mongolia	Sierra Leona	
Chipre	Irán	Montenegro	Singapur	
Colombia	Irlanda	Mozambique	Sudán	
Croacia	Islandia	Namibia	Suecia	
Cuba	Israel	Noruega	Suiza	



Tabla 2 Países miembros del arreglo de Madrid, Fuente: elaboración propia con base en la información del (OMPI, 2013) Esta tabla enlista los 89 países miembros del sistema de Madrid que refiere al registro internacional de marcas Principales socios comerciales de México

Tabla 3: Principales Socios Comerciales de México en 2011(Miles de Dólares)

Exportaciones				Importaciones			
Posición	País	Valor	%	Posición	País	Valor	%
1	Estados Unidos	22,891,517	78.56	1	Estados Unidos	14,529,669	49.70
2	Canadá	889,716	3.05	2	China	4,354,001	14.89
3	China	497,096	1.71	3	Japón	1,374,458	4.70
4	Colombia	469,390	1.61	4	Alemania	1,071,889	3.67
5	España	408,538	1.40	5	Canadá	803,788	2.75
6	Brasil	407,611	1.40	6	Taiwán	480,822	1.64
7	Alemania	361,969	1.24	7	Brasil	380,124	1.30
8	Holanda	173,671	0.60	8	Italia	415,229	1.42
9	India	149,945	0.51	9	España	320,266	1.10
10	Argentina	163,178	0.56	10	Francia	279,968	0.96
11	Japón	188,077	0.65	11	Tailandia	257,403	0.88
12	Chile	172,670	0.59	12	India	198,743	0.68
13	Reino Unido	179,957	0.62	13	Chile	175,116	0.60
14	Venezuela	138,428	0.48	14	Reino Unido	178,491	0.61
15	Suiza	100,477	0.34	15	Holanda	255,095	0.87
16	Perú	107,198	0.37	16	Suiza	127,505	0.44
17	Bélgica	101,028	0.35	17	Singapur	98,745	0.34
18	Francia	60,064	0.21	18	Argentina	88,449	0.30
19	Otros	1,679,124	5.76	19	Otros	3,847,111	13.16
	Total	29,139,652	100		Total	29,236,871	100

Tabla 3 Principales socios comerciales de México en 2011 Fuente: Elaboración propia con base en (UNAM, 2012) Esta tabla hace referencia a los principales socios comerciales de México para el año 2011 según información del Banco Central.

Ventajas de registrar una marca

*El registro de una marca:* de productos y/o de servicios conlleva una infinidad de ventajas, sin embargo a continuación mencionaré únicamente las que en lo personal considero las principales:

*Derecho al uso exclusivo:* Si bien no existe en la Ley una obligación para registrar las marcas, si se establece que el derecho a su uso en forma exclusivo únicamente lo brinda su registro.

*Ejercicio de acciones legales:* En caso de no tener mi marca registrada, me veré imposibilitado a ejercer cualquier acción legal en contra de personas que la estén imitando o usando.

*Seguridad de no invadir derechos de terceros:* Cuando utilizo una marca que no está registrada, no puedo tener conocimiento si estoy invadiendo derechos de terceras personas, pues desconozco si existen marcas idénticas o similares en grado de confusión a la marca que yo uso.

*Elevar valor en la empresa:* Las marcas son bienes muebles, intangibles, pero que como tales pueden ser sujetas a un avalúo por parte de un perito.

*Posibilidad de licenciar o franquiciar la marca:* En caso de que el titular no tenga o no desee gastar recursos en la expansión de su marca, puede perfectamente ya sea conceder licencias o franquicias para que, a cambio de regalías, sea un tercero quien use la marca, ya sea en todo el país o en territorios previamente designados.

*El demostrar ser una empresa formal:* Cuando vemos en el mercado un producto cuya marca no está registrada nos da un poco de desconfianza, pues demuestra la falta de preocupación de sus titulares por tener la exclusividad en el uso de su marca, lo cual pudiera llegar a causar confusión en el público consumidor. Si un productor se preocupa por registrar su marca quiere decir que se preocupa también por el hecho de que sus consumidores no confundan sus productos con otros similares (Ramírez Esteves, 2010) Además que certifica la autenticidad y calidad del producto. Fomenta al reconocimiento comercial



en otros países Fomenta y promueve la calidad como medio para desarrollar una actividad económica, así como para la comercialización de los productos en el extranjero.

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# FACTORES QUE AFECTAN EL CRECIMIENTO DE LAS MIPYMES EN MÉXICO

María Guadalupe Durazo Bringas, Universidad Estatal de Sonora

Bertha Guadalupe Ojeda García, Universidad Estatal de Sonora

## RESUMEN

*En el presente documento se mostrará que existen algunos elementos que afectan el crecimiento de las micro, pequeñas y medianas empresas (mipymes) en México; describiendo el proceso de creación de las mipymes, desde la tramitología que deben cumplir para su conformación, hasta los apoyos y financiamientos que pueden recibir una vez que estén funcionando. Posteriormente, se explicarán las principales dificultades que enfrentan y cuáles son los factores que las provocan; buscando definir qué acciones se deberían tomar para impulsar su crecimiento y lograr que puedan pasar al siguiente nivel: de micro empresas a pequeñas, de pequeñas a medianas y de medianas a grandes.*

**PALABRAS CLAVE:** Mipymes, trámites, financiamiento

## FACTORS WHICH AFFECTING THE GROWTH OF MICRO AND SMEs IN MEXICO

### ABSTRACT

*The present document will enlist several elements that are considered to be the main aspects that affect the development of the micro, small and medium-sized enterprises (Micro and SMEs) in Mexico. This will be done, by describing the creation process of the Micro and SMEs, from the paper work and formats for its conformation, until the financial support provided by the government once they start working. Further on, it will be stated the main difficulties that they encounter and which factors cause it. Doing this in order to be able to define which actions should be taken to impulse the development and growth of these ones, and achieve that they move into the next level: micro to small, small to medium-sized, and medium-sized to large.*

**JEL:** D00, M00

**KEYWORDS:** Mipymes, procedures, funding

## INTRODUCCIÓN

Las micro, pequeñas y medianas empresas en la República mexicana, presentan problemas para su desarrollo y su posicionamiento, debido principalmente a que carecen de sistemas de planeación, organización, administración y controles eficientes, a pesar de que pueden aspirar a apoyos gubernamentales y privados. Este trabajo tiene como finalidad examinar los factores que afectan el crecimiento de las mipymes en México, a través de un análisis cuantitativo de las estadísticas obtenidas de la encuesta Nacional de Micronegocios ENAMIN 2010, que servirá como base para profundizar en el tema, por medio de una investigación de campo, que se realizará posteriormente.

## REVISIÓN LITERARIA



Según la Secretaría de Hacienda y Crédito Público (1984), una empresa es: *“la reunión de los diversos factores de la producción como son: naturaleza, capital, trabajo y organización, con el objeto de alcanzar determinados fines para obtener ganancias”*. Por otro lado, para Gitman y McDaniel (2009), una pequeña empresa es aquella que *“es administrada de manera independiente, es propiedad de una persona o de un grupo pequeño de inversionistas, tiene sede local y no es una compañía que domine en su industria”*.

En México, las mipymes han ayudado a descentralizar la actividad económica, de tal modo que algunos pueblos logren una urbanización, que de otra manera no sería posible. Las mipymes son eminentemente familiares, de ellas se sostienen muchas de las familias mexicanas; en la actualidad, el 99.8% de las empresas son mipymes, de ellas el 90% son microempresas que dan empleo al 72% de la población económicamente activa y generan el 52% del PIB del país (Cervantes, 2010; Secretaría de Economía, 2013). En el país, la Secretaría de Economía clasifica a las micro, pequeñas y medianas empresas por el número de empleados que tienen y las estratifica según su actividad productiva: *Micro Empresa* es aquella ubicada en el Sector Industrial, de Comercio y de Servicios, que tiene de 1 a 10 empleados; un rango de ventas anuales de hasta 4 millones de pesos (mdp) y un tope máximo combinado de 4.6 mdp. *Pequeña Empresa* es aquella que tiene de 11 a 30 empleados, si es del sector comercio y de 11 hasta 50 empleados, cuando se trata del sector industrial y de servicios; con un rango de ventas anuales de 4.01 a 100 mdp. *Mediana Empresa* es aquella que cuenta con 31 a 100 empleados, si se encuentra en el sector Comercio, de 51 a 100 empleados que se dedican a otorgar servicios y de 51 a 250 que se dedican a la Industria, que tienen un rango de ventas anuales desde 100.01 hasta 250 mdp (Diario Oficial de la Federación, 2009). Cabe destacar que, en el país existen una gran cantidad de trámites para abrir una mipyme, pero estos varían según la entidad federativa, así como el costo y el tiempo que tardan en realizar toda la tramitología.

### Dificultades Que Enfrentan las Mipymes en México

Las micro, pequeñas y medianas empresas son una respuesta a las necesidades de empleo en el país, pero debido a su apertura, en muchos de los casos, sin planeación, sin formación profesional y/o empresarial, sin conocimientos técnicos, sin el capital necesario y suficiente, y por su creación “por intuición” (la mayoría de las veces), ha ocasionado que el 65% de las nuevas empresas cierren los primeros dos años de su creación, el 50% quiebren el primer año y el 30% en el segundo; al décimo año de su fundación solo sobrevive el 10%, es decir, en México, de cada 100 empresas nuevas, sólo el 10% tienen posibilidades de consolidarse en el mercado formal al décimo año de operación. De las 130 mil empresas que fallan en los dos primeros años, el 66% fue ocasionado por falta de capacitación adecuada y oportuna. (Rivas, 2010; Morales, s.f.).

### Apoyo Y Financiamiento Para las Mipymes

Para que las mipymes subsistan, crezcan y sean sólidas, requieren de mucho apoyo en todos los aspectos, ya sea de capacitación, orientación, fuentes de financiamiento, entre otros. En México, la Secretaría de Economía, a través de la Subsecretaría para la Pequeña y Mediana Empresa es la encargada de otorgarles apoyos por segmentos: a nuevos emprendedores, microempresas, desarrollo de pequeñas y medianas empresas, impulso a empresas gacelas (aquellas que presentan una tasa de crecimiento superior a las del promedio del sector al que pertenecen) y desarrollo de las cadenas productivas de las empresas tractoras (grandes empresas impulsoras del crecimiento y desarrollo económico a nivel macro). Por otra parte, durante los últimos 12 años, se crearon 253 Centros México Emprende, éstos otorgan servicios y apoyos públicos y/o privados para emprendedores y empresas, de manera integral, de acuerdo a su tamaño y potencial en su solo lugar. (Naranjo, 2012).



Es importante señalar que el 12 de enero del 2013, se creó en México, el Instituto Nacional del Emprendedor (INADEM), mediante un decreto del Ejecutivo, que tiene la encomienda de apoyar a los emprendedores mexicanos, para crear nuevas empresas y dar herramientas a las pymes con la finalidad de que sean más productivas. En México, casi todas las instituciones que ofrecen financiamiento requieren de una garantía hipotecaria, los pequeños y medianos empresarios deben ser cuidadosos con esto, para no hipotecar su patrimonio con tal de conseguir un crédito y quedarse más endeudados, sin posibilidad de crecimiento; ya que los empresarios que necesitan un crédito para una empresa existente, deben asegurarse de que el crédito que van a obtener va a ser para invertirlo en aspectos que impacten directamente en el aumento de las ventas de su negocio. El monto del crédito no debe sobrepasar el 10% del capital de la empresa, ya que un crédito mayor puede poner en riesgo la liquidez de la misma. Deben tomar en cuenta al momento de requerir un crédito, cuál es el que necesitan de acuerdo a la etapa en la que se encuentra el negocio, tienen que conocer cada tipo de crédito a los que pueden aspirar, para ello, se enumeran siete formas en las que pueden obtener financiamiento y cuál es el adecuado según el nivel en que se encuentre el proyecto.

## METODOLOGÍA

El proceso de apertura y consolidación de una mipyme conlleva varios pasos: una vez que se tiene la idea del negocio, se debe decidir si éste, se registrará como persona física o persona moral, después se debe cumplir con una serie de trámites con los que la mipyme quedará legalmente constituida. Para que la empresa se fortalezca, el dueño puede buscar apoyos a través de bancos, asociaciones y/o dependencias de gobierno encaminadas para ello. En esta investigación se identificó y organizó información, para su posterior análisis y presentación, es decir, fue un manejo de información, que después se examinó a profundidad para describir algunas variables y presentar los resultados de manera pertinente.

## RESULTADOS

En esta sección se presentan algunas características de las microempresas en México, las cuales fueron tomadas y analizadas a partir de datos de la Encuesta Nacional de Micronegocios ENAMIN 2010; cabe mencionar que, como indica Cervantes (2010), el 99.8% de las empresas son mipymes, de ellas el 90% son microempresas que generan empleo para el 70% de la población económicamente activa. Se clasifican en cinco sectores: Manufactura, a la cual pertenecen un 15.11% de las empresas; el Comercio, cuyo porcentaje es el más alto, con un 41.73% de ellas; la Construcción, a la que le corresponde un 5.90% de las mismas; también hay un alto porcentaje de microempresas que pertenecen al sector Servicio (33.41%), y el sector más pequeño es el del Transporte, con un 3.85% de los micronegocios. es decir, la mayor parte de las microempresas son Comercios o del sector Servicios y en menor porcentaje se encuentra la Construcción y el Transporte (INEGI, 2010).

Referente al financiamiento inicial y su principal fuente se encontró que de las microempresas que sí requirieron de financiamiento, el 53.23%, invirtieron ahorros propios; el 14.38% de ellas obtuvieron préstamo de amigos o parientes; un 11.11% no especificó la fuente de su financiamiento; el 4.15% de los micronegocios utilizó el dinero de la liquidación del empleo anterior; además adquirieron crédito de sus proveedores sólo el 1.49% y únicamente un 0.49% consiguió su capital de algún programa de gobierno (INEGI, 2010). Los principales problemas a los que se enfrentan los micronegocios, que son: la disminución de las ventas, (reportada por el 27.63% de ellos), la competencia excesiva, que lo mencionó el 16.78%, el aumento de precios en insumos y/o mercancías, según el 10.20%; y en menor proporción, la falta de crédito o financiamiento, señalado por el 3.21%; que el negocio es menos rentable de los esperado, , indicado por el 1.72%; y problemas con los clientes, especificado por el 3.33%; por último, el 13.29%, hizo referencia a que tenía problemas, pero sin especificar de qué tipo. Además, el 23.86 %, indicó que no tenía problemas (INEGI, 2010).



Con respecto al nivel académico de los microempresarios; el 20.22% no completó la primaria; una parte de ellos (el 24.03%), cuenta con primaria completa; alrededor de la tercera parte tiene secundaria completa, resultando que 3/4 partes de ellos, cuentan con educación básica o menos, es decir, son personas que han estudiado primaria y/o secundaria, sin embargo, muchos de ellos no la han completado; el 10.94% cuenta con estudios de educación media superior y sólo el 14.10% cursaron estudios de educación superior.

## CONCLUSIONES

A partir de los resultados se puede concluir que la mayoría de los microempresarios (el 84.78%), además de ser los propietarios, son los únicos trabajadores del negocio, es decir, sólo tienen la capacidad de autoemplearse, sin generar más empleos; se puede observar que la mayor parte de las microempresas se dedican al sector Comercio o de Servicios y en menor proporción se encuentra la Construcción y el Transporte. Por otro lado, más de la mitad inició el negocio utilizando sus ahorros personales; casi el 40% no tuvo necesidad de buscar financiamiento después de iniciado el negocio; además de que lo menos representativo es utilizar crédito de proveedores o de algún programa de gobierno como fuente de financiamiento. De los principales problemas que se presentan en las microempresas, se encuentran: la disminución de las ventas, la competencia excesiva y el aumento en los precios de los insumos.

El motivo principal para empezar con el negocio fue para completar el gasto familiar. Además casi las ¾ partes de los microempresarios cuentan, únicamente con educación básica y sólo el 14.10% cuentan con educación superior. En México, el 65% de la mipymes, son de carácter familiar, administradas en más del 85% por personas que no alcanzaron un título de licenciatura, 74.93% de sus empleados tiene un nivel de escolaridad entre primaria y secundaria; mientras que únicamente el 10.94% ha logrado un bachillerato o equivalente técnico. Alrededor del 85% de ellas no instrumenta controles de calidad; además, el 50% no aplica técnicas de mejora en calidad o productividad; sólo el 24% dispone de una patente o licencia (en el sector de manufactura es de 39%). Únicamente el 35% de ellas aplica algún tipo de mecanismo para conocer las preferencias o satisfacción del cliente. Todos estos problemas se deben a la falta de preparación académica y/o capacitación adecuada de los microempresarios, factores que han influido considerablemente en el crecimiento de las mipymes del país.

Para que las mipymes puedan solventar los problemas antes mencionados, se fortalezcan, crezcan, generen empleos y mantengan los ya existentes, se recomienda que, las empresas del mismo ramo y/o complementarias, se agrupen en empresas integradoras (figura ya existente en el país, pero poco conocida por los micro, pequeños y medianos empresarios), de tal manera que puedan gestionar financiamientos; comprar materias primas e insumos de forma conjunta; vender de manera consolidada la producción de sus agremiadas; prestar servicios calificados a las mismas; realizar gestiones y promociones, para modernizar y ampliar la participación de sus integradas; todo esto con el fin de elevar la competitividad de sus asociados, para intensificar el crecimiento económico de México.

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Bertha Guadalupe Ojeda García, es Ingeniero Químico con Especialidad en Alimentos, Maestra en Desarrollo de Competencias Docentes, Profesora Asociada 3, adscrita a la Licenciatura en Comercio Internacional de la Universidad Estatal de Sonora. Se puede contactas en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México, C.P. 83100. Correo electrónico [bettyojedagar@hotmail.com](mailto:bettyojedagar@hotmail.com) y tel. (662) 2153778 ext. 118 y 6621 40 86 62

María Guadalupe Durazo Bringas, es Licenciada en Administración Pública, Maestra en Administración de la Calidad, Profesora Asociada 3 adscrita a la Licenciatura en Comercio Internacional de la Universidad Estatal de Sonora. Se puede contactar en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México, C.P. 83100. Correo electrónico [lupitadzo@hotmail.com](mailto:lupitadzo@hotmail.com), y tel.: (662) 2153778 ext. 118 y 6621 40 86 62.



# MEDICIÓN DE CAPITAL INTELECTUAL EN INSTITUCIONES DE EDUCACIÓN SUPERIOR

Patricia Mercado Salgado, Universidad Autónoma del Estado de México  
María del Rosario Demuner Flores, Universidad Autónoma del Estado de México  
Rosa María Nava Rogel, Universidad Autónoma del Estado de México

## RESUMEN

*La ausencia de mecanismos de diagnóstico de capital intelectual en Instituciones de Educación Superior (IES) limita su gestión y el diseño de estrategias que permitan su potencialización; motivo que da origen a la presente investigación cuyo objetivo es aportar un cuestionario que permita realizar un diagnóstico del capital humano, capital estructural y capital relacional en el contexto de IES mexicanas, para posteriormente emitir una caracterización del mismo y aportar estrategias de gestión. El análisis factorial exploratorio de los resultados obtenidos en una muestra no probabilística a quien se aplicó el cuestionario, revela una robusta calidad métrica.*

**PALABRAS CLAVE:** Capital intelectual, Capital estructural, Capital relacional, Instituciones de Educación Superior.

## ABSTRACT

*The absence of mechanisms for diagnosing intellectual capital in Higher Education Institutions limits its management and design strategies to its potentiation; reason giving rise to the present study aimed to provide a questionnaire to diagnose the human capital, structural capital and relational capital in the context of Mexican Universities, later issuing a characterization and provide management strategies. Exploratory factor analysis of the results of a nonrandom sample who applied the questionnaire, reveals a robust quality metric.*

**JEL:** M1 - Business Administration; M12 - Personnel Management; M14 - Corporate Culture; Social Responsibility.

**KEYWORDS:** Intellectual Capital, Structural Capital, Relational Capital, Higher Education Institutions.

## INTRODUCCIÓN

El capital intelectual (CI) es considerado fuente duradera de ventaja competitiva. Cuando éste se potencializa en una Institución de Educación Superior impulsa la competitividad (Schleicher, 2006; Salomón, 2007) y el desarrollo regional (Reyes, 2006). Estas instituciones deben desarrollar mecanismos eficaces que permitan identificar, valorar y gestionar su capital intelectual ya que son responsables de la formación de profesionistas de alto nivel y de la generación de investigación que conlleven a incrementar los niveles de competitividad y bienestar para la población de un país (Barro, 2001; Bueno et al., 2002; Schleicher, 2006; Salomón, 2007). Sin embargo, la literatura científica no aporta evidencia suficiente. Los estudios de CI existentes se enfocan al sector empresarial -a la medición de sus intangibles- y respecto a estudios en IES, éstos se dan en otros contextos –principalmente, el europeo-.

## REVISIÓN LITERARIA

La inquietud por medir el capital intelectual se inició en las empresas, con la finalidad de aportar ideas precisas del valor de este intangible y su efecto en el impacto económico (Lev, 2004) que además le



permitiera a la empresa analizar su desempeño para diseñar estrategias de mejora. La metodología usada consistió en primer lugar en ubicar las dimensiones o composición del capital intelectual, en segundo lugar la medición se llevó a cabo a partir de información interna considerando una serie de indicadores generados con información de la empresa; así surgieron modelos propuestos por los clásicos del capital intelectual: Brooking, 1996; Edvinsson y Malone, 1997; Kaplan y Norton, 1997; Roos et al., 1997; Sveiby, 1997; Stewart, 1998; Bueno, 2003.

En cuanto a la recopilación de la información, se detecta: a partir de recabarla mediante cuestionarios con la intención de encontrar un grado de interrelación de sus componentes o dimensiones, con lo cual se confirma la pertenencia a un modelo como el de: Bontis, 1998; Youndt y Snell, 2004; Jardón y Martos, 2009; y a partir de información interna y externa para identificar su valor en libros, valor de mercado, valor de ingresos con técnicas como son: Q de Tobin, Índice M/B variante de la Q de Tobin, FiMIAM (Rodov y Leliaert, 2002), modelo econométrico (Nevado y López, 2004), Analogical stock market valuation (Cabeller y Moya 1997); Goodwill (Rodríguez et al., 2007), método del factor tecnológico (Khoury, 1998), Intangibles Scoreboard (Baruch, 2001).

En la medición del CI en las IES, se identifican los estudios de: Bueno, *et al.*, 2002; del Valle, 2002; Leitner, 2004; Fazlagic, 2005; Rivero, Balagué y Vega, 2005; Ramírez, Lorduy y Rojas, 2007; Laurenti, 2008; Sánchez y Castrillo, 2009; Bezhani, 2010; Giustina & Giusepina, 2010; realizan importantes aportaciones en cuanto al modelo, dimensiones e indicadores de medición, sólo que su enfoque se dirige a contextos diferentes al mexicano. En México se detectan algunos estudios en IES como los de: Funes, 2007; Bustos, 2008; Topete y Bustos, 2008 que refieren reportes y análisis muy interesantes, pero cuyo fin no es hacer propuestas metodológicas específicas que conlleven a la evaluación del capital intelectual. Nava (2010) realizó un estudio comparativo de los indicadores propuestos por los modelos clásicos de CI a partir de una serie de indicadores (fuentes secundarias), en parte, debido a la falta de información.

Existe literatura abundante sobre la clasificación del CI; así Brooking (1997) lo clasifica en activos de propiedad intelectual y centrados en el individuo, activos de mercado y activos de infraestructura; Sveiby (1997) en competencias de las personas, estructura externa y estructura interna; Edvinsson y Malone (1998) en capital humano y capital estructural; Kaplan y Norton (2004) en perspectiva de aprendizaje y crecimiento, perspectiva del cliente y perspectiva financiera y de procesos internos; Bueno et al., (2002) en capital humano, capital negocio y social, y capital organizativo y tecnológico. Por su parte el modelo de Euroforum llamado “Intelect” originalmente se diseñó para entornos empresariales; sin embargo, sus definiciones sirvieron de base para otros estudios de capital intelectual en IES como el de UNELLEZ (del Valle, 2002) y el Mapa del Conocimiento (Bueno, *et al.*, 2002). Partiendo de este modelo se considera como integrantes del CI el capital humano, capital relacional y el capital estructural.

El capital humano (CH) es el valor del conocimiento y competencias de los empleados de una organización. Para Edvinsson y Malone (1998) pioneros en la investigación del CI, el CH está representado por las destrezas e inventiva como parte de las capacidades de los miembros de la organización. Bueno *et al.* (2002) y Ramírez *et al.* (2007) consideran que el CH es el conjunto de conocimientos explícitos y tácitos adquiridos mediante procesos de educación, socialización, reciclaje y actualización propios de su actividad. Para el medioambiente de las IES, el CH es el conjunto de conocimientos adquiridos por la comunidad universitaria a partir de sus habilidades y competencias, apoyado en la capacitación y actualización académica, así como el trabajo en equipo; puede generarse y transmitirse parte del conocimiento adquirido a otros miembros de la comunidad si existe satisfacción, pertenencia, un adecuado liderazgo y estabilidad emocional (Euroforum, 1998).

El capital relacional (CR) se enfoca al valor que todas las relaciones externas tienen para una empresa; incorpora las relaciones con competidores, accionistas, *stakeholders* y otros agentes del entorno (Euroforum, 1998:39; Ordoñez de Pablos, 2003). El CR se constituye del conjunto de relaciones con



instituciones económicas y políticas desarrolladas y conservadas por la universidad (Ramírez *et al.*, 2007) otras instituciones (Sánchez y Elena, 2006; Ramírez, *et al.*, 2007), redes de trabajo con alumnos y empresas ya que a través de los vínculos formados con ambos, es posible exportar e importar conocimiento y la difusión del CI dentro y fuera de la propia institución (del Valle, 2002). Para las IES, el CR Incluye las relaciones inter e intra institucionales que permiten la difusión y retroalimentación del conocimiento con profesores-investigadores, alumnos, ex alumnos, capacitadores, evaluadores y organismos públicos y privados que realizan convenios y proyectos con la universidad (Euroforum, 1998).

Capital estructural (CE) se relaciona con el conocimiento que ha sido capturado e institucionalizado dentro de la estructura, el proceso y la cultura de una organización. Hace referencia a la tecnología de información, de producto, de proceso, de organización, de propiedad intelectual (Sukhdev, Singh y Kansal, 2011). Es el conocimiento explícito relacionado con procesos internos de disseminación, comunicación y administración del conocimiento técnico y científico (Ramírez *et al.* (2007) que la institución consigue explicitar, sistematizar e internalizar, incluyendo las estructuras de las que depende la eficacia y eficiencia interna (Euroforum, 1998) y que considera la estructura organizacional, patentes, marcas y todo lo demás que sostiene la productividad (Edvinsson y Malone, 1998). Para las IES, el CE agrupa los procesos internos, formas de comunicación y en general toda la estructura física y organizacional que permite una eficiente y efectiva administración y transmisión del conocimiento (Euroforum, 1998).

## METODOLOGÍA

Las IES son organizaciones basadas en el conocimiento, en donde los actores principales son alumnos, profesores y personal de administración. Tanto los profesores como el personal de administración (mandos medios) tienen funciones enfocadas a la formación de personal calificado; los profesores además de esta tarea, incluyen en sus programas de trabajo actividades de investigación, gestión, vinculación, entre otras funciones. Tanto profesores como mandos medios reciben capacitación que les permite desarrollar mejor sus actividades. Su desempeño es evaluado a través de mecanismos ex profeso. Los recursos materiales que requieren, a veces son obtenidos por medio de estímulos a su participación en proyectos de investigación que tienen financiamiento externo. Realizan actividades de vinculación derivadas de la firma de convenios que las IES firman con el sector empresarial y/o gubernamental.

En este contexto con el fin de medir el capital intelectual que poseen los profesores de tiempo completo, medio tiempo y personal directivo (mandos medios) de las IES, el objetivo de esta investigación es aportar el diseño de un cuestionario que integre el capital humano, capital estructural y el capital relacional. El cuestionario se desarrolló mediante la revisión de los modelos de Edvinson y Malone, 1997, Roos, et al, 1997, Bueno, et al., 2002 y de artículos científicos con evidencias empíricas (Bontis, 1998; Youndt y Snell, 2004; Huang y Wu, 2010; Jardón y Martos, 2009) con la intención de identificar los componentes del capital intelectual. Con las definiciones conceptuales se identificaron palabras o frases clave que permitieron la generación de ítems.

El cuestionario tiene como propósito el diagnóstico; su objetivo es la identificación de deficiencias o fortalezas de la presencia del capital intelectual (capital humano, capital relacional y capital estructural) en IES. Es autoadministrado, está integrado de tres dimensiones y 45 ítems, cada dimensión posee 15 ítems y se contestan en escala de diferencial semántico, del 1 (inadecuado) a 10 (adecuado). Bajas puntuaciones, refleja poco capital intelectual. El cuestionario se aplicó a una muestra de 155 personas (profesores de tiempo completo, medio tiempo y mandos medios) de diferentes organismos académicos de la UAEMex. Los resultados obtenidos reflejan que se trata de una encuesta con validez de constructo, pues como lo señala Morales (2011), a mayores diferencias entre los sujetos que componen la muestra, las correlaciones entre las variables serán mayores y el resultado del análisis factorial será más claro. Se calculó la correlación de Pearson entre el puntaje de cada ítem y el puntaje total del constructo al que



pertenece el ítem. De acuerdo al criterio establecido por Nunally y Bernstein (1994) y Sierra (2001), se consideran aceptables correlaciones superiores a .30.

## RESULTADOS

Se obtuvo la confiabilidad por cada constructo y por cada ítem, con la finalidad de detectar si al eliminar uno de éstos, la confiabilidad del constructo se incrementa. En sí, los tres constructos obtuvieron confiabilidades superiores a .9, con lo cual puede decirse que se trata de un cuestionario apto para estudios descriptivos. Por otro lado, no resulta representativo eliminar reactivo alguno para mejorar la escala, pues aunque en algunos casos el coeficiente Apha de Cronbach de los reactivos es menor al de la escala, la diferencia es minúscula. Una vez que se conoció la calidad métrica de los reactivos y de las escalas (capital humano, capital estructural y capital relacional), se realizó un análisis factorial exploratorio, con la finalidad de identificar cómo tienden a agruparse los ítems, examinando que el contenido conceptual de cada uno de estos pertenezcan al mismo factor (o constructo). Para ello, en primer lugar se aplicó la prueba de adecuación Kaisen-Meyer-Olkin ( $KMO=0.915$ ) y la prueba de esfericidad de Bartlett ( $p \leq .000$ ); los valores obtenidos indican que los datos se adecuan al modelo propuesto y que las variables iniciales están correlacionadas, es decir, que la matriz de datos es apropiada para aplicar un análisis factorial exploratorio.

La solución inicial mediante el método de extracción de análisis de componentes principales y rotación Varimax, arrojó siete factores que explican 71.63% de la varianza. De éstos, conforme al criterio de Morales (2011), los componentes 1, 2 y 3 aparecieron sólidamente definidos con más de siete reactivos con pesos mayores a 0.5; los componentes 4 y 5 con al menos cuatro reactivos con pesos entre .501 y 763; los componentes 6 y 7 no se pueden aceptar, pues sólo un reactivo cayó en cada uno de estos (CE29 y CR32, respectivamente). Sin embargo, y por el criterio de lógica conceptual, el reactivo CE29 se integra al factor 1 por tener carga mayor a .50 (.550). Siguiendo este mismo criterio, se eliminaron cuatro reactivos: CR32, CR33, CE30 y CR43. Finalmente, la tabla 1, nos muestra los factores resultantes en cada variable, así como los reactivos que integran cada factor. El siguiente paso consiste en realizar en un futuro muy próximo un análisis factorial confirmatorio para proseguir con el fin principal de esta investigación: mediar el capital intelectual en IES.

Tabla No 1: Confiabilidad (Alpha de Cronbach) de los Factores Resultantes (N=155)

VARIABLE	FACTOR SECUNDARIO	REACTIVOS	ALPHA POR FACTOR
Capital Humano	Facilitadores del desarrollo	CH13, CH10, CH11, CH15, CH09, CH12, CH08, CE25, CH14, CE27, CE28, CR31, CE22, CE29	.958
	Aptitudes y capacidades	CH04, CH05, CH07, CH02, CH03, CH01, CH06	.927
Capital estructural	Sistemas de gestión	CE23, CE21, CR38, CE24	.809
	TIC's	CE16, CE18, CE17, CE20, CE19	.757
Capital relacional		CR40, CR45, CR35, CE26, CR39, CR44, CR41, CR34, CR36, CR42, CR37	.943

## CONCLUSIONES

La revisión de la literatura nos ha llevado a detectar tres dimensiones que identifican el capital intelectual, esto es el capital humano, el capital estructural y el capital relacional. La valuación del capital intelectual en las IES, conduce a establecer estrategias que permitan realizar una mejor gestión de él, en pro de la eficiencia de la institución y de personal docente y administrativo. El cuestionario cuenta con calidades métricas para describir el capital intelectual en instituciones de educación superior. Queda pendiente replicar el estudio en varias muestras para confirmar si los análisis factoriales se replican de manera similar. El siguiente paso será realizar el análisis factorial confirmatorio para proseguir con el objetivo general de la investigación: medir el capital intelectual.



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# MOTIVACIONES Y LIMITANTES EN LA FORMACIÓN EN INVESTIGACIÓN A TRAVÉS DEL PROGRAMA DE VERANO CIENTÍFICO. UN ESTUDIO EN UNA MUESTRA DE ESTUDIANTES UNIVERSITARIOS

Deneb Elí Magaña Medina, Universidad Juárez Autónoma de Tabasco

Norma Aguilar Morales, Universidad Juárez Autónoma de Tabasco

Marina Pérez Cano, Universidad Juárez Autónoma de Tabasco

Román Alberto Quijano García, Universidad Autónoma de Campeche

Luis Alfredo Argüelles Ma, Universidad Autónoma de Campeche

## RESUMEN

*El programa de Verano de la Investigación Científica, creado por la Academia Mexicana de Ciencias en México se ha constituido como un instrumento para el fomento de las actividades de investigación. El objetivo del estudio, es el análisis del interés que puedan percibir una muestra de estudiantes que participaron en el programa de verano científico 2012 hacia las actividades de investigación y desarrollo tecnológico. El diseño del estudio fue no experimental, descriptivo transeccional. El instrumento empleado para la recolección de datos fue un cuestionario de elaboración propia diseñado para la medición del constructo denominado "interés por la formación temprana en actividades de investigación" constituido de 5 variables y 7 dimensiones. De manera general los resultados permiten concluir que sí existe un interés del alumno por el desarrollo de actividades de investigación, y no percibe limitantes personales para realizarlas, sin embargo los resultados señalan que los conocimientos y la experiencia adquirida no son suficientes y que la institución y los profesores debieran promover mayores apoyos para estas actividades.*

**PALABRAS CLAVE:** Formación, Investigación, Capital Humano Motivation and limits in training research through the scientific summer program. A study in a sample of college students

## MOTIVATION AND LIMITS IN TRAINING RESEARCH THROUGH THE SCIENTIFIC SUMMER PROGRAM. A STUDY IN A SAMPLE OF COLLEGE STUDENTS

### ABSTRACT

*The summer program scientific research, created by the Mexican Academy of Sciences in Mexico has been established as an instrument for the promotion of research activities. The objective of the study is the analysis of the research and technological development interest that can be achieved for a sample of students who participated in the 2012 activities of summer's program. The design of the study was non-experimental transeccional descriptive. The instrument used for the collection of data was an author's questionnaire designed to measure the construct called "interest in early training in research activities" constituted of 5 variables and 7 dimensions. The results allowed to concluded that the student is highly interested in the development of research activities, and not perceived personal limitations to perform it, however the results also indicate that knowledge and experience are not enough and that the institution and teachers should promote these activities with greater support.*

JEL: I23



**KEY WORDS:** Training, Research, Human Capital

## INTRODUCCIÓN

La Organización para la Cooperación y el Desarrollo Económico (OCDE) plantea que hace 50 años, el objetivo de la educación giraba en torno a la alfabetización, sin embargo, hacia finales del siglo pasado, se remarcó la importancia ya no sólo de la alfabetización, sino la imperante necesidad de evolucionar a una alfabetización científica como objetivo primordial de los sistemas educativos. Las universidades públicas y privadas tienen el gran compromiso de incrementar la alfabetización científica, no sólo para la formación de los científicos, sino también para fomentar los conocimientos básicos, las aptitudes prácticas y el espíritu crítico de los niños, los jóvenes y los adultos, (Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura [UNESCO], 2006, p.1).

### Planteamiento del Problema y Su Importancia

Las políticas educativas y de fomento a la ciencia y la tecnología en México, han ido evolucionando y mejorando las estrategias para alcanzar el desarrollo económico a pesar de que México aún no logra superar el 0.5% del P.I.B. en actividades de ciencia y tecnología (CONACYT, 2012). Es necesario remarcar que la problemática de fomento a las actividades científicas y tecnológicas no solo se circunscribe a la escasa inversión en el rubro, sino al recurso humano que se hace todavía más escaso. Sobre este punto en particular, se hace necesario reflexionar sobre el hecho de que la población en el país habilitada en México para la investigación científica y tecnológica está envejeciendo, por lo que, para llevar a cabo el cambio generacional en el desarrollo científico y tecnológico, es prioritario fomentar entre los estudiantes de todos los niveles educativos el interés por la ciencia y la tecnología, ya que es un proceso costoso y de largo plazo (CONACYT, 2010).

Sobre esta problemática, hay tres vertientes principales que deben ser consideradas. La primera debe centrar la estrategia en la generación de programas orientados a comenzar una verdadera vocación de los jóvenes hacia las actividades científicas y tecnológicas que permitan contar con el factor humano requerido. La segunda vertiente debe considerar los sistemas de jubilación y retiro que permita condiciones dignas de jubilación para dar cabida a los jóvenes egresados en los espacios académicos (Bensunsán y Ahumada, 2006). Por último se considera que la mirada del sector productivo hacia la ciencia, debe dejar el rol pasivo que lo ha caracterizado para seguir evolucionando con base en el conocimiento que genera, y como principal fuente de captación de recursos humanos de alto nivel, que le permitan ser competitivo en la economía del conocimiento.

Este estudio ha centrado su atención en la primera de las estrategias, pues en México la Academia Mexicana de Ciencias (AMC, 2012) ha generado desde 1991 el programa de verano científico cuyo objetivo central es fomentar el interés de los estudiantes de licenciatura por la actividad científica en cualquiera de sus áreas. Este programa consiste en facilitar las condiciones, a través de un apoyo financiero, para que los estudiantes realicen estancias de investigación de dos a tres meses de duración en los más prestigiados centros e instituciones de investigación del país, bajo la supervisión y guía de investigadores en activo, quienes los introducen en el mundo de la ciencia al permitirles participar en algún proyecto de investigación. El objetivo del estudio, es el análisis del programa de verano científico, el cual ha incrementado su participación de manera importante en los últimos 6 años (AMC, 2012), pero sobre el cual se desconoce el verdadero interés que ha generado hacia las actividades de investigación y desarrollo tecnológico en los estudiantes que participan en el mismo.



## REVISIÓN LITERARIA

### La formación en investigación de estudiantes universitarios

Rojas (2010) señala que uno de los mayores problemas para las Instituciones de Educación Superior (IES) en México en la construcción de la ciencia, es la formación nuevos investigadores. Las IES han enfrentado el tema de diversas maneras, una de las más importantes ha sido el enfoque de formación y fomento de la actitud científica en los estudiantes, en donde se presupone una renovación de las prácticas pedagógicas en la universidad y un perfil docente-investigador. Las investigaciones llevadas a cabo por Gerrard, Nokes, Robertson y Salm, (2004), Neumann (1994) y Zamorski, (2002), han explorado las experiencias de los estudiantes al participar en el trabajo de campo en una investigación, muestran que los alumnos valoran la enseñanza de investigación guiada pero al mismo tiempo se sienten excluidos en el proceso de investigación.

## MATERIAL Y MÉTODOS

### Diseño del Estudio

El diseño del estudio fue no experimental, descriptivo transeccional (Kerlinger y Lee, 2002) en virtud de que en este primer acercamiento se pretendió un diagnóstico de la percepción de los estudiantes que participaron en el programa de verano científico, para determinar el interés y motivaciones percibidas para su posible desarrollo como investigador, cursar estudios de posgrado y las limitantes que observan para el desempeño de actividades de investigación y/o desarrollo tecnológico.

### Población de Estudio

La población bajo estudio estuvo conformado por todos los estudiantes de la Universidad Juárez Autónoma de Tabasco que participaron en el programa de Verano de la Investigación Científica 2012 (UJAT, 2013). El estudio se planteo como un censo, sin embargo se tuvo un 17% de pérdida de datos por cuestionarios sin contestar o contestados parcialmente, por lo que la muestra comprendió el 83% del total de la población bajo estudio. En la tabla 1 se presenta la proporción de estudiantes participantes por división académica y programa de licenciatura.

Tabla 1: Población bajo estudio por división académica

División Académica y sus Programas de Licenciatura	Total de Participantes en el Verano Científico 2012	Total de Participantes en la Encuesta 2012	Datos Perdidos
División Académica de Educación y Artes	61	57	4
División Académica de Informática y Sistemas	21	17	4
División Académica de Ciencias Agropecuarias	19	16	3
División Académica de Ciencias Básicas	22	21	1
División Académica de Ciencias Biológicas	47	36	11
División Académica de Ciencias Económico Administrativas	12	10	2
División Académica de Ciencias de la Salud	63	53	10
División Académica de Ciencias Sociales y Humanidades	31	27	4
División Académica de Ingeniería y Arquitectura	32	26	6
División Académica Multidisciplinaria de los Ríos	33	17	16
División Académica Multidisciplinaria de Comalcalco	9	9	0
<b>TOTAL GENERAL</b>	<b>350</b>	<b>289</b>	<b>61</b>

*Nota: Esta tabla presenta la distribución por división académica de los estudiantes que participaron en el XXI verano de la investigación científica, los estudiantes encuestados y el número de encuestas perdidas.*



### Instrumento de Recolección de Datos

El instrumento empleado para la recolección de datos fue un cuestionario de elaboración propia diseñado para la medición del constructo denominado “interés por la formación temprana en actividades de investigación” constituido de 5 variables y 7 dimensiones. Para la elaboración del cuestionario se realizó una amplia verificación de la literatura existente sobre esta problemática (Ponce, et al, 2002; Ponce, et al., 2005; Castillo, 2007; Rosas, 2008; Rojas, 2010; Amador y López, 2011, Pontes, et. al., 2011) y posteriormente se empleó la técnica de vagabundeo (Rodríguez, Gil y García, 1999) con estudiantes destacados, para determinar si los constructos que se definían estaban relacionados a su posible interés en la formación en actividades de investigación.

El cuestionario estuvo conformado de 24 preguntas y se estructuró en una escala tipo Lkert, con cinco opciones de respuesta: Totalmente en desacuerdo =1, En desacuerdo =2, Ni de acuerdo ni en desacuerdo = 3, De acuerdo = 4, Totalmente de acuerdo =5. Adicionalmente se integraron variables socio demográficas como: la edad, género, estado civil; variables relativas a la institución como: división académica, programa de licenciatura, y por último, dos preguntas dicotómicas, la primera que cuestionaba sobre si además de los estudios trabajaba, para poder determinar si la saturación de actividades estaba relacionada al interés del estudiante por la investigación, y la segunda al final de los reactivos de escala, que cuestionaba de manera directa su interés por el desarrollo de actividades de investigación como actividad laboral. En la construcción del cuestionario y sus reactivos se tuvo presente la delimitación semántica del reactivo y los aspectos de redacción y comprensión. Posteriormente, fueron sometidos a análisis estadísticos con el software SPSS ver 17.0, para determinar su validez discriminante, su distribución factorial, y su contribución a la consistencia interna de la escala. Se empleó el Coeficiente Alpha de Cronbach para determinar la confiabilidad final del cuestionario, que reporta un valor de .862, y el análisis factorial exploratorio para determinar la validez del mismo, el cual registra para sus siete factores cargas superiores a .40 y se explica el 29% de la varianza, valores que se consideran aceptables (Milton, 2010, Martínez, 2005).

### Recolección y Análisis de Datos

El cuestionario fue entregado personalmente a los estudiantes en sobre cerrado, con la finalidad de garantizar la confidencialidad de las respuestas. La etapa de aplicación se obtuvo durante los tres meses posteriores a la estancia de investigación realizada durante los meses de junio, julio y agosto del 2012, en las diferentes sedes nacionales e internacionales que recibieron a dichos estudiantes. Para el análisis estadístico de resultados se empleó el programa estadístico Statistic Package for Social Science SPSS Versión 17.0 para Windows. Se realizó un análisis de estadística descriptiva y de frecuencias con la finalidad de describir el fenómeno bajo estudio en cada una de las dimensiones y en general.

#### Resultados

### Estadística Descriptiva

El número de alumnos participantes en la muestra fue de 290, de los cuales, el 33.4% son hombres y el 66.6% mujeres, el rango de edad fluctúa entre 20 a 31 años, siendo el rango de 20 a 22 años el de mayor porcentaje con el 60.9%. Con relación al estado civil, el 96.5% son solteros, y el 16.8% de la población bajo estudio trabaja además de la realización de sus estudios. El cuestionario fue estructurado en cinco variables y siete dimensiones sobre las cuales se realizó el análisis de frecuencias identificando los cuartiles de la distribución para establecer las 4 categorías de análisis por cada una de las dimensiones. Los valores que corresponden a las variables de competencias para la investigación, condiciones para la investigación, titulación por tesis y estudios de posgrado se presentan en la tabla 2.



Tabla 2: Distribución de frecuencias de las dimensiones de las variables: competencias para la investigación, condiciones para la investigación, titulación por tesis y estudios de posgrado, del cuestionario para medir el Interés en la Formación Temprana en Investigación (escala 4 – 20)

Variable	Dimensión	Categorías de Análisis	Percentil	Valores	%
Competencias para la investigación	Conocimientos y habilidades para la investigación	No discierne conocimientos, hábitos y actitudes necesarias para el desarrollo de actividades de investigación	25	Valores $\leq 18$	41.9
		Conoce poco los conocimientos hábitos y actitudes necesarias para el desarrollo de actividades de investigación	50	19	39.4
		Reconoce los principales conocimientos hábitos y actitudes necesarias para el desarrollo de actividades de investigación	75	19	.0
		Reconoce los conocimientos hábitos y actitudes necesarias para el desarrollo de actividades de investigación	100	20	18.7
Condiciones para la investigación.	El investigador como ente motivador.	El profesor investigador no motiva a la realización de actividades de investigación	25	Valores $\leq 13$	29.4
		El profesor investigador motiva poco a la realización de actividades de investigación	50	14 < 15	21.5
		El profesor investigador motiva moderadamente a la realización de actividades de investigación	75	16 < 18	31.5
		El profesor investigador motiva a la realización de actividades de investigación	100	Valores $\geq 19$	17.6
	La organización como promotor y proveedor de condiciones para el desarrollo de actividades de investigación.	Se percibe que la Institución no promociona y dispone de apoyos e infraestructura para la realización de actividades de investigación por parte de los estudiantes	25	Valores $\leq 15$	36.0
		Se percibe que la Institución poco promociona y dispone de apoyos e infraestructura para la realización de actividades de investigación por parte de los estudiantes	50	16 < 17	28.7
		Se percibe que la Institución de manera moderada promociona y dispone de apoyos e infraestructura para la realización de actividades de investigación por parte de los estudiantes	75	18	15.6
		Se percibe que la Institución promociona y dispone de apoyos e infraestructura para la realización de actividades de investigación por parte de los estudiantes	100	Valores $\geq 19$	19.7
Titulación por Tesis.	Interés de titulación mediante un trabajo recepcional de investigación	La titulación por tesis no es la primera opción del estudiante universitario	25	Valores $\leq 16$	27.3
		La titulación por tesis pocas veces es la primera opción del estudiante universitario	50	17 < 18	12.1
		La titulación por tesis frecuentemente es la primera opción del estudiante universitario	75	19 < 20	47.1
		La titulación por tesis muy frecuentemente es la primera opción del estudiante universitario	100	S/E	.0
Estudios de Posgrado.	Interés por los estudios de posgrado.	El posgrado no se percibe como una opción que permitiría desarrollar mayores conocimientos y habilidades tanto profesionales como científicas	25	Valores $\leq 18$	32.9
		El posgrado poco se percibe como una opción que permitiría desarrollar mayores conocimientos y habilidades tanto profesionales como científicas	50	19	19.4
		El posgrado se percibe de manera moderada como una opción que permitiría desarrollar mayores conocimientos y habilidades tanto profesionales como científicas	75	20	47.8
		El posgrado se percibe como una opción que permitiría desarrollar mayores conocimientos y habilidades tanto profesionales como científicas	100	S/E	.0
		El posgrado se percibe como una opción que permitiría desarrollar mayores conocimientos y habilidades tanto profesionales como científicas			

*Nota: Esta tabla contiene el análisis de frecuencias por cuartiles de las variables competencias para la investigación, condiciones para la investigación, titulación por tesis y estudios de posgrado, del cuestionario para medir el Interés en la Formación Temprana en Investigación y cuyas sumatoria de sus reactivos se encuentran en un rango de 4 a 20 para cada dimensión.*

La tabla 2 permite observar que el 41% de los estudiantes encuestados no percibe de manera clara cuales son conocimientos, hábitos y actitudes necesarias para el desarrollo de actividades de investigación, lo cual deja entrever que no tienen una configuración clara del rol del profesional en investigación. La variable que se destaca en sus dos dimensiones por los altos porcentajes negativos es la de condiciones para la investigación, ya que tanto la percepción de la dimensión de la organización como promotor y proveedor de condiciones para el desarrollo de actividades de investigación (36%) y, la dimensión del profesor investigador como ente motivador (29%), reportaron valores relativamente elevados en el primer cuartil, y sumando los dos primeros cuartiles en ambos casos, rebasa el 50% de la población bajo estudio. El resultado de la variable titulación por tesis no fue el que se esperó al principio, ya que al participar en el programa de verano científico, se asume que se tiene un interés primario por las actividades de investigación, y como ya se mencionó, los programas comprometen al estudiante a la entrega de un



trabajo recepcional que como los resultados señalan no siempre la tesis es la primera opción, pues el 27% de la población no lo considera de esa forma. En cuanto a los estudios de posgrado, los estudiantes no lo visualizan necesariamente como una opción que permita mejorar sus capacidades científicas y tecnológicas, lo resultados indican que los estudiantes ven el posgrado como una oportunidad de desarrollo profesional pero no necesariamente enfocado a la investigación.

Para finalizar en el análisis de frecuencia y los cuartiles de la distribución, se contempló a la variable: limitantes a la investigación, en virtud de que sus dimensiones contemplan una escala diferente (Tabla 3)

Tabla 3.- Distribución de frecuencias de las dimensiones de las variable limitantes a la investigación, del cuestionario para medir el Interés en la Formación Temprana en Investigación (escala 2 – 10)

Variable	Dimensión	Categorías de Análisis	Percentil	Valores	%
Limitantes a la investigación	Limitantes sobre conocimientos necesarios para el desarrollo de investigación	El estudiante no percibe como limitantes sus conocimientos para el desarrollo de actividades de investigación	25	Valores $\leq 4$	25.3
		El estudiante poco percibe como limitantes sus conocimientos para el desarrollo de actividades de investigación	50	$5 < 6$	26.0
		El estudiante de manera moderada percibe como limitantes sus conocimientos para el desarrollo de actividades de investigación	75	$7 < 8$	31.5
		El estudiante percibe como limitantes sus conocimientos para el desarrollo de actividades de investigación	100	Valores $\geq 9$	17.3
	Limitantes personales para el desarrollo de investigación (inversos)	El estudiante no percibe limitantes personales como necesarias para el desarrollo de actividades de investigación	25	Valores $= 2$	68.2
		El estudiante percibe pocas limitantes personales como necesarias para el desarrollo de actividades de investigación	50	2	
		El estudiante percibe algunas limitantes personales como necesarias para el desarrollo de actividades de investigación	75	$3 < 4$	20.4
		El estudiante percibe limitantes personales como necesarias para el desarrollo de actividades de investigación	100	Valores $\geq 5$	11.4

*Nota: Esta tabla contiene el análisis de frecuencias por cuartiles de la variable limitantes a la investigación, del cuestionario para medir el Interés en la Formación Temprana en Investigación y cuyas sumatoria de sus reactivos se encuentran en un rango de 2 a 10 para cada dimensión.*

Los resultados señalan de manera determinante que el 68% de la población encuestada no percibe una limitante personal, aún teniendo en consideración que el 16.8% de la población encuestada trabaja, sin embargo, las limitantes se perciben en los conocimientos y experiencia necesarios para el desarrollo de actividades de investigación que es donde se centran los programas de formación temprana en investigación. Por último para finalizar el análisis descriptivo del cuestionario, en la tabla 4 se presenta un desglose de los principales valores descriptivos de cada una de las dimensiones bajo estudio.

Tabla 4: Estadísticos Descriptivos para las Dimensiones del cuestionario para medir el Interés en la Formación Temprana en Investigación (Rango de valores 4-20, 2-10)

Variable	Dimensiones	N	Mínimo	Máximo	Media	Desv. típ.
Competencias para la investigación	Conocimientos y habilidades para la investigación	289	4	20	18.11	2.523
Condiciones para la investigación.	El investigador como ente motivador	289	4	20	14.93	3.572
	La organización como promotor y proveedor de la investigación	289	4	20	16.09	2.867
Titulación por Tesis.	Interés de titulación mediante un trabajo recepcional de investigación	289	4	20	17.54	2.677
Estudios de Posgrado.	Interés por los estudios de posgrado	289	4	20	18.51	2.479
	Limitantes sobre conocimiento para el desarrollo de investigación	289	2	10	6.28	2.213
Limitantes a la investigación	Limitantes personales para el desarrollo de investigación (inversos)	289	2	10	2.86	1.596

*Nota: Esta tabla presenta los descriptivos generales de las variables y dimensiones del cuestionario para medir el interés en la formación temprana en investigación.*

Se observa que para las 5 dimensiones con el mismo rango de valores (4-20) la media más alta la reporta el interés por los estudios de posgrado y la más baja el investigador como ente motivador, que también se reporta como la dimensión más dispersa al tener el mayor valor de la desviación típica (3.572).



Con relación a las limitantes a la investigación, la media de las limitantes personales de acuerdo a su escala señala que de manera general no se perciben limitantes personales, pero no así como las limitantes sobre conocimientos y experiencia que reporta una media relativamente alta con respecto a su escala y una mayor dispersión de datos.

## CONCLUSIONES

De manera general se concluye que si existe un interés del alumno por el desarrollo de actividades de investigación, y no percibe limitantes personales como la edad, sin embargo no ha configurado con claridad las competencias requeridas para el desempeñarse como un profesional en el ámbito del desarrollo científico y tecnológico. Entre las principales limitantes que se perfilan como importantes desde la perspectiva del estudiante, está el apoyo que recibe tanto de la institución como de los propios profesores que se considera no brindan ese ejemplo motivador que los influya en el desempeño de actividades de investigación. Cabe mencionar que las diversas disciplinas que fueron consideradas tienen requerimientos muy diferentes para las actividades de investigación y sin embargo los resultados son homogéneos en señalar que la organización requiere dar mayor difusión y seguimiento a los programas de investigación para los estudiantes, así como brindar la infraestructura necesaria para su desarrollo.

También se puede concluir que los resultados que se presentan sobre las limitantes de conocimiento y experiencia percibida se reflejan en el interés que puede tener un estudiante para la realización de un trabajo de investigación como puede ser la tesis, pues a pesar de que la estancia de verano les permite conocer con mayor cercanía las actividades de investigación, no se percibe como suficiente para desarrollar un trabajo final que involucre todo el proceso, como lo puede ser el desarrollo de la tesis.

En cuanto a los estudios de posgrado se concluye de manera general que no se perciben necesariamente como un elemento que permita el desarrollo de las capacidades de investigación sino como parte del desarrollo profesional. Hay que destacar que en México se pueden tener dos tipos de posgrados, los de enfoque profesional y los de investigación (CONACYT, 2013), en donde los primeros no necesariamente fomentan las competencias para la investigación y el desarrollo tecnológico como lo pueden ser los de orientación en investigación. La UJAT, ha logrado consolidar el programa de Verano de la Investigación Científica como parte de las actividades de formación temprana en investigación, pero aún queda pendiente comenzar a centrar su mirada en proyectos que también permitan al estudiante el desarrollo de las competencias y actitudes requeridas para realizarlas.

El programa ha permitido al alumno desarrollar su capacidad de valorar la calidad de otras instituciones y sus habilidades científicas al trabajar con profesores investigadores expertos en diversas áreas del conocimiento. Sin embargo, es necesario, ante la demanda cada vez mayor y la pertinencia de enfocar este interés, conocer cómo ha impactado el programa en el interés científico de los alumnos que han decidido participar con el objetivo de poder diseñar estrategias que permitan optimizar los esfuerzos que se han realizado para dar impulso al programa y fomentar el interés del estudiante por el desarrollo de las actividades relacionadas al desarrollo de ciencia y tecnología en el país.

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## BIOGRAFIA

Deneb Eli Magaña Medina es Doctora en Ciencias Administrativas: Gestión Socioeconómica por la Universidad del Mayab. Profesora investigadora en el cuerpo académico de Gestión y Comportamiento Organizacional. Se puede contactar en la División Académica de Ciencias Económico Administrativas de la Universidad Juárez Autónoma de Tabasco Av. Universidad S/N Col. Magisterial, Villahermosa, Tabasco, México. Correo electrónico: deneb\_72@yahoo.com

Norma Aguilar Morales es Doctora en Gestión Estratégica y Políticas de Desarrollo por la Universidad Anáhuac Mayab. Profesora investigadora en el cuerpo académico de Gestión y Comportamiento Organizacional. Puede ser contactada en Universidad Juárez Autónoma de Tabasco – División Académica de Ciencias Económico Administrativas, en Av. Universidad S/N Col. Magisterial, Villahermosa, Tabasco, México. Correo Electrónico: gialca@hotmail.com

Marina Pérez Cano es Maestra en Administración por parte de la Universidad Juárez Autónoma de Tabasco. Profesora investigadora colaboradora del cuerpo académico Globalización de la Educación Superior y Políticas Públicas. Se puede contactar en la División Académica de Ciencias Económico Administrativas de la Universidad Juárez Autónoma de Tabasco Av. Universidad S/N Zona de la Cultura Magisterial, Villahermosa, Tabasco Correo electrónico:mperez62@hotmail.com

Román Alberto Quijano García es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad Anáhuac Mayab. Profesor investigador en el cuerpo académico de innovación en las organizaciones 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. Correo electrónico: rq6715@hotmail.com

Luis Alfredo Arguelles Ma es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad Anáhuac Mayab. Profesor investigador en el cuerpo académico de innovación en las organizaciones 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. Correo electrónico: luisarguellesma@hotmail.com



# EL NEGOCIO DEL CARBONO Y EL MECANISMO PARA UN DESARROLLO LIMPIO

Mario Luis Perossa, Universidad Maimónides

## RESUMEN

*Los mercados de carbono surgieron como consecuencia de los resultados producidos por las Naciones Unidas en la lucha contra los efectos producidos por el Cambio Climático. Resulta clave el trabajo llevado a cabo por la Convención Marco de Naciones Unidas para el Cambio Climático (CMNUCC) que a través del Protocolo de Kyoto (PK) fomentó la creación de mecanismos de mercado del estilo de los property right de Coase. Estos “derechos de propiedad” son los instrumentos denominados Derechos de Emisión, para los países objeto de reducción y Certificados de Reducción de Emisiones para aquellos generados en países que no están sujetos a reducción de emisiones. Para aquellos países que están sujetos a reducción de emisiones y superen las metas fijadas están obligados a cumplir el objetivo mediante la aplicación de mecanismos de flexibilización que significan adquirir derechos de emisión a una empresa que no los utilice o certificados por reducciones realizadas en terceros países firmantes del PK. En el trabajo se analizan los inventarios de las emisiones de gases de efecto invernadero de los países comprometidos a efectuar reducciones e identificados en el Anexo A del PK (Protocolo de Kyoto), la relación del aumento de dichos gases con respecto al crecimiento del PBI y los precios observados en los mercados para los instrumentos surgidos por el mismo, durante lapsos de tiempo similares.*

**PALABRAS CLAVE:** Protocolo de Kyoto, Mecanismo de Desarrollo Limpio, Certificado de Reducción de Emisiones, Inventario de Emisiones

## THE GREENHOUSE GASES BUSINESS AND THE CLEAN DEVELOPMENT MECHANISM

### ABSTRACT

*Carbon markets emerged as a consequence of efforts carried out by the United Nations in its developments aimed at combating the effects of climate change. The United Nations Framework Convention for Climate Change through the Kyoto Protocol (KP) is a key part of this effort as it encouraged the creation of market mechanisms similar to Coase's "property right". These "property rights" are the instruments denominated emission rights to countries subject to reduction and emissions reduction certificates to those generated in non Annex A countries. Those countries subject to reductions and that exceed fixed emission targets are forced to meet that target by applying flexibilization mechanisms, that means buying certificates of reduction in third countries signatories of KP. In this paper I analyze the emission inventories of greenhouse gases in the countries involved in Annex A of the KP, the ratio of increase in these gases with respect to GDP growth and the observed prices in the markets for this newly created scheme.*

**JEL:** Q27- Q34 - Q51 - Q56

**KEYWORDS:** Kyoto Protocol, Clean Development Mechanism, Certified Emission Reduction, Emission Inventory



## INTRODUCCIÓN

El Cambio Climático es el resultado no deseado del proceso de industrialización de los países más avanzados debido principalmente a la matriz energética de base fósil, y se refiere principalmente a “un cambio atribuido directa o indirectamente a la actividad humana que altera la composición de la atmósfera mundial y que se suma a la variabilidad natural del clima observada durante períodos de tiempo comparables (Convención Marco de Naciones Unidas sobre Cambio Climático (CMNUCC), artículo 1.2, definiciones.)” , y está directamente relacionado con el desequilibrio producido en el ambiente por la relación de los diferentes gases que lo componen. Entre ellos están los Gases de Efecto Invernadero (GEI), que son “aquellos componentes gaseosos de la atmósfera, tanto naturales como antropógenos, que absorben y reemiten radiación solar (Ib Ídem, artículo 1.5, definiciones).” Desde mediados de la década del setenta, los gases de efecto invernadero (GEI) han comenzado a estar presentes en la atmósfera de una forma tal que sobrepasaron los límites que la regeneración misma del planeta permite, comenzando de esta forma el proceso conocido como Cambio Climático. La ONU, a través de la Conferencia Marco de Naciones Unidas para el Cambio Climático (CMNUCC), intenta poner límites a la emisión de estos GEI para propender a un desarrollo sostenible “que satisface las necesidades del presente sin comprometer la capacidad de las futuras generaciones para satisfacer las propias (Brundtland, Gro “Nuestro Futuro Común”, Comisión Mundial sobre el Medio Ambiente y Desarrollo, ONU, 1987.)”.

Es dentro de este esquema que se firma en Japón el Protocolo de Kyoto (PK), como un mecanismo de mercado que intenta acotar las emisiones de GEI de los países industrializados y algunos con economías en transición. En el mismo PK se brindan mecanismos de flexibilización para que los países obligados puedan efectuar esas reducciones donde sean económicamente más eficientes. En 1997 se firmó en Japón el Protocolo de Kyoto, donde los países firmantes incluidos en el Anexo A (países desarrollados) se comprometieron en un futuro a reducir sus emisiones en promedio en un 5.2 % con respecto al nivel de 1990; recién en 2005 y con la entrada de Rusia se pudo ratificar el acuerdo pues el mismo requería de la firma de por lo menos el 55 % de los países (objetivo cumplido con creces) y reunir también el 55 % de las emisiones para la entrada en vigor del PK.

El principal compromiso asumido por los países firmantes es el de reducir sus emisiones de GEI (gases de efecto invernadero)-, para el lapso de tiempo conocido como “Primer Período de Compromiso” que abarca desde el 2008 hasta el 2012. Luego se planteó la continuación de Kyoto a través de nuevos período de compromisos con posturas diversas, haciendo complejas las negociaciones por la negativa de los EEUU de participar activamente en el mismo, la posición de Japón y la situación de China e India, por otra parte otros países involucrados plantearon cambios en la estructura y distribución de derechos y responsabilidades. El PK considera que si un país que se encuentra obligado a cumplir con las metas de reducción asumidas en el Compromiso no puede realizar las mismas por sí mismo, pueda acudir a alguno de los tres mecanismos denominados de flexibilización siguientes:

Comercio de Derechos de Emisión: compra de derechos de emisión *European Allowance Units (EUA)* a otros países integrantes del Anexo A, y a quien le sobran derechos de emisión, por ejemplo los países del este europeo;

Implementación Conjunta: a través de la realización planes de reducción de emisiones en otros países integrantes del Anexo A y de esta manera obtener certificados por reducciones;

Mecanismo para un Desarrollo Limpio (MDL): como tercera posibilidad, una empresa o país Anexo A puede realizar inversiones en países No Anexo A con transferencia de tecnología limpia que resulte en menores emisiones comprobables y por las cuales luego de certificarlas por una tercera parte independiente se puedan recibir Certificados de Reducciones de Emisión (CER).



El negocio se mostró prometedor en sus inicios para los países Latinoamericanos debidos principalmente a las matrices energéticas sucias en carbono –posibilidad de realizar proyectos energéticos-, de captura de metano en los depósitos de residuos sólidos urbanos –principalmente en las grandes urbes- y desarrollos forestales en zonas selváticas y boscosas que fueron invadidas por el hombre. Un sector importante en América Latina poco explotado se relaciona con la reducción y control de las emisiones de gases invernaderos en la industria agrícola-ganadera. Para participar, las empresas radicadas en países No Anexo A deben desarrollar proyectos de MDL.

### El Mecanismo Para un Desarrollo Limpio (MDL)

El Mecanismo para un Desarrollo Limpio es uno de los tres mecanismos de flexibilización con que cuentan los países incluidos en el ANEXO A del Protocolo de Kyoto para poder cumplir con los compromisos asumidos de reducción de emisiones de gases de efecto invernadero. Este mecanismo de flexibilización es el único que tiene en cuenta a países en vías de desarrollo, el mismo consiste básicamente en reducción de emisiones de una industria existente por introducción de mecanismos nuevos (transferencia de tecnología), más aporte de capital que redunde en cumplir con dos objetivos que involucra a las partes: acceso a tecnología limpia por parte del país huésped del proyecto, y menores emisiones que se convierten en bonos de carbono para el desarrollador del proyecto.

Para poder transformar reducciones de emisión en bonos, es necesario desarrollar una serie de pasos en el orden nacional e internacional, que significan la aprobación del proyecto, el monitoreo de las reducciones, la verificación de las mismas para luego recién solicitar la emisión de los mismos. Este proceso consta de varios actores involucrados, procedimientos a desarrollar y pautas a cumplir. En un primer momento era necesaria la participación de una empresa o país Anexo A para realizar el proyecto, hoy en día una empresa radicada en un país No Anexo A puede por sí realizar las reducciones, certificarlas, obtener y luego vender los Certificados de Reducción de Emisiones (CER) al mejor postor.

### Partes Involucradas

Instancia Nacional:

Proponentes del proyecto: puede ser una persona física, empresa privada o pública, también puede incluir como contraparte a un representante de un país Anexo A, pero esto no es obligatorio.

Oficina Nacional para el MDL: Se trata de la oficina del país donde se desarrolla el MDL, tiene la responsabilidad de evaluar el proyecto en cuestión.

Instancia Internacional:

Junta Ejecutiva del MDL: organismo máximo del MDL, está formada por 10 miembros titulares y 10 miembros alternos que representan a los países Anexo A y No Anexo A. Está por debajo de la autoridad de la Conferencia de las Partes.

Entidades operacionales designadas: son las encargadas de realizar la verificación o certificación de los proyectos. Deben estar acreditados en un registro especial habilitado especialmente por la JE-MDL.

Terceras partes interesadas: La información del proyecto debe estar publicada en la página Web de la UNFCCC, para que los *stakeholders* puedan expresar sus comentarios.

*Broker*: son los intermediarios que durante el ciclo del proyecto compran y venden los CER's (certificados de reducción de emisión).



Consultores: también denominados desarrolladores de proyectos MDL, son los encargados del diseño del PDD (establecer la línea de base y el plan de monitoreo), además de interactuar con las entidades operacionales que realizan la validación, verificación y certificación del proyecto como así también de la búsqueda de comprador para los certificados de reducción de emisiones que dicho proyecto genera.

Compradores de CER's: se refiere a las empresas que deben cumplimentar el PK, como también los gobiernos o los fondos de carbono creados al efecto.

Estudios jurídicos: que se encargan del asesoramiento y elaboración de los acuerdos de compra-venta de certificados de reducción de emisiones.

### Etapas del proyecto

Instancia Nacional:

Presentación del proyecto según la versión que esté en vigencia en la página Web de la UNFCCC, donde debe fundamentarse la contribución que el proyecto realiza al desarrollo sustentable. La presentación se hace ante la Oficina Nacional de MDL.

Cuando la Oficina Nacional de MDL considera que el proyecto contribuye al Desarrollo Sustentable, entonces emite una carta de aprobación del proyecto en el orden nacional, para que la Entidad Operacional Designada (elegida por el proponente entre aquellas registradas en la JE-MDL) pida el registro del proyecto en la JE-MDL.

Instancia Internacional:

Validación: la EOD reúne el PDD y la carta de aprobación del proyecto por la Oficina Nacional de MDL. Previo al pedido de registro ante la JE-MDL, la EOD controla que la metodología para establecer la línea de base y el plan de monitoreo se encuentren entre las metodologías aceptadas. En caso contrario deberá pedirse a la JE-MDL que evalúe las metodologías propuestas para su aprobación, previo al pedido de registro.

Registro: una vez concluido el paso anterior, la JE-MDL procederá al registro del proyecto ya en instancia internacional, a partir de allí se abren varias etapas que corresponden específicamente al plan de reducción de emisiones en la industria correspondiente.

Monitoreo: el proponente del proyecto es quien deberá monitorear las reducciones que efectivamente se van realizando en un todo de acuerdo al plan de monitoreo oportunamente presentado y aceptado.

Verificación y Certificación: la EOD es la entidad encargada de la verificación y certificación de la veracidad de la cantidad de reducción de emisiones verdaderamente conseguidas por el proyecto.

Expedición de los CER's: la JE-MDL expedirá la cantidad de CER's resultantes de la certificación realizada por la EOD.

Esto significa una oportunidad para países como los nuestros, que por su condición de países huéspedes para proyectos MDL, pueden ofrecer planes de reducción o captura de GEI, logrando de esta forma CER's que los países industrializados necesitan para cumplir con sus compromisos de reducción. Estos CER's significan para las empresas y los países un ingreso genuino de divisas, transformándose poco a poco en una nueva industria de servicios de descontaminación. En el trabajo se muestra la evolución de



los precios desde el inicio del 2008 –año de inicio formal de cumplimiento del Protocolo- hasta fines de 2012, tanto de los certificados de reducción provenientes de proyectos de MDL como de los permisos de emisión entregados por los gobiernos. Es posible observar una brusca caída de precios de ambos instrumentos desde el 2010 hasta la actualidad.

La hipótesis del trabajo propuesto afirma que el descenso en los precios está determinada principalmente por la recesión ocasionada a partir de la crisis *subprime* que afectó la economía mundial reduciendo la producción de los demandantes de certificados, los cuales redujeron sus expectativas de crecimiento y disminuyeron sus stocks como consecuencia de una demanda decreciente, satisfaciendo sus necesidades de certificados con las operaciones de compra pactadas años anteriores sin necesidad de incrementar en forma adicional la demanda. Esto sumado a los avances técnicos y tecnológicos que permiten contar con sistemas productivos de mayor eficiencia y la elaboración de productos más amigables con el medio ambiente, también colaboran con la baja del precio. Los países comprometidos cuentan con un escenario base que resulta de los inventarios de emisiones del año 1990, a partir de esa pauta modificada por los niveles de reducción o aumento permitido, es que las empresas de dichos países deben complementar –vía EUA o CER- las emisiones adicionales.

## REVISIÓN LITERARIA

El problema del calentamiento global provocado por el cambio climático se encuentra directamente relacionado con el crecimiento logrado por los países industrializados, por lo cual guarda una estrecha relación entre crecimiento económico y emisión de gases de efecto invernadero. Siguiendo este razonamiento es que la CMNUCC preparó un mecanismo apoyado en la doctrina económica que analiza las externalidades producidas (Coase, 1960; Pigou, 1920) como una vía de moderación y transformación tecnológica de las empresas con objeto de reducir las emisiones y propender a una economía más limpia en carbono. La doctrina económica observa dos posibles soluciones al tema:

### A) El Teorema del Costo Social:

Ronald Coase recibió el premio Nobel en 1991 por sus estudios sobre las externalidades que se producen cuando una empresa en su proceso de producción perjudica a otra, u otras, provocando lo que se conoce como costo social. Denomina “derechos de apropiación” (*property rights*) a quien tiene la posibilidad legal de apropiarse del uso de ciertos bienes públicos en beneficio propio. En el mismo enuncia que si “los derechos de apropiación están claramente establecidos, sea cual sea la asignación inicial de esos derechos se producirá una distribución cuyo resultado será el de máxima eficiencia” (Trabajo publicado originalmente en *The Journal of Law and Economics* (octubre 1960), pp. 1-44. Esta traducción se basa en dicha publicación y cuenta con la debida autorización. Versión disponible en <http://www.eumed.net>).

### b) El impuesto de Pigou:

Otra forma de internalizar las consecuencias no deseadas es la imposición de un tributo por las externalidades que deberían volver de alguna forma hacia quienes deben soportarlas, esta es la idea básica que la literatura económica conoce como el “impuesto de Pigou”, aunque en este caso es necesario reconocer a los afectados pues el impuesto debe volver hacia ellos, sea a través de obras que eviten o soluciones el problema causado, o en forma de compensación por el daño recibido. Resulta evidente que los “derechos de apropiación” descriptos por Coase, no son otra cosa que los diversos “bonos de carbono” y/o “derechos de emisión” previstos en el PK y los acuerdos de Marrakech, que permiten volcar determinadas cantidades de GEI en la atmósfera de un modo controlado, dejando en manos del mercado la forma más eficiente de lograrlo. Como resultante, emerge un mercado específico de comercialización de los productos previstos en los documentos antes mencionados y que será objeto de análisis en los párrafos siguientes.

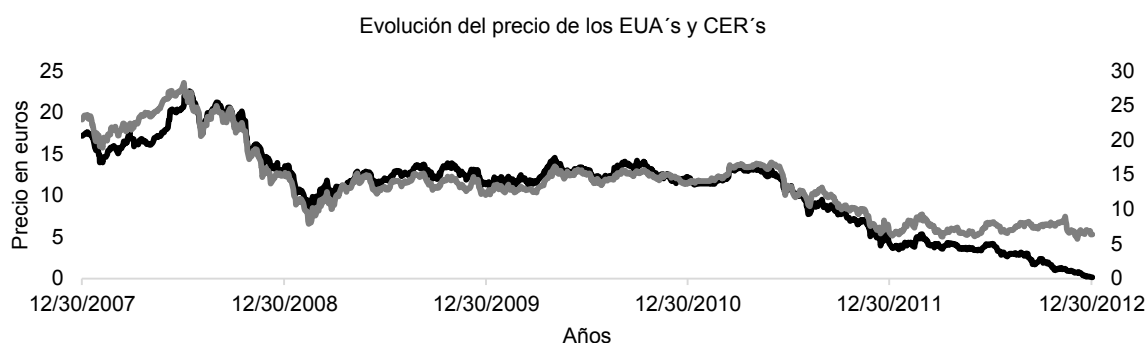


## METODOLOGÍA

La metodología empleada en este trabajo consistió en la recolección de datos relacionados con los inventarios de emisiones de gases de efecto invernadero y del PBI obrantes en el sitio oficial del Banco Mundial (Disponible en <http://datos.bancomundial.org/> (Fecha de captura: 13/02/2013)). De los datos de los países incluidos en los datos del Banco Mundial se seleccionaron solamente a aquellos países que integran la lista de los países que asumieron el compromiso de reducción –tanto para los gases de efecto invernadero como para el PBI, construyendo una tabla que relaciona las emisiones de 1990 ajustadas por la reducción/aumento, por la incidencia de cada uno de ellos. De esta forma se partió del escenario base acordado en Kyoto formalizando un inventario correspondiente a los países bajo estudio. Luego, y aplicando la incidencia del escenario base de cada uno de ellos, se reconstruyeron los inventarios correspondientes a los años 2000 a 2011. En aquellos casos que no existe información en determinados años, se optó por hacer una aproximación lineal entre ambas puntas.

La unidad que se considera se relaciona con el efecto calórico que ocasiona una tonelada de dióxido de carbono (CO<sub>2</sub> equivalente). Por ejemplo, una tonelada de metano equivale a 21 toneladas de dióxido de carbono, por lo cual quien captura y quema una tonelada de gas metano certifica el equivalente a 21 toneladas de CO<sub>2</sub>. En el caso del crecimiento económico de los países bajo observación se trabajó con el PBI a precios corrientes, estimando el producto del conjunto de países de acuerdo a la incidencia de cada uno de ellos indicado Anexo A, obteniendo de esta forma un producto promedio ponderado de los países emisores. Para la recolección de los datos sobre los precios de los CER y los EUA, se tomaron en consideración a aquellos que provienen del sitio de SendeCO<sub>2</sub> (Disponible en [http://www.sendeco2.com/es/precio\\_co2.asp?ssidi=1](http://www.sendeco2.com/es/precio_co2.asp?ssidi=1) (fecha de captura: 13/02/2013)), ya que pudo obtener la lista completa de valores para el período determinado entre 2008 y 2012.

Figura 1: Comportamiento del Precios de los EUA Y CER, Entre 2007 Y 2012



*En la figura se muestra la evolución del precio de los permisos de emisión (European Units allowance) en color celeste y la evolución de los certificados de reducción de emisiones en color naranja. Durante los primeros seis meses del año 2007 es posible observar la volatilidad de los precios de ambos productos debido a la inexperiencia del mercado, que luego impulsa los valores hacia abajo. Los precios se mantienen relativamente estables a un valor de quince euros hasta mediados del 2010 cuando comienzan una caída que en el caso de los CER aún no encontró su piso, aunque están cotizando en el orden de los veinte centavos de euros.*

## RESULTADOS

Los datos del Banco Mundial contienen una periodicidad anual, pero en el caso de los inventarios de GEI los distribuye en forma separada en: informe sobre emisiones de dióxido de carbono, Informe sobre informe sobre emisiones de gas metano (producido básicamente por la descomposición de los residuos sólidos urbanos) y otros gases de efecto invernadero, como los hidrofluorocarbonos (HFC), perfluorocarbonos (PFC) y hexafluoruro de azufre (SF<sub>6</sub>). Todos medidos en toneladas métricas de equivalente de CO<sub>2</sub>. En el caso del informe sobre emisiones de dióxido de carbono del Banco Mundial no

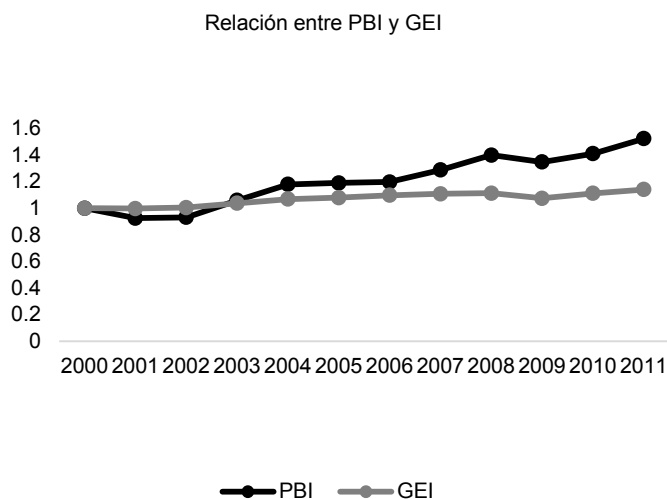


incluye el inventario del año 2011, el cual fue estimado a partir del inventario del año anterior incrementado por la tasa de crecimiento del PBI; el informe correspondiente al gas metano faltan los datos de los años 2001 a 2004 inclusive, 2006, 2007 2009 y 2011. Los restantes gases se encuentran en el informe sobre “otros gases de efecto invernadero” y los entre el año 2000 y el año 2011 se cuenta con datos de los años 2000, 2005, 2008 y 2010; los años faltantes fueron completados mediante aproximaciones lineales proporcionales.

Tabla N° 1: Relación Pbi-Gei

Año	PBI	GEI
2000	1	1
2001	0,9251978	0,99740901
2002	0,93121445	1,00425675
2003	1,05891126	1,03734976
2004	1,17884293	1,06860688
2005	1,19015387	1,07897327
2006	1,19738171	1,09711394
2007	1,28681	1,10860739
2008	1,39867886	1,11263608
2009	1,34693641	1,07422668
2010	1,40996688	1,11202755
2011	1,52261783	1,14052982

Figura N° 2 : Relación Pbi-Gei



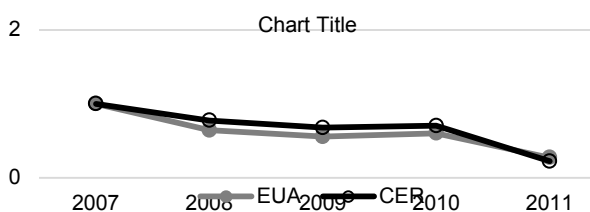
La tabla PBI-GEI muestra el crecimiento de la economía de los países incluidos en el Anexo A del Protocolo de Kyoto. Es un PBI formado por los respectivos productos de los países ponderados por su participación asumida en la Convención Marco. Se puede observar que a partir de 2003 el nivel de producto aumenta más que el incremento de los GEI, lo cual está indicando la efectividad en la mejora de los sistemas productivos utilizados por los países industrializados. La misma relación es posible observarla en la tabla situada a la izquierda de la figura, donde figuran los datos incluidos en la figura.

Contrariamente a lo supuesto, el crecimiento de la subregión Países del Anexo A, tuvo un crecimiento continuo durante la mayor parte de la crisis, solamente en el año 2008 (de 2008 a 2009) muestra una recesión en su producto combinado; efecto que se observa también en la cantidad de emisiones producidas. Por su parte, para los precios de los productos principales de Kyoto, los Derechos de Emisión y los Certificados de Reducción de Emisiones, se tienen precios de mercado recién a partir de fines de 2007 a fines de 2012, Para realizar una comparación homogénea se tomaron los precios a cierre de cada año desde 2007 hasta 2012, quedando como sigue:

Tabla N° 2: Precios Productos de Kyoto

	EUA	CER
2007	1	1
2008	0,64130435	0,774156
2009	0,55652174	0,67636787
2010	0,60130435	0,70372526
2011	0,27173913	0,22118743

Figura N° 3: Precios Productos de Kyoto



La tabla N° 4 indica la relación existente entre los precios de los derechos europeos de emisión, denominados *European Allowance Units (EUA)* y los *Certificados de Reducción de Emisiones*. En primer lugar se observa un mercado paralelismo entre ambos instrumentos entre los años 2008 y 2010 en una franja de valor entre los € 14 y € 15. A partir de allí los precios en los mercados han tenido una marcada tendencia a la baja, llegando en términos nominales a un valor de € 0,15/0,20 los CER, su nivel más bajo desde el lanzamiento efectivo del PK.



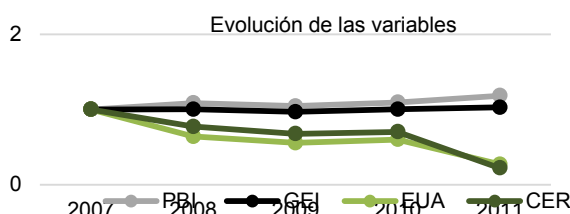
No queda demostrada la hipótesis inicial postulada que la crisis mundial iniciada por los préstamos *subprime* hayan sensiblemente el precio de los CER en los mercados mundiales, solamente en el peor momento de la crisis (reflejado en el año 2008) cayó el PBI combinado y consecuentemente las emisiones de los gases de efecto invernadero. Otro dato interesante es el mantenimiento del precio durante la crisis y la posterior caída a partir del 2010. Una línea de investigación a seguir es el análisis de los proyectos presentados que comenzaron a generar CER desde esa fecha hasta el presente, con especial cuidado el análisis de China, el país con más cantidad de proyectos MDL presentados que representan al mayor proveedor de servicios de reducción a nivel mundial.

## CONCLUSIONES

Los mercados de carbono comenzaron a buen ritmo impulsado por las empresas y los fondos de carbono de los países europeos y el Japón, ya que les resultaba más conveniente reducir emisiones en economías más atrasadas y de esta forma evitar –o trasladar por un breve tiempo– inversiones cuantiosas para mejorar la tecnología y hacer amigables con el medio ambiente sus sistemas productivos. Entre los principales actores han aparecido discrepancias relacionadas con los derechos y obligaciones de los participantes, lo cual hace complejo el sostenimiento del actual sistema tal cual se encuentra planteado actualmente.

Tabla N° 3: Evolución de las Variables Estudiadas      Figura N° 4: Representación Gráfica de las Variables.

	PBI	GEI	EUA	CER
2007	1	1	1	1
2008	1,0869	1,0036	0,6413	0,7741
2009	1,0467	0,9689	0,5565	0,6763
2010	1,0957	1,0030	0,6013	0,7037
2011	1,1832	1,0287	0,2717	0,2211



La tabla N° 3 relaciona el desempeño de las variables involucradas en el estudio, si bien existen datos del P.B.I. y de los G.E.I. anteriores a 2007 –y de hecho fueron analizados–; en este apartado se comenzó a partir de dicho año porque recién a partir de 2007 se obtienen los datos de las cuatro variables involucradas: P.B.I. (Producto Bruto Interno), G.E.I. (Gases de Efecto Invernadero), E.U.A. (European Units Allowance) y C.E.R. (Certificado de Reducción de Emisiones). El desempeño observado en la tabla N° 3 se encuentra representado en la figura N° 4, donde es fácilmente observable como a pesar de aumentar el P.B.I. y la emisión de G.E.I., los precios de los certificados caen a precios cercanos a cero.

Pareciera ser que los precios se van a estancar en niveles insuficientes para desarrollar con ímpetu nuevos proyectos, por lo que debería consensuarse la participación de otros grandes emisores como los son los EEUU. Sin un consenso internacional fuerte y el compromiso de los grandes participantes, parece ser que el espíritu de Kyoto va perdiendo energía en la medida que no se llegue a nuevos acuerdos internacionales. El caso de los grandes emisores –por caso China, que cuando mejora su relación con el ambiente genera CER– debe estar en la agenda, ya que las principales potencias productoras del mundo no deberían ser consideradas como economías en desarrollo, pues solo consiguen deprimir los precios y dirigir las inversiones hacia los lugares desarrollados, incluso aquellos canales pensados para potencias emergentes.

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## BIOGRAFÍA

Mario Luis Perossa es Magister en Finanzas de la Universidad Nacional de Rosario. Profesor Titular de la Universidad Maimónides en la asignatura Administración Financiera. Se lo puede contactar en la Escuela de Negocios Internacionales de la Universidad Maimónides, calle Hidalgo 750, Ciudad Autónoma de la Ciudad de Buenos Aires. Correo electrónico: [marioperossa@yahoo.com.ar](mailto:marioperossa@yahoo.com.ar)



## ANALIZANDO EL IMPACTO DE TWITTER EN CINÉPOLIS: UNA PROPUESTA DE MODELO

Juan Carlos Montes de Oca, Universidad Autónoma del Estado de México  
María del Rosario Demuner Flores, Universidad Autónoma del Estado de México  
Rodrigo Sandoval-Almazán, Universidad Autónoma del Estado de México

### RESUMEN

*Las empresas han adoptado plataformas de redes sociales para sus negocios pero se ha medido poco su impacto y estrategia. ¿Se trata únicamente de utilizar un canal de comunicación para hacer llegar sus promociones? ¿Se han adoptado nuevas formas de mercadotecnia con el uso de la social media? Para responder estas preguntas, hemos analizado las redes sociales usando Twitter para el caso de la empresa Cinépolis a través de un modelo teórico. Este trabajo describe ese modelo teórico y cómo llegamos a su construcción. Hemos organizado el contenido de la investigación de la siguiente forma: La primera sección describe el problema y el uso de las redes sociales virtuales, la segunda sección se refiere a la revisión de literatura e investigaciones previas en torno al uso de las redes sociales a nivel empresarial. La sección tres describe la metodología que hemos seguido para llegar al modelo, mientras la cuarta sección describe el modelo de análisis propuesto. La quinta sección presenta las conclusiones e investigaciones futuras.*

**PALABRAS CLAVE:** Redes sociales, Twitter, Cinépolis, Social Media, MKTwitter

## ANALYZING THE IMPACT OF TWITTER ON CINEPOLIS: A PROPOSED MODEL

### ABSTRACT

*Companies have adopted social networking platforms for their businesses but has little impact measured and strategy. Is there only to use a communication channel to get their promotions? Have taken new forms of marketing using social media? To answer these questions, we analyzed the social networks using twitter for the business case Cinépolis through a theoretical model. This paper describes the theoretical model and how we built it. We have organized the research content as follows: The first section describes the problem and the use of social networking, the second section deals with the literature review and previous research. Section three describes the methodology, while the fourth section describes the analysis model. The fifth section presents the conclusions and future research.*

**JEL:** M150, M190

**KEYWORDS:** Social Networks, Twitter, Cinépolis, Social Media, MKTwitter

### INTRODUCCION

Para Manuel Castells (2009): “La unidad de proceso productivo no es la empresa, sino el proyecto empresarial, representado por una red” (p.60). La práctica empresarial se ha transformado en una empresa en red, flexible, que comparte información y conocimiento para desarrollar más ventajas competitivas. Las viejas compañías que se encuentran en la mira de la nueva economía (Sandoval & Mendoza, 2010) son las compañías disqueras que cada vez venden más a través de medios digitales – teléfonos celulares y computadoras – o bien los medios de comunicación – prensa en especial – ven mermados sus ingresos



por el alto impacto que tienen los medios electrónicos – Internet – para transmitir, comentar y discutir información al minuto. De esta forma la empresa es solamente un punto de partida de una gran red de contactos, interacciones y múltiples redes y nodos que se integran entre sí. La hipermediación, donde miles o millones de clientes potenciales pueden acceder a productos alrededor del mundo, permite que los costos de publicidad y de cobranza disminuyan e incluso se pulvericen (Carr, 2000). Las empresas por su parte están cambiando su enfoque de comunicación y promoción, potenciando canales alternativos a la publicidad masiva tradicional, pues se están dando cuenta que los costes son mucho más bajos y la efectividad es más alta. Esto ocurre porque los trabajadores de las empresas han cambiado su forma de trabajo alentados por el uso de la tecnología de información y comunicación (Vázquez y Mández, 2009), estos empleados que están “conectados” o enlazados con otros de diferentes compañías, son los que mueven al mundo empresarial. Sus “relaciones interpersonales” crecen y se reproducen a través de las redes sociales, dado que hoy se pueden comunicar diariamente con sus proveedores, sus clientes y sus amigos o familiares, que a su vez recomiendan para que tengan otros contactos.

La Asociación Mexicana de Internet (AMIPCI) revela en su séptimo estudio sobre los hábitos de los internautas en México (2011) que acceder a las redes sociales se convirtió en la 4ª actividad online de los internautas mexicanos con un 61% del total y es la principal actividad de entretenimiento. 6 de cada 10 internautas mexicanos utilizan redes sociales; además el 60% lo hacen diariamente. La red más utilizada es Facebook teniendo el 39% mientras que Twitter ocupa la tercer posición con un 20%. Mientras que para Watson (2007) los grupos de interés más destacados y los de crecimiento más rápido son generalmente los políticos, los divertidos, o las grandes causas que están aprovechando el poder de las redes sociales para difundir sus ideas.

Si bien Twitter por definición es un servicio de microblogging, tiene características propias de los servicios de redes sociales como Facebook. Al igual que Facebook, posee una API abierta a cualquier desarrollador que quiera conectar su aplicación o sitio web con el servicio. La clave de Twitter son pequeños pedazos de información llamados Tweets. Cada Tweet o mensaje corto tiene 140 caracteres de longitud. (Twitter, 2011) Las estadísticas de Twitter muestran que existen más de 100,000,000 usuarios registrados y 460,000 nuevos registros diarios (Twitter, 2011) lo que nos hace suponer que en muy poco tiempo, alcanzará las cifras de usuarios registrados en Facebook que son de 800,000,000. (Facebook, 2011) En cuestión de publicidad y mercadotecnia, el 40% de los usuarios aceptan de buena forma la publicidad dentro de las redes sociales. (AMIPCI, 2011)

Esta nueva tendencia empresarial es el resultado de cambios sociales más profundos y estructurales que están ocurriendo en todo el mundo y que han sido producto de una tendencia social cada vez más profunda. Burson-Masteller (2011) publica una investigación en la revista Fortune que abarca a las 100 empresas más destacadas del mundo. A nivel regional, las empresas estadounidenses son las que hacen mayor uso de Twitter (72%), seguidas por las europeas (71%), las latinoamericanas (67%) y finalmente las asiáticas (40%). Para realizar el estudio se analizó el uso que las empresas hacen de Facebook, Twitter, YouTube y blogs corporativos. Los resultados indican que el 65% de las empresas de Fortune 100 hacen uso de cuentas en Twitter, 54% tiene páginas de admiradores en Facebook, 50% en canales de YouTube y 33% cuenta con un blog corporativo.

De acuerdo a cada plataforma, el uso de Facebook es menos intensivo en las empresas: 69% de las corporaciones estadounidenses tienen páginas de admirador, 52% de las europeas, 40% de las asiáticas y 33% de las latinoamericanas. En cuanto a YouTube, la lista se encuentra encabezada por las empresas estadounidenses: 59% tiene un canal en esta plataforma. Le siguen las empresas europeas (52%), las asiáticas (35%) y las latinoamericanas (33%). Respecto de los blogs corporativos el 50% de las corporaciones que tienen un blog se encuentran en el continente asiático, 34 son estadounidenses, 33% se ubican en Latinoamérica y 25% en Europa (Burson-Masteller, 2011).



Un estudio de la empresa Manpower revela que empresas como: Procter & Gamble, IBM, Nestlé, Best Buy y Capgemini, entre otras, están utilizando redes sociales para impulsar el rendimiento de la empresa y ampliar los objetivos corporativos, obteniendo múltiples beneficios como: mayor productividad y colaboración, eficiente gestión del conocimiento e innovación; también sugiere el manejo de la contratación, la alineación y compromiso de los empleados. El estudio de Manpower señala que el 54% de las empresas de Fortune 100 utilizan Twitter para comunicarse con los clientes y el 29% cuentan con una “página de fan” en Facebook (Manpower, 2012).

Burson-Marsteller (2009), sostiene que más de la mitad de las empresas de la lista Fortune 100 poseen cuentas en Twitter y de esas, dos tercios las utilizan para tareas de mejora de la productividad, como el servicio al cliente. En cambio, Deloitte (2009), menciona que el 23% de las empresas ya utilizan las redes sociales como ayuda a la hora de contratar. En México, de acuerdo a la encuesta aplicada a nivel mundial de Grupo Regus Business Track 2011, indica que el 52% de las Pymes hacen uso de las redes sociales, por arriba de la media mundial (40%) y 33% dedican presupuesto para esta actividad. En cambio, más de un cuarto de las empresas en todo el mundo (27%) han destinado parte del presupuesto de mercadotecnia, a las actividades en las redes sociales. (Regus, 2011). Este mismo estudio menciona que 12% de los encuestados en México usan las redes sociales para mantenerse en contacto con sus clientes, más que el promedio (58%). Y el 52% declaró que la principal utilidad de las redes sociales era la gestión y la conexión a grupos de clientes.

En México, el 63% de las grandes empresas usan las redes sociales para encontrar información útil y 56% usan principalmente las redes sociales para organizar, conectar y administrar grupos de clientes. En el segmento de empresas de tecnologías de información y comunicación (TIC), 22% han encontrado nuevos clientes a través de redes sociales más que la media mundial (40%). Un 11% más en el sector de las TIC que la media (27%) ha dedicado también parte del presupuesto a las redes sociales (Regus, 2011). Estos ejemplos demuestran el uso de las redes sociales en las empresas. Sin embargo, a pesar de esta evidencia, no conocemos con precisión el nivel de uso y las ventajas que han traído las redes sociales en la operación, costos y administración de las empresas. Por lo tanto, esta investigación busca aportar un primer esfuerzo en esta dirección que ayude a una mejor comprensión de este fenómeno. Para analizar el uso de las redes sociales virtuales se eligió como caso de estudio la empresa mexicana de servicios de entretenimiento cinematográfico: Cinépolis, cuya cuenta oficial en Twitter es @Cinepolis, que al día 30 de enero de 2012 tenía 285,956 seguidores; sigue a 22,574 personas, ha enviado 11,669 tweets, y contiene 3,824 listas.

## REVISION DE LA LITERATURA

Para iniciar esta investigación es necesario partir del concepto Web 2.0, que ha tenido varias interpretaciones y enfoques, por ejemplo desde el punto de vista económico, que se caracteriza por el uso del contenido generado por el cliente y el ingreso generado por el llamado: long tail (la suma de ventas pequeñas) (Anderson, 2008). Desde el punto de vista social, el Web 2.0 es visto como un canal de dos vías, donde los usuarios tienen la oportunidad de leer y escribir. Trata sobre las personas y las relaciones que ellos crean a través del uso del software (Wamelen y Kool, 2008). Mientras que desde la perspectiva tecnológica es una combinación de antiguos frameworks y lenguajes de programación, los cuales ya habían probado su valor y robustez de lenguajes como Javascript, CSS, XML y otras técnicas se combinan para crear y enriquecer la experiencia del usuario (Valerio (2010). Finalmente, el concepto más integral es el que propone Wilson (2011) quien define la web 2.0 a partir de una revisión de conceptos y de diversas teorías de la siguiente forma: “Web 2.0 refers to the second generation of the Web, wherein interoperable, user-centered web applications and services promote social connectedness, media and information sharing, user-created content, and collaboration among individuals and organizations”.



Posteriormente, una vez que entendemos que estamos trabajando dentro del marco de Web 2.0 un concepto más que se vincula directamente es la comprensión de las redes sociales que usan esta plataforma de tecnología para mejorar su conectividad, para definir las redes sociales en Internet, Valadés (2011) destaca que se trata de un servicio basado en Internet que permite a los individuos construir un perfil público o semi-público dentro de un sistema delimitado, articular una lista de otros usuarios con los que comparten una conexión, ver y explorar su lista de conexiones y de aquellas realizadas por otros usuarios dentro del sistema. Tim O'Reilly (2011) define a las redes sociales de la siguiente manera: “Social media are internet-based applications designed for use, development and diffusion through social interaction. Social media build on many of the same concepts and technologies of Web 2.0” (p. 65)

Existen muchos recursos que componen la Web 2.0, estos pueden clasificarse de acuerdo a su propósito: Redes sociales virtuales, Blogs, Wikis, podcast, foros, streaming de video, etc. (Laudon, 2010). Twitter por su parte se encuentra clasificado en las categorías de Microblog y Redes Sociales y es considerado un microblog, porque solo puede enviar 140 caracteres por mensaje. El microblogging es una práctica de comunicación relativamente nueva en donde las personas comparten información mediante mensajes cortos y en tiempo real (Castro, 2010).

En relación con Twitter, existen varios estudios acerca de los usos que se le están dando en el ámbito empresarial. Sandoval-Almazán et.al. (2012) precisa que Twitter es utilizado por las pequeñas empresas para realizar una vigilancia a sus competidores, buscar personal, generar nuevas ideas de productos y compartir información. Cobos (2010) sostiene que la clave para obtener y generar información en Twitter no solamente se limita a lograr un gran número de seguidores, sino de seguir a las personas adecuadas, ya que los usuarios de esta red producen una gran cantidad de información. Durán (2010) afirma que la tendencia en el uso de redes sociales es que se conviertan en herramientas dinámicas y corporativas, reemplazando incluso el uso de correos electrónicos.

Otra investigación sobre el uso del Twitter, revela que una de cada tres personas realiza un comentario sobre una empresa o algún producto (Jansen, Zhang, Sobel y Cowdury, 2009). Cuando la empresa involucrada da respuesta a ese comentario, se genera un proceso de participación entre empresa-clientes, por lo que esta herramienta se constituye como una poderosa fuerza de ventas. Qualman (2009) propone que la tendencia de mercadotecnia: “boca a boca”, sea conocida como la tendencia de ventas socialnomics, que usa las redes sociales para potencializar la recomendación personal entre los contactos y que fomente las ventas al interior de las redes personales y empresariales. Utilizando su potencial tanto para presionar a las compañías a ofrecer un mejor servicio u ofrecer sus productos a través de estas redes.

Martínez y Aldrich (2011) analizan el efecto de las redes sociales en las actividades empresariales, llegando a la conclusión de que el efecto dependerá de la intención por la que se generan las redes sociales, la tecnología con la que cuentan las empresas y el intercambio de información que están dispuestas a desarrollar hacia dentro y fuera de la organización. Miller, Besser y Sattler-Weber (2010) explican que el uso de redes sociales en las pequeñas y medianas empresas tienen un proceso gradual, ya que primero se crean, luego se retienen, después se extienden y por último se levantan en el uso de redes sociales. La rapidez del proceso depende de la apertura que tengan para informar y comunicarse. McDonnell y Shiri (2011) confirman esta tendencia, revelando además que el uso de las redes sociales tiene una evolución, comenzando con una simple navegación, llegando a obtener información para finalmente alcanzar una colaboración.

Abdul-Aziz y Wong (2011) van más allá, al investigar el efecto de las redes sociales para generar redes empresariales, constituyendo alianzas estratégicas para fortalecerse. Pedraza (2010) menciona que antes de comenzar a utilizar cualquier tipo de comunicación corporativa en una Red Social, se debe resolver un aspecto fundamental que es el de los objetivos que se pretenden alcanzar mediante su uso. Respecto al uso de las Redes Sociales como herramienta de marketing, Uribe (2010) menciona que las empresas la están



comenzando a utilizar pero todavía no está claro el uso específico, Castelló (2010) por su parte dice que las redes sociales se configuran como la herramienta del mundo del Internet más idónea para aquellas estrategias empresariales centradas en la orientación hacia el cliente. Kotler (2003) destaca la necesidad de que las empresas adecuen muchas de las estrategias de la vieja economía a la nueva forma de hacer negocios, ya que con la adopción de la Web en los negocios se transformarán todos los conceptos del cliente acerca de comodidad, rapidez, precio, información sobre productos y servicios.

La comunicación con los clientes y la publicidad son las principales, pero no las únicas formas que tienen las empresas para aprovechar las redes sociales como herramienta de marketing puesto que éstas pueden proveer de datos de comportamiento natural de los usuarios. Así, los perfiles y datos desde ellas pueden ser recolectados a través de técnicas automáticas o por medio de datos proporcionados directamente por la compañía, permitiendo a los investigadores explorar a gran escala patrones de amistad, uso y otros indicadores visibles (Hogan, 2008). Al respecto Clemons (2009) afirma que una de las formas más comunes del uso del Internet y las redes sociales como herramienta de marketing por parte de las empresas es la de realizar publicidad online. Uribe (2010) recopila algunos otros usos de las redes sociales en aspectos tan diversos de marketing como la construcción de reputación de marca y relaciones con los clientes, el branding o manejo de marca, para comunicarse con sus clientes y seguidores, para comercializar productos del mundo real en mundos virtuales, para la investigación y la medición de la satisfacción del cliente. En suma, los avances en la investigación de redes sociales tanto en su conceptualización como en su métrica apuntan a varios caminos de investigación. Este trabajo pretende impulsar uno de esos caminos aportando un modelo que pueda ayudar en esta medición.

## METODOLOGÍA

La investigación en Internet ha cambiado la forma de recolección de datos, procesamiento de la información, validación de datos y análisis de los mismos (Palvia et.al., 2004). La velocidad con que se actualizan los sitios web y la capacidad tecnológica para cambiarlos ha hecho más complicado aún el estudio en este campo (Estalella y Ardevol, 2011). Las redes sociales no son la excepción. Además de ser un fenómeno novedoso y poco estudiado, estas redes contienen datos, cifras en distintas modalidades – seguidores, siguiendo, tuits, posts, etc – que pueden ser explorados en forma integral o por separado (Sandoval-Almazán et.al., 2012). Esta investigación se enfoca en la red social de Twitter dentro de una empresa de entretenimiento. Para lo cual se hizo una investigación descriptiva, donde recolectamos los datos y los analizamos a partir de un modelo teórico.

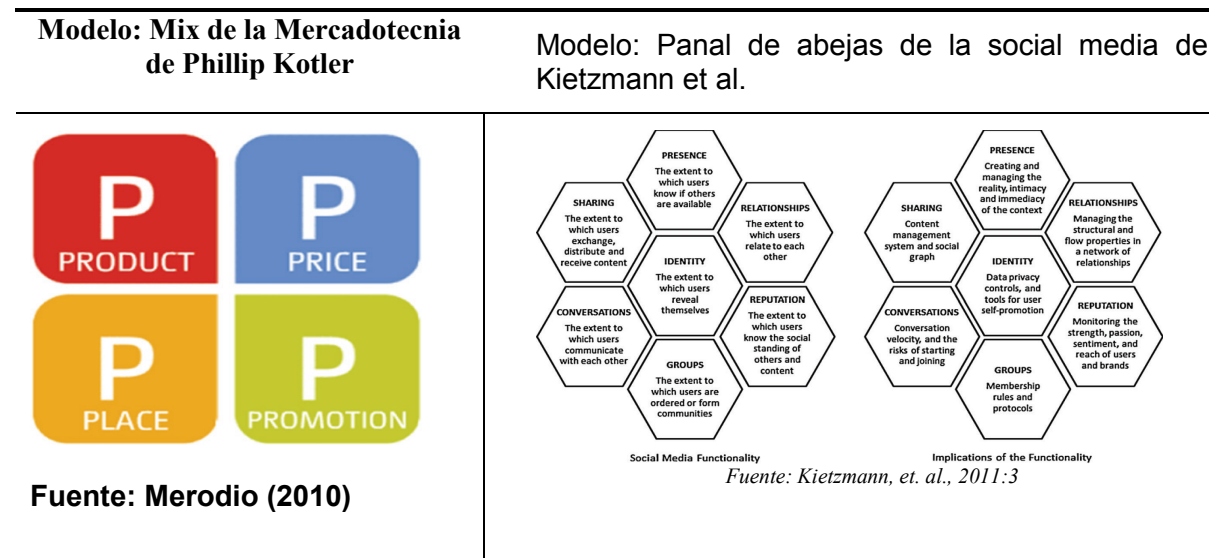
La investigación se llevó a cabo en dos fases: una primera etapa fue la recolección de los datos de la plataforma de redes sociales y una segunda fase fue el análisis de estos datos a partir de un modelo. Esta ponencia presenta los resultados de la segunda fase. El método que se siguió para esta fase fue: hacer una revisión teórica de los modelos para analizar redes sociales en las empresas, posteriormente seleccionar el modelo que fuera más cercano al caso de estudio, en este caso servicios de entretenimiento, aplicar los datos al modelo elegido y proceder al análisis para obtener las conclusiones.

En esta segunda fase se seleccionaron dos modelos (Fig. 1) de investigación para analizar los datos recabados: el primero fue el llamado Mix de la Mercadotecnia: modelo acuñado por Phillip Kotler que incluye y vincula los conceptos de Producto, Precio, Plaza y Promoción. Pero con la entrada de los canales 2.0 y el Marketing en Redes Sociales estás 4P han sido desplazadas por las 4C que son Cliente, Comunicación o Contexto, Costo y Conveniencia. El segundo modelo fue Panal de Abejas o modelo de siete bloques funcionales de la social media: propuesto por Kietzmann et al. (2011) conformado por 7 bloques de construcción (Identidad, Conversaciones, Intercambio, Presencia, Relaciones, Reputación y Grupos) que ayudan a comprender las necesidades de participación de la audiencia de los medios sociales. Ambos modelos son explicados en párrafos siguientes. Sin embargo, al hacer el análisis de los datos bajo estos dos modelos no se encontró una coincidencia satisfactoria en los resultados, por ello se procedió a



construir un modelo bajo la revisión de literatura previa, la experiencia de los investigadores en el tema y que se acercara mucho más a los datos y la realidad empresarial. Este resultado se muestra en la siguiente sección.

Figura 1: Modelos de mercadotecnia



*Mix de la Mercadotecnia (4 P's):* Modelo acuñado por Phillip Kotler (2003) que propone los conceptos de Producto, Precio, Plaza y Promoción; significa que un producto para tener éxito debía crearse, definirle un precio, ponerlo a la venta en el mercado y promocionarlo, evidentemente todo hecho de una manera eficaz. Cada categoría mantiene ciertas estrategias que a continuación se describen:

*Estrategias de producto:* Comprende actividades propias relativas a la unidad física, su empaque, garantía, servicio posterior a la venta, marca, imagen de la compañía, valor, entre otros.

*Estrategias de distribución plaza:* Refiere a todas las actividades de negocios involucradas en el almacenamiento y transporte de materias primas o productos terminados con el fin de cerciorarse que los productos lleguen en condiciones de uso a los lugares designados en el momento preciso.

*Estrategias de promoción:* Consiste en fomentar intercambios mutuamente satisfactorios con los mercados meta mediante la información, educación, persuasión, y recuerdo de los beneficios de una compañía o producto.

*Estrategias de precios:* Involucra actividades relacionadas con la determinación de un precio competitivo, que integre una ganancia para la empresa y un atractivo para el cliente.

*Mix de la Mercadotecnia (4 C's):* Con la entrada de los canales 2.0 y el Marketing en Redes Sociales estas 4P's han sido desplazadas por las 4C's:

*Estrategias de cliente:* Involucra actividades hacia producir lo que se vende, no vender lo que se produce. Los productos y la tecnología se cristalizan sólo si tienen relevancia para el mercado.

*Estrategia de comunicación:* Incluye actividades encaminadas a lograr una retroalimentación donde la comunicación permisiva, directa y bilateral.



*Estrategia de costo:* Actividades dirigidas a la valoración de componentes adicionales que afectan al consumidor como son un desgaste, tiempo invertido, costo psicológico, emocional, etc.

*Estrategia de conveniencia:* Considera el cómo llegar al cliente, independientemente de dónde se encuentre.

Panal de Abejas de la social media. También llamado modelo de siete bloques funcionales de la social media: Modelo propuesto por Kietzmann et al. (2011) conformado por 7 bloques de construcción que permite diferenciar las necesidades de cada usuario de acuerdo a la red social a la que se suscribe. Algunas organizaciones construyen sus propios contenedores sociales en donde tratan de vincular los siete bloques funcionales en torno a sus marcas.

*Identidad:* Atiende la necesidad de los usuarios por tener una identificación plena en la red social; incluye información tal como edad, género, profesión, ubicación, etc.

*Conversaciones:* Representa la medida en que los usuarios se comunican con otros a través de las redes sociales. Por ejemplo, Twitter se orienta más a las conversaciones que a la identidad.

*Intercambio:* Representa el grado en que los usuarios intercambian, distribuyen y reciben el contenido; al socializar se pretende intercambiar. Por ejemplo, Youtube, Flickr son utilizadas para compartir videos e imágenes respectivamente.

*Presencia:* Este bloque representa la medida en que los usuarios pueden conocer si otros usuarios están accesibles. Foursquare es el mejor ejemplo de cumplimiento a esta necesidad.

*Relaciones:* Representa el grado en el que los usuarios buscan relacionarse con otros usuarios. En algunos casos se busca una relación formal, regulada y estructurada como es el caso de LinkedIn.

*Reputación:* Es la medida en la que los usuarios identifican la posición de los demás. Puede ser medido en número de seguidores, número de menciones, etc.

*Grupos:* Representa la medida a la que los usuarios pueden formar las comunidades y las sub-comunidades. Ejemplo claro es Facebook al tener la capacidad de formar grupos con características en común y objetivos muy fijos.

Una vez estudiados los modelos se procedió a realizar una comparación de ellos. En la tabla 1, se puede observar el Mix de la mercadotecnia: 4P's y su evolución a 4C's, en donde la diferencia radica en que las 4C's ubican al cliente como principal pilar de la mercadotecnia, busca escuchar sus necesidades; mientras que el primer modelo genera productos sin saber las necesidades reales de los clientes. Ambos manipulan la publicidad, promoción, lealtad de marca y estudio de mercado. El modelo Panal de abejas, se centra en describir lo que los usuarios buscan al pertenecer a determinada red social. Centrada en satisfacer las necesidades de los clientes / usuarios. Sin embargo, rubros como la publicidad, la promoción y el estudio de mercado no son contemplados bajo la relación empresa-cliente.



Tabla 1: Comparación de Modelos de Análisis de Estrategias en RSV

		☺	☺
	☺	☺	☺
	☺	☺	☺
	☺	☺	☺
	☺	☺	☺
	☺	☺	☺
			☺

Fuente: Elaboración propia en base a los modelos estudiados.

### Propuesta de Modelo

Después de estudiar de manera teórica los dos modelos anteriores, y mediante un análisis de contenido con todos los Tweets objeto de estudio, se realizó la categorización en el bloque funcional correspondiente de acuerdo a cada modelo descrito. El resultado de estos análisis no fue completamente satisfactorio, ya que existieron mensajes que no pudieron ser categorizados en los rubros correspondientes, y se tendría que acudir a la Teoría Fundamentada (Glaser y Strauss, 1967) cuya esencia se traduce en desarrollar teoría que está enraizada en información sistemáticamente recogida y analizada – y que al ser un hallazgo de la investigación en el modelo estudiado, se pondría como complemento del mismo; esto debería ocurrir en ambos modelos estudiados. Se detectaron categorías diferentes que se decidió por realizar la propuesta de un modelo que las incluyera.

**Modelo de Ocho Estrategias de Social Media**, cuyas estrategias son:

*Atención al cliente:* Considera actividades tendientes a brindar una atención personalizada a los seguidores de las redes sociales.

*Atracción de seguidores:* Busca incrementar explícitamente el número de clientes potenciales en la red social.

*Presencia de marca / Lealtad:* Genera un posicionamiento o fuerza de la marca en la mente de los seguidores.

*Estudio de mercado:* La estrategia busca explorar los nichos de mercado, se obtiene información de seguidores, competidores y aliados.

*Colaboración:* Estrategia que difunde noticias del giro, busca generar trabajo en equipo, anuncia vacantes y mantiene un contacto con clientes, proveedores, colaboradores y entidades del medio. También se encarga de la labor social.

*Promociones:* Incluye acciones que incentivan la compra (promociones) específicamente para los seguidores de las redes sociales, lo que generará un “buzz” (marketing de boca en boca). Se manejan trivias, ofertas, concursos, promociones especiales.

*Publicidad:* Los seguidores están interesados en el tipo de información que la empresa ofrece, el tipo de producto que vende, las últimas noticias, los nuevos productos / servicios, eventos, lanzamientos, etc.

*Vinculación 2.0:* Las estrategias de marketing en la social media deben conjuntarse de manera integral, de tal forma que lo que se publique en una RSV, tenga coherencia y continuidad en las demás. Hemos revisado en apartados anteriores, que existen diferentes herramientas web 2.0 y cada una de ellas cumple



con propósitos específicos. Por ello, esta estrategia impulsa los clics de los seguidores hacia los demás recursos de la empresa en internet. Por ejemplo creando vínculos hacia la web, el blog, alguna otra red social, el correo electrónico, etc.

## CONCLUSIONES

No todas las Redes Sociales son iguales y deben manejarse de la misma forma, ya que a través del modelo de Kietzmann et al. (2011) de siete bloques funcionales nos dimos cuenta que cada una cumple expectativas de diferentes necesidades entre sus usuarios. Tampoco es posible utilizar modelos de mercadotecnia tradicional en la social media, ya que como se demostró en el análisis de la mezcla de la mercadotecnia, hoy existen prácticas que antes no figuraban, como bien lo apunta Kotler (2003): “Una porción cada vez mayor del marketing moderno está pasando del mercado al ciberespacio”. Las empresas de servicios en México han comenzado a utilizar las redes sociales para relacionarse con sus clientes, especialmente el caso estudiado permitió corroborar el uso de Twitter para vincularse con las propuestas, necesidades y expectativas de sus clientes; esto es, la empresa está realizando una estrategia de mercadotecnia para influir en su participación de mercado.

La ausencia de un modelo de análisis de usos y estrategias comerciales que pudiera adaptarse al caso de estudio, motivó esta investigación para formular una propuesta de modelo que aborda ocho categorías que condujeron a identificar las tácticas de Cinépolis en Twitter. Los resultados revelan que las Redes sociales se usan como nuevo canal de comunicación con el consumidor -principio que se mantuvo consistente en los tres modelos de análisis. Con esto se demuestra cómo las redes sociales virtuales permiten nuevas formas de estrategias empresariales, generando grandes cambios en la forma de marketing. Sin embargo, este estudio solamente tiene los resultados de una sola empresa en un tiempo determinado. Por lo tanto, no se pueden generalizar estas conclusiones a toda las empresas de entretenimiento o bien, a las empresas de servicio en México.

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# UN ENFOQUE FRACTAL CON TÉCNICA WAVELET: ESTIMACION DEL COEFICIENTE DE HURST DE LOS ÍNDICES ACCIONARIOS DE LOS PRÓXIMOS PAÍSES INTEGRANTES DEL BRIC

Stephanie Rendón de la Torre, Universidad Nacional Autónoma de México

## RESUMEN

*En esta investigación se utilizan wavelets en la estimación del coeficiente de Hurst de los índices accionarios más importantes de cuatro países emergentes considerados como los próximos integrantes del grupo de economías BRIC: México, Corea del Sur, Turquía e Indonesia. Los objetivos son determinar: si existe o no comportamiento persistente de largo plazo en los mencionados índices, si bajo esta perspectiva debe considerárseles mercados emergentes o mercados maduros, evaluar sus características no lineales y fractales (si las hay), determinar si es posible estimar tendencias del comportamiento futuro de estos mercados con wavelets, conocer las aplicaciones de los resultados obtenidos, valorar la efectividad del método utilizado, delinear las posibilidades que existen para el estudio del análisis fractal, y finalmente proponer una línea de investigación viable que sea más concordante con la crítica al comportamiento aleatorio de precios y rendimientos de la Hipótesis de Mercado Eficiente.*

**PALABRAS CLAVE:** Wavelet, análisis fractal, coeficiente de Hurst, persistencia, mercado emergente.

## A FRACTAL APPROACH WITH WAVELET TECHNIQUE: HURST EXPONENT ESTIMATION OF STOCK MARKETS OF THE NEXT NEW BRIC COUNTRIES

### ABSTRACT

*This work uses wavelets in determining Hurst's coefficient of the most important stock indices of four emerging markets known as the next new economies that will compound the BRIC group: Mexico, North Korea, Turkey and Indonesia. The objectives are: to determine whether or not persistence behavior in the long run exists for these indices; if under this perspective they should be considered as emerging markets or mature markets, to assess the non-linear and fractal characteristics (if found), to verify if it is possible to estimate future tendencies using wavelet techniques, to assess the results and to find new possibilities for financial fractal analysis and to seek other alternatives under this investigation research line. Finally, this work proposes a research field more viable and in accordance with the criticism to the random walk and to the Efficient Market Hypothesis approach of markets.*

**JEL:** C58, G14, C02, C46

**KEYWORDS:** Wavelet, fractal analysis, Hurst exponent, persistence, emerging market

## INTRODUCCIÓN

El grupo de los once países que integrarán el nuevo grupo de países BRIC, según el banco de inversiones Goldman Sachs y su Presidente del Consejo de manejo de activos, el reconocido economista Jim O'Neill



(2005, 2011) son: Irán, Indonesia, México, Corea del Sur, Filipinas, Turquía, Nigeria, Vietnam, Pakistán, Egipto y Bangladesh. De acuerdo al entorno financiero global, hay otras fuentes que mencionan a estos países como futuros mercados emergentes fuertes, tales como banco BBVA, HSBC, Fidelity y en general la comunidad financiera. Para inicios del año 2011, la suma de los PIB de: Corea del Sur, México, Turquía e Indonesia suman el 73% del total de la suma de los PIB en conjunto de los 11 países mencionados; se determinó el coeficiente de Hurst de los índices accionarios más importantes de estos cuatro mercados emergentes mencionados: Para México se analizó el índice accionario IPC desde 1996- a agosto 2012, para Corea del Sur se analizó el índice KOSPI desde 1996- a agosto 2012, para Indonesia el JCI, desde 1996- a agosto 2012, y finalmente para Turquía se analizó el XU100, desde 1996- a agosto 2012. Las observaciones analizadas corresponden a precios diarios de cierres de mercado oficiales obtenidas de la plataforma de Bloomberg.

La finalidad de esta investigación es determinar si se encuentra comportamiento fractal y persistente en el largo plazo a partir de la técnica con wavelets como método de estimación del coeficiente de Hurst, es decir, evaluar si es posible realizar estimaciones y pronósticos del comportamiento futuro de los mencionados índices, cuyas economías cada vez son más importantes en el ámbito global y que en un futuro formarían parte del grupo de los BRIC, y si bajo esta perspectiva debe considerárseles mercados emergentes o mercados maduros, evaluar las características no lineales y fractales (si las hay), determinar si es posible estimar tendencias del comportamiento futuro de estos mercados con wavelets, conocer las aplicaciones de los resultados obtenidos, valorar la efectividad del método utilizado, bajo la lupa de esta investigación delinear las posibilidades que existen para el estudio del análisis fractal, así como encontrar alternativas a seguir en este planteamiento de investigación. El documento se divide de la siguiente forma: la segunda sección trata sobre la revisión literaria. La tercera sección describe la metodología empleada, la cuarta sección contiene los resultados, la quinta sección presenta las conclusiones, y la última sección presenta referencias.

## REVISIÓN LITERARIA

### Estudios Previos: Hipótesis de Mercados Eficientes

Hasta los años de los ochenta se creía que los mercados financieros eran impredecibles y totalmente aleatorios de acuerdo a la Hipótesis de los Mercados Eficientes (HME). En las últimas décadas, las teorías del caos han tenido un dramático impacto en el modelaje y el entendimiento de muchas disciplinas y cada vez se pone más atención en los conceptos tales como dimensión fractal, sistemas dinámicos no lineales, teorías caóticas, etc. Las siguientes características indican que los mercados de capitales son sistemas dinámicos no lineales, que no muestran distribuciones gaussianas y que no son descritas por la

HME (Peters, 1991): Existen correlaciones a largo plazo y patrones (efecto de memoria de largo plazo en los mercados); puntos críticos (erráticos) en los mercados bajo ciertas condiciones y a ciertos momentos; series de tiempo financieras que, en pequeños incrementos de tiempo, se verán de la misma forma y tendrán la misma estructura estadística (estructura fractal); entre más adelante en el tiempo analicemos, los pronósticos serán menos confiables (dependencia sensible a las condiciones iniciales); existen grandes cambios en los precios, y son mucho más frecuentes de lo que establece la teoría gaussiana; las observaciones reales son de naturaleza leptocúrtica, y las distribuciones de los cambios de precios no son normales. Diversos autores e investigadores de todo el mundo están encontrando evidencia de no linealidad y de memoria de largo plazo en los mercados utilizando técnicas de análisis fractal y de teorías del caos: Meese y Rose (1991), Peters (1991, 1994), Mandelbrot (1970), Chorafas (1994), Bayraktar, E., Poor, H., Sircar, K., (2004), Greene y Fielitz (1977), Cajueiro, D. O., Tabak, B. M. (2004), Anderson y Bollerslev (1997) así como Dacorogna, Olsen, Müller, Richardson y Pictet (2001) demuestran que han encontrado dependencia y persistencia de largo plazo así como distribuciones de colas pesadas en series de tiempo financieras en sus investigaciones, de hecho encontraron que la presencia de la dependencia a



largo plazo puede ser cuantificada por el exponente de Hurst y también prueban en otro estudio que el escalamiento de los incrementos de la varianza de un exponente  $H=0.50$  lleva a una equivocación en el intento de pronóstico de tendencia, y esto realmente cuestiona la validez de los modelos de valuación existentes.

### Wavelets

Una señal puede ser expresada como la suma infinita de senos y cosenos. A esto se le conoce como expansión de Fourier. La gran desventaja de la expansión de Fourier es que este tipo de análisis sólo tiene resolución en la frecuencia pero no en el dominio del tiempo, es decir, que aunque podamos determinar todas las frecuencias presentes en una señal no sabemos dónde se presentan éstas. En las últimas décadas se han estado investigando soluciones que podrían representar una señal en los dominios del tiempo y frecuencia al mismo momento de ocurrencia. El análisis por wavelets es probablemente la solución más reciente para esta problemática; el estudio de wavelets no tiene más de unos 30 años de investigación.

El enfoque de wavelets es utilizado en diversos tipos de análisis, entre otros: el análisis de señales, compresión de señales, métodos de elementos finitos, ecuaciones diferenciales, ecuaciones integrales, entre otras. También tiene aplicaciones en geofísica, biología, medicina y finanzas. Para efectos de esta investigación se mostrará la aplicación de ecuaciones wavelets en series de tiempo financieras. El análisis de Fourier sólo puede utilizarse para analizar series de tiempo del tipo estacionarias; para series no estacionarias (como las series de tiempo financieras) se aplica el análisis por wavelets.

Una wavelet es una función de estructura especial; generalmente una wavelet consiste en dos funciones, una de filtro de bajo paso y otra de filtro de alto paso. La función wavelet calcula las diferencias entre una predicción y el valor actual. Son similares a las transformadas de Fourier (que se representan por series de funciones seno y coseno) y son funciones que tienen movimientos oscilatorios (“wave = ola”) y que decaen a cierto número de desvanecimientos (“let = dejar, caer”) y estas dos características son las que hacen ideales a estas funciones para usarse como filtros que descomponen una señal en diferentes niveles de resolución (Mallat 1989). Las principales características de las wavelets que son útiles para el análisis econométrico en finanzas son que: a) Pueden ser usadas en el análisis de series no estacionarias.

b) Permiten localizar en el tiempo fenómenos específicos. c) Permiten obtener una buena aproximación de la señal original. Hay otras dos características que hacen posible la construcción de las wavelets y son la admisibilidad y la regularidad. La admisibilidad se refiere al término de “wave” que consiste en que la transformada de Fourier de una función decaiga a la 0 frecuencia, es decir el valor promedio en el dominio del tiempo debe ser 0, y es por eso que la función oscila. La regularidad hace referencia al desvanecimiento “let”, porque la función wavelet se suaviza en el dominio del tiempo y frecuencia y tendrá N momentos de decaimiento. Una función wavelet, oscila y se desvanece a N número de aproximaciones. La idea principal con el enfoque de poder representar tiempo y frecuencia de forma conjunta, tiene que ver con cortar la señal en partes y luego analizar esas partes por separado para obtener más información de los componentes de las frecuencias.

Cómo cortar la señal es el punto crucial para el análisis de transformadas wavelets, ya que existe el principio de incertidumbre de Heisenberg (1949), que en términos de procesamiento de señales establece que es imposible saber la frecuencia y el tiempo exactos de ocurrencia de la frecuencia en una señal, es decir, una señal no puede ser representada como un punto en el espacio de tiempo-frecuencia. Para cortar la señal tomando en cuenta el principio de incertidumbre mencionado, se utiliza la transformada wavelet, que usa una ventana modulada totalmente escalable; esta ventana se desplaza a lo largo de la señal y para cada posición se calcula el espectro. Este mismo proceso se repite muchas veces con una ventana más pequeña para cada ciclo. El resultado es un conjunto de representaciones de la señal de tiempo-frecuencia, todas con distinta resolución. El análisis de wavelets es como hacer un zoom de una fotografía (Valens



2004) en el que se tiene la foto del todo (escala larga), y se puede hacer un zoom a una pequeña sección para ver los detalles (pequeña escala). Ramsey, Usikov y Zaslavsky (1995) encontraron que hay evidencia clara de no-aleatoriedad en el índice S&P 500 por el periodo de años desde 1928-1990 utilizando wavelets para examinar dicho índice en diferentes escalas de tiempo; ellos concluyen que hay un cierto grado de estructuración en el índice, es decir, encontraron ciertos patrones posibles sólo a ciertas escalas, pero que revelan que el uso de wavelets es una buena herramienta que puede evidenciar pronósticos en las series de tiempo. El análisis por wavelets ha sido empleado para la estimación del coeficiente de Hurst por sus propiedades efectivas; la invarianza de escala y las propiedades de los procesos autosimilares pueden ser examinados eficientemente vía wavelets. Abry y Veitch (1998) diseñaron un estimador eficiente de  $H$  que llamaron Abry-Veitch DWM, utilizando las transformadas de Daubechies. Bayraktar, Poor y Sircar (2004) desarrollaron una metodología utilizando wavelets en la que estimaron el coeficiente de  $H$  del S&P 500 y encontraron que en ciertos periodos el índice resultó más persistente que en otros. Kaplan I. (2004) realizó un estudio utilizando funciones wavelets de Haar y Daubechies  $D_4$ , y análisis R/S sobre la determinación de  $H$  sobre acciones de la compañía americana IBM.

### Coeficiente de Hurst

El exponente o coeficiente de Hurst es un estimador numérico de la persistencia de una serie de tiempo; es un cuantificador del grado de las propiedades de memoria de largo plazo de un conjunto de observaciones. La razón por la que el exponente de Hurst es un estimado y no una medida definitiva es porque el algoritmo opera bajo la premisa de que las series de tiempo son fractales, lo cual no es enteramente cierto para todas las series de tiempo financieras ya que son fractales y también aleatorias, dependiendo del momento. Lo que hace valioso el uso del exponente de Hurst en el análisis financiero es que brinda una forma de clasificar las series temporales en términos de su predicción; da una medida de si los datos constituyen o no un paseo aleatorio (un movimiento browniano) o bien, para saber si existen patrones subyacentes que no son reconocibles a simple vista.

Cuando  $H=0.50$ , resulta un evento aleatorio puro ya que la serie presenta movimiento browniano tradicional; si  $H<0.50$  se trata de un evento con un comportamiento anti persistente o de reversión a la media, es decir si el movimiento anterior fue hacia una dirección, es probable que el siguiente movimiento será en dirección opuesta; si  $H>0.50$  indica un comportamiento persistente, muy posiblemente de naturaleza fractal y caótica, y por lo tanto con memoria de largo plazo. El valor de  $H>0.50$  implica que las observaciones no son independientes, sino que cada evento tiene una memoria de largo plazo. El pasado determina el presente; los eventos están interconectados. Esta es una aseveración interesante, se trata de proponer una correlación matemática entre el impacto del presente sobre el futuro.

Qian y Rasheed (2004) realizaron una investigación donde analizan por periodos de 4 años el comportamiento de los coeficientes obtenidos del coeficiente de  $H$  desde 1930-2004 del índice Dow Jones y encontraron, mediante el uso de redes neuronales, que en los periodos donde el coeficiente de  $H$  es más elevado, es más fácil predecir su tendencia que en los periodos donde  $H$  es más cercano a valores de 0.50. Hay autores que observan que los mercados emergentes presentan coeficientes de  $H$  por encima de 0.50, y los mercados maduros tienden a tener valores muy cercanos o iguales 0.50; Kwon y Oh (2012) realizan un análisis de varios mercados emergentes; Gursakal, Aydin, Gursakal y Tuzunturk (2009) realizan un estudio del coeficiente de  $H$  del índice Istanbul Stock Exchange y determinan que este mercado emergente presenta comportamiento fractal y persistente; Cajueiro y Tabak (2004) realizan un estudio de estimación del coeficiente de  $H$  a varios índices de mercados emergentes y encuentran que con el tiempo se están volviendo menos persistentes, a medida que el mercado se vuelve maduro.

¿Porqué aplicar análisis wavelets a los índices más importantes de los mercados emergentes, los que posiblemente próximamente serán llamados nuevos BRICS (Según Goldman & Sachs, Jim O'Neill (2011) y muchos otros analistas financieros? Porque se trata de mercados no maduros y hay diversos



autores (algunos ya se mencionaron líneas arriba) que soportan la teoría de que los mercados no maduros (emergentes) presentan coeficientes de H mayores de 0.50 (en general), y que al contrario los mercados maduros revelan (en general) conductas más cercanas a la aleatoriedad y son más difíciles de predecir, y posiblemente esto se deba a que los operadores de mercados maduros persiguen la estabilización del mercado, si un índice se va hacia arriba, los operadores querrán llevarlo en sentido contrario y viceversa, para realizar utilidades. De manera contraria, los mercados emergentes presentan el llamado “efecto manada”, que genera patrones de persistencia en el mercado y es común que existan operadores que persiguen la especulación en estos mercados, luego entonces el análisis del coeficiente de H podría aplicarse a la construcción de portafolios y gestión de riesgos.

## METODOLOGÍA

El programa que se utilizó para el cálculo del coeficiente de Hurst mediante la técnica de wavelets es BENOIT 1.2. El análisis wavelet que realiza el programa BENOIT 1.2 permite estimar el exponente de H y la dimensión fractal; analiza variaciones en la potencia al descomponer una serie de tiempo en un espacio de tiempo-frecuencia para determinar tanto los modos dominantes de la variabilidad y el modo en que éstos varían con el tiempo. Las wavelets permiten a las series de tiempo ser vistas en múltiples resoluciones. Cada resolución refleja una diferente frecuencia. Esta técnica toma los promedios y los diferenciales de una señal, los descompone y los transforma en un espectro.

Los algoritmos de wavelets trabajan sobre series de tiempo con valores que correspondan a potencias de dos (por ej. 4, 64, 128, 256...). Cada paso de la transformación de wavelet produce dos grupos nuevos valores: un grupo de promedios y un grupo de diferencias (con diferencias me refiero a los coeficientes de wavelets). Cada paso produce un grupo de promedios y coeficientes que son la mitad de tamaño del tamaño de los datos que la originaron. Por ejemplo: en una serie de tiempo que contiene 256 elementos, el primer paso producirá 128 promedios y 128 coeficientes. Los promedios entonces, se vuelven el dato inicial del siguiente paso (por ej. 128 promedios resultan en un nuevo grupo de 64 promedios y 64 coeficientes). Esto continúa hasta que queda un promedio y un coeficiente.

En esta investigación se utilizaron 4096 observaciones (1996-agosto de 2012) en cada serie de tiempo, es decir que  $n=4096$ , porque es la potencia resultante de elevar el 2 a su doceava potencia:  $2^{(12)}$ . Si se hubieran querido tomar más observaciones habrían tenido que ser  $n=8192$ , o bien  $2^{(13)}$  y en algunos índices, por ejemplo el de México (IPC) no existe tal número de observaciones de cierres de precio diarios, es por eso que para hacer el análisis sobre el mismo número de datos en cada serie de tiempo se utilizaron 4096 observaciones. El promedio y la diferencia de las series de tiempo se hacen sobre una ventana de valores. La mayoría de los algoritmos de wavelets calculan cada nuevo promedio y diferencia utilizando esta ventana sobre los datos iniciales. La potencia del coeficiente espectral de dos generado por la función wavelet refleja el cambio en la serie de tiempo a varias resoluciones.

El primer coeficiente refleja los cambios de más altas frecuencias. Cada coeficiente siguiente refleja menos cambios a frecuencias más bajas. La representación de una función wavelet arroja una expresión de multi-resolución de una señal con localización en el tiempo y en la frecuencia. Una función  $X(t)$  es descompuesta en una familia de funciones, llamadas wavelets. Las wavelets “padre” se integran a uno y se usan para representar una escala muy larga de componentes suavizadores de la señal, y generan los coeficientes de escalamiento y actúan como filtros de paso bajo. Las wavelets “madre” se integran a cero, representan las desviaciones de los componentes suavizados y actúan como filtros de alto paso. Cada wavelet está dada por el escalamiento y traslación de una función generadora, llamada “madre wavelet”, la cual oscila, tiene energía finita y media de cero (Ciftlikli, Gezer, 2010). La siguiente es la wavelet “padre”:

$$\Phi_{J,k} = 2^{-(J/2)} \Phi \left( \frac{t - (2^J)k}{2^J} \right) \quad \dots(1)$$



La siguiente es la wavelet "madre":

$$\Psi_{j,k} = 2^{-(j/2)} \Psi \left( \frac{t - (2^j)k}{2^j} \right), j = 1, \dots, J$$

$$\int \Psi(t) dt = 0$$

...(2)

$S$  = parámetro de escalamiento a la escala diádica  $2^j$ . Dada esta familia de funciones base, definimos la secuencia de los coeficientes que representan las proyecciones de la función observada en la base propuesta:

$$S_{J,k} = \int f(t) \Phi_{J,k}$$

...(3)

$$d_{j,k} = \int f(t) \Psi_{j,k}; j = 1, \dots, J \quad \dots(4)$$

Donde  $S_{J,k}$  son los coeficientes para la wavelet "padre" en su máxima escala, ( $2^J$ ), conocidos como coeficientes de suavización, y  $d_{j,k}$  son los coeficientes detallados obtenidos de la "madre" en todas las escalas desde la 1 a la  $J$  (máxima). Dados los coeficientes, la función  $f(t)$  se representa:

$$f(t) = \sum_k S_{J,k} \Phi_{J,k}(t) + \sum_k d_{J,k} \Psi_{J,k}(t) + \dots$$

$$\dots + \sum_k d_{j,k} \Psi_{j,k}(t) \dots + \sum_k d_{1,k} \Psi_{1,k}(t) \quad \dots(5)$$

La estimación del coeficiente de Hurst por el método de wavelet es mucho más acertada que otras metodologías (Preciado, Morris 2008) que sobreestiman la persistencia y no se comportan bien al examinar la persistencia en periodos cortos de tiempo. Para confirmar la validez de esta prueba se realizó una segunda estimación de  $H$  con el método de rango escalado: R/S diseñado por Mandelbrot (1970). El análisis R/S permite analizar sistemas dinámicos no lineales, que mantienen procesos de memoria larga, como es el caso de las series de tiempo financieras, y facilita el reconocimiento de las series como fractales. Previo a correr el análisis R/S, se filtraron los datos de las series de tiempo de los índices, para eliminar trazos de ruido blanco que pudieran distorsionar el resultado del coeficiente de  $H$  (se utilizó una herramienta que utiliza técnicas de wavelets para este filtrado), realizada con el software BENOIT 1.2. Después, se determinaron los coeficientes de  $H$  por periodos consecutivos de 4 años en todas las series para analizar brevemente el cambio de la potencia de  $H$  a través del tiempo en cada serie y para verificar cómo es que estos mercados emergentes van o no volviéndose más eficientes, o si en algún punto dejan de tener características fractales, y de si la persistencia es constante o no.

## RESULTADOS

Se realizó el análisis por wavelets de los mercados en comento para determinar el coeficiente de Hurst y se obtuvieron los siguientes resultados; (ver Tabla 1)



Tabla 1: Resultados Obtenidos de Cada Índice Accionario (Determinación de Coeficiente de Hurst y Dimensión Fractal)

Índice	Periodo	H obtenido por wavelets	DF	Observaciones originales	Puntos analizados	H obtenido por método R/S
IPC	1996-2012	0.613	1.387	4096	4096	0.572
KOSPI	1996-2012	0.573	1.427	4096	4096	0.565
XU100	1996-2012	0.604	1.396	4096	4096	0.569
JCI	1995-2012	0.615	1.385	4096	4096	0.595

De acuerdo a los resultados obtenidos en la Tabla 1, los cuatro índices presentan indicios de comportamiento fractal y una memoria de largo plazo. Los coeficientes  $H$  obtenidos mediante wavelets en todos los casos resultan mayores a 0.50, es decir, que hay un comportamiento persistente de las series de tiempo. Lo interesante es que en todos los casos se obtuvo un comportamiento persistente, siendo los índices más persistentes el de Indonesia con  $H=0.615$  y el de México  $H=0.613$ , con dimensiones fractales de 1.385 y 1.387, respectivamente. Fuente: Elaboración propia.

Para confirmar la persistencia se realizó una segunda estimación de los coeficientes de  $H$  con el método de rango escalado R/S y se filtraron los datos de las series de tiempo de los índices, para eliminar trazos de ruido blanco que pudieran distorsionar el resultado de  $H$ . En todas las series de tiempo estudiadas de Indonesia y México se obtuvo la mayor persistencia, igual que con el análisis fractal que emplea wavelets. Algunos autores como Peters (1991) o Díaz Mata (2006) mencionan que hay mayor o menor nivel de persistencia dependiendo de qué tanto el coeficiente de  $H$  se aproxime a 1. En el caso estudiado se observó, que en el índice de Indonesia hay una probabilidad del 57.2% (con wavelets) y de 59.5% (con R/S) de que si el último movimiento por cierto periodo, fue alcista, el siguiente también lo sea. En el IPC, se observó que hay una probabilidad del 61.3% (Wavelets) y 57.2% (R/S), en el KOSPI una probabilidad del 57.3% (wavelets), y 56.5% (R/S), y del XU100 del 60.4% (Wavelets) y del 56.9% (R/S) de que si el último movimiento fue alcista el siguiente también lo sea. Se obtuvo que los coeficientes de  $H$  estimados vía el método R/S resultaron ser menores que los estimados vía método wavelet; sin embargo, todos los resultados obtenidos dieron cifras por encima de 0.50, confirmando así la persistencia en todas las series. Con este análisis se obtuvo que la serie más persistente fue la del índice JCI.

Tabla 2: Coeficientes de Hurst Obtenidos con Wavelets Por Ciclos de Cuatro Años

Coeficientes de Hurst obtenidos (wavelets)				
Periodo en años	XU100	IPC	KOSPI	JCI
2009-2012	0.671	0.594	0.637	0.648
2005-2008	0.541	0.574	0.519	0.542
2000-2004	0.578	0.631	0.497	0.650
1996-1999	0.726		0.619	0.565
1994-1999		0.657		
1992-1995	0.704		0.627	0.830
1988-1991	0.728		0.618	0.826
inicio-1987			0.707	0.737

De acuerdo con Peters (1994) quien encontró ciclos de cuatro años para el S&P 500 y para el Dow Jones, se analizaron los coeficientes de  $H$  de cada índice por intervalos consecutivos de cuatro años para verificar qué tanto los índices se han vuelto más o menos persistentes con el tiempo. Fuente: elaboración propia

En la Tabla 2, se observa que en el XU100 (índice de Turquía) la persistencia más alta fue en el periodo de 1988-1991 donde  $H=0.728$ , o bien hay 72.8% de probabilidad de que si el último movimiento fue hacia cierta dirección el siguiente también lo sea. Para el IPC (México) el nivel más alto se registra en el periodo de 1994-1999 donde  $H=0.657$ ; o bien hay un 65.7% de probabilidad de que si el movimiento anterior fue hacia cierta dirección el que sigue también lo sea en esa dirección.

En el índice coreano se observa el nivel de persistencia más alto en el periodo inicial de su existencia con  $H=0.707$ ; es decir con un 70.7% de probabilidad de persistencia, y va disminuyendo conforme pasan los años hasta llegar a un 51.9% en el periodo de 2005-2008, y luego aumentar a un 63.7% en 2009-2012; y para el índice JCI de Indonesia sorprendentemente el nivel de persistencia fue altísimo en el periodo de



1988-1995 donde  $H=0.826$  y  $H=0.830$ , respectivamente, es decir, mas del 80% de probabilidad de que si el último movimiento fue alcista el siguiente también lo sea; y este mercado resulta ser el que más memoria a largo plazo registra, y también se puede apreciar que conforme transcurren los años  $H$  va disminuyendo. Una conclusión observable es que la persistencia no es constante, y forzosamente tendría que ver con periodos y ciclos dentro de las series de tiempo.

Al mencionar que se observó que la persistencia no es constante, se refiere a que la persistencia no es infinita y que tiene cierto periodo de duración, es decir, hay momentos en los que la persistencia es mayor que en otros. En el caso del KOSPI hay un caso de antipersistencia en el periodo de 2000-2004  $H=0.497$ . En todos los índices se observa una disminución de la fuerza de la persistencia a lo largo de los años; pero para el periodo de 2009-2012, el valor de  $H$  se incrementa de nuevo (en el caso del IPC y del XU100). En el JCI el valor de  $H$  es más variable, comienza con  $H=0.737$ , luego se incrementa a  $H=0.826$ , luego  $H=0.830$ , y después disminuye en el periodo de 1996-1999 hasta  $H=0.565$ , luego aumenta a  $H=0.65$ , y después vuelve a disminuir. Se observa una tendencia genérica de persistencia alta, seguida de otra tendencia de persistencia débil, y finalmente, la persistencia vuelve a aumentar; es decir, se observa la presencia de ciclos fractales.

## CONCLUSIONES

¿Porqué aplicar análisis fractal (determinación de coeficiente de  $H$  mediante wavelets) a los índices más importantes de los mercados emergentes, los llamados nuevos BRICS? Hay muchos trabajos de autores (algunos mencionados en esta investigación) que opinan que los mercados emergentes, resultan más persistentes, es decir guardan más memoria de largo plazo que los maduros. El análisis fractal ofrece una vía alterna de interpretación del comportamiento de las series de tiempo de los mercados y estos resultados se pueden aplicar en el diseño de portafolios y de gestión del riesgo. Los mercados emergentes son mercados que poseen gran potencial y que hay que tener en la mira y que para efectos del análisis fractal al ser inmaduros llegan a ser muy persistentes y por lo tanto hay un mayor grado de predicción que en otro tipo de mercados.

Podemos afirmar que se detectó comportamiento fractal y de memoria de largo plazo, porque se obtuvieron coeficientes de  $H$  mayores a 0.50 en los análisis realizados. En todas las secciones analizadas de las serie de precios de cierre diarios de los índices de: México, IPC desde 1996- a agosto 2012, Corea del Sur el índice KOSPI, Indonesia, el índice JCI, y Turquía el XU100 se obtuvieron  $H>0.50$ .

El análisis por medio de wavelets es confiable y para confirmar que la prueba con wavelets que se realizó sobre las series de tiempo de los índices fue válida, se aplicó un segundo análisis fractal con la metodología R/S (de rango escalado) y se filtraron las observaciones para retirar ruido blanco que pudiera distorsionar el estimado de  $H$ , es decir, eliminar todos aquellos datos que pudieran distorsionar el resultado. Los resultados obtenidos fueron coeficientes de  $H>0.50$  en todos los casos, lo que confirma que la técnica de estimación de coeficiente de  $H$  por medio de wavelets es efectiva.

En cuanto a la fuerza de la fractalidad de las series, los resultados de los coeficientes de  $H$  obtenidos con wavelets de estos mercados emergentes varían entre 0.573 y 0.615; como se mencionó en esta investigación se habla en la literatura financiera de que los mercados emergentes son más persistentes que los maduros y a medida que va transcurriendo el tiempo estos mercados se vuelven maduros y dejan de serlo (no es objeto de esta investigación la comprobación de dicha teoría), sin embargo, se observó en los resultados de la Tabla 2 que en todos los índices estudiados, la persistencia ha disminuido a través del tiempo, es decir, la fuerza de la memoria de largo plazo ha disminuido, sin llegar a ser aleatoria aún. Estos mercados se están poco a poco volviendo maduros (bajo la perspectiva del análisis fractal) porque a través del tiempo sus coeficientes de  $H$  están aproximándose a 0.50. Una conclusión observable que resulta es que la persistencia no es constante, es variable, y forzosamente tendría que ver con periodos y ciclos



dentro de las series de tiempo. La detección de esos ciclos, (saber cuándo termina uno y empieza otro, es otra pregunta de investigación que se abre a partir del presente trabajo).

El pasado determina el presente; los eventos están interconectados. Esta es una aseveración interesante, se trata de proponer una correlación matemática entre el impacto del presente sobre el futuro. Una aplicación de estos resultados sería en la construcción de portafolios y coberturas. Por ejemplo: un portafolio que consista en índices o acciones que comparten un determinado valor de  $H$  y analizar sus retornos. Si un índice en particular muestra que su coeficiente  $H$  disminuye frente a un determinado valor, la posición que se tiene en ese índice o acción debería evaluarse si debería cerrarse o viceversa. El análisis fractal podría coadyuvar en el análisis bursátil de tendencias, de gestión de riesgos y de diseño de portafolios. El planteamiento de una Hipótesis de Mercado Fractal como la que plantea Peters (1994) es una hipótesis muy interesante y a la fecha poco explorada. La HME debe ser replanteada y es precisamente la naturaleza fractal de las cosas, del mundo, del universo mismo, la que obliga a replantear este sendero como una alternativa de investigación y a continuar la búsqueda en la experimentación y la construcción de modelos que verdaderamente se apegue a los hechos reales y no únicamente a las teorías, y éste trabajo habrá sido exitoso si es que estimula la investigación de estos u otros mercados y de esta línea de investigación. La propuesta es encontrar nuevos modelos que sean más acordes con la crítica al comportamiento aleatorio de precios y rendimientos y reconocer la existencia de la naturaleza fractal en los mercados.

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## **BIOGRAFÍA**

Stephanie Rendón es Lic. en Contaduría Pública y Finanzas por el Instituto Tecnológico de Estudios Superiores de Monterrey (ITESM-CCM) y estudia la maestría de Finanzas Bursátiles en la Universidad Autónoma de México (UNAM), en la División de Posgrado de la Facultad de Contaduría y Administración ubicada en: Ciudad Universitaria, en México D.F. Actualmente realiza investigación independiente sobre análisis fractal y multifractal en finanzas. Email: stretomx@gmail.com



# POTENCIAL RECAUDATORIO Y FORTALECIMIENTO DE LA AUTONOMIA FINANCIERA DE LOS GOBIERNOS ESTATALES EN MEXICO

Manuel Díaz Flores, Universidad Autónoma de Aguascalientes  
Roberto González Acolt, Universidad Autónoma de Aguascalientes

## RESUMEN

*El presente trabajo forma parte de un proyecto de investigación más amplio que revisa diversos aspectos del Sistema Nacional de Coordinación Fiscal desde la perspectiva de las fuentes de ingresos de las Entidades Federativas y sus Municipios de México. El objetivo es medir el potencial que cada una de las entidades federativas tiene en la recaudación de impuestos considerando que es una de las fuentes de ingresos más importantes. La medición se hace considerando que metodológicamente es correcto tomar como base de la recaudación que las entidades federativas hacen de los dos impuestos más importantes el Impuesto al Valor Agregado (IVA) y el Impuesto sobre la Renta (ISR) aunque este ingreso no se quede en su localidad. Con la finalidad de analizar su comportamiento regional se toma la clasificación de las regiones de México que hace el Instituto Nacional de Estadística Geografía e Informática (INEGI). Las relaciones y diferencias entre las diversas regiones se hacen a través de un Modelo de Regresión Lineal. Los resultados muestran que existe en México un mapa regional de potencial recaudatorio sumamente desigual que tiene en su base el escaso desempeño recaudatorio de la mayoría de las entidades federativas. Lo anterior plantea importantes desafíos a un nuevo diseño de un Sistema Nacional de Coordinación Fiscal que pretenda combinar la equidad con la responsabilidad fiscal de las 32 entidades federativas. Así también, los resultados que aquí se presentan plantean la interrogante sobre la posibilidad de concebir la descentralización fiscal más por regiones que de manera individual.*

**PALABRAS CLAVES:** potencial recaudatorio, descentralización fiscal, autonomía financiera.

## COLLECTION POTENTIAL AND STRENGTHENING FINANCIAL OF MEXICAN STATES

### ABSTRACT

*This paper is part of a larger research project which reviews various aspects of the National System of Fiscal Coordination for improving the revenues of the States and their Municipalities in Mexico. The aim is to measure the collection potential of the 32 Mexican States by considering these taxes is the most important source of their revenues. The methodological assumption is that the state administrative cooperation in the collection of the two most important federal taxes, the value added tax (VAT) and Income Tax (ISR), reflects the collection potential although only one part of these funds raised can stay in their territory. In order to analyze their behavior it has taken the regional classification that was made by the National Institute of Statistics, Geography and Informatics (INEGI). The relationships and differences between regions were made through a Linear Regression Model. The results show that in Mexico there is a regional map of highly unequal revenue potential due to low collection of the most part of States. These results pose important challenges to a new design of a National System of Fiscal Coordination for combining equity with fiscal responsibility of the States. Additionally, the results presented here raise the question about the possibility of designing fiscal decentralization by region rather than for each State individually.*

**KEYWORDS:** Taxes, collection potential, fiscal decentralization, financial autonomy.



## INTRODUCCION

La debilidad de los ingresos propios de los gobiernos estatales y municipales ha sido un tema que ha estado presente en la agenda nacional en materia de relaciones fiscales intergubernamentales y finanzas públicas en México. Diversos estudios han mostrado que existe un alto grado de dependencia financiera respecto de los recursos federales ya que de cada peso que se recauda la federación se queda en promedio con 80 centavos, los estados con 16 y los municipios con 4 centavos. La finalidad es contrastar entre ingresos que provienen de la federación y aquellos que se recaudan en los propios territorios de las diversas localidades del país. Como se podrá constatar son más importantes aquellas que están vinculadas con los recursos federales lo cual se explica por el alto grado de dependencia que se ha ido profundizando a medida que se incrementan estos fondos federales. Sin embargo, también es importante tomar en consideración que estos recursos, aún cuando se clasifican como federales, se generan en cada uno de los territorios de los diversos Estados del país que conforman la Federación.

En este trabajo se muestra la dinámica recaudatoria de cada uno de los 32 Estados, así como su desempeño a nivel de las 5 regiones en las que se divide el país. La recaudación está referida solamente a los dos impuestos más importantes: el Impuesto Sobre la Renta (ISR) de Personas Físicas y Morales y el Impuesto al Valor Agregado (IVA) los cuales en conjunto representaron alrededor del 85% de la contribución impositiva total en el país de acuerdo a la Ley de Ingresos de la Federación para el Ejercicio Fiscal 2011. Como bien se sabe, esta recaudación se lleva a cabo mediante un Convenio de Adhesión al Sistema Nacional de Coordinación Fiscal y otro más de Colaboración Administrativa en Materia Fiscal entre cada Estado y la Federación. Estos instrumentos permiten que los Estados se conviertan en Agencias Recaudadoras del Gobierno Federal a cambio de incentivos económicos.

Con este ejercicio queda de manifiesto la importancia de tomar en cuenta esta diversidad de capacidad contributiva de las regiones y estados en la implementación de medidas orientadas a una descentralización fiscal de este Sistema Nacional de Coordinación Fiscal tan concentrado. Avanzar hacia un federalismo fiscal subsidiario, cooperativo pero responsable implica clarificar el esfuerzo fiscal que cada región y estado hacen, por lo que deberá ser compensado para que el sistema federal en su conjunto funcione sobre bases y mecanismos más transparentes en la captación y asignación de recursos. Con esta finalidad se implementó un modelo econométrico que da cuenta de las principales tendencias de la recaudación federal a nivel regional y estatal, tomando como punto de comparación el estado de Aguascalientes y la región Centro Occidente. La hipótesis de trabajo considera que la contribución de estos dos impuestos ISR e IVA, dependen del dinamismo del Producto Interno Bruto Estatal y Regional.

De ahí que los estados y regiones con economías más dinámicas, aportarán mayores recursos a la federación y en cambio las que se encuentran en una situación contraria serán aquellas que están subsidiadas por las que tienen un mayor desempeño económico. Lo anterior, implica no solamente un problema de equidad en la asignación de los recursos y responsabilidades fiscales, sino la necesidad de diseñar un federalismo fiscal capaz de promover los equilibrios regionales que se requieren en todo el territorio nacional. Sin embargo, esta última parte queda solamente sugerida ya que estos resultados son solamente elementos a tomar en cuenta en una propuesta más amplia que retome la problemática específica de cada una de las regiones.

## REVISION LITERARIA

Se parte de la revisión que autores clásicos hacen sobre el federalismo fiscal, sobre todo aspectos que están referidos a la problemática que implica la descentralización fiscal (Oates 1972). En México, uno de los trabajos pioneros sobre la descentralización fiscal de las haciendas municipales de nuestro país es (Cabrero 1996) en el cual se hace un estudio comparativo del desempeño de las finanzas públicas de 6



municipios urbanos de México y se plantea la necesidad de modernizar su gestión hacendaria para obtener mejores resultados en espera de políticas más profundas que modifiquen las relaciones hacendarias intergubernamentales. Existe una serie de trabajos que de alguna manera establecen el marco general ya que abordan los aspectos centrales que es necesario transformar de manera profunda y que forman parte de las debilidades del Sistema Nacional de Coordinación Fiscal (Giugale-Webb (2000). En este sentido Astudillo (1999) muestra que el total de recursos que el gobierno central transfiere a estados y municipios equivale a la mitad de la recaudación nacional de los dos impuestos más dinámicos que son el al Valor Agregado (IVA) y el Impuesto Sobre la Renta (ISR).

Sampere (1998) propone que los estados y municipios se queden gradualmente con una parte de la recaudación del Impuesto Sobre la Renta de Personas Físicas por ser un impuesto que tiene menos movilidad y de acuerdo a la teoría del federalismo fiscal más factible de administrar por estos ámbitos de gobierno. Díaz (2003) diseña algunos escenarios en donde el Sistema Nacional de Coordinación Fiscal va cediendo recursos a los estados y los municipios dejando parte de la recaudación por concepto del IVA e ISR en los gobiernos locales, promoviendo así una mayor responsabilidad fiscal y fuentes de ingresos más robustas, además de transparentes y más sencillas de actualizar. Sin embargo, para la instrumentación de estas propuestas se requiere un trabajo más sistemático y diferenciado sobre la modernización de las instituciones, normas, recursos humanos y sistemas administrativos con que cuenta los municipios para hacer frente de manera exitosa a estos retos. Cabrero y Orihuela (2002) presenta ya un análisis de las finanzas en municipios urbanos de México mediante una clasificación de acuerdo a su población y en esta muestra, aunque más reveladora de lo que pasa en las grandes ciudades, se advierte que estos Ayuntamientos tienen mejores estructuras financieras y por tanto haciendas más fortalecidas en contraste con las pequeñas ciudades o municipios rurales que tienen mayores rezagos. En este contexto se circunscribe el presente trabajo el cual retoma parte de esta metodología de Cabrero y Orihuela y con una muestra más amplia presenta un diagnóstico de las tendencias financieras que los municipios de México han tenido recientemente.

## METODOLOGIA

A continuación se muestra la clasificación regional realizada por el INEGI en la cual se agrupan las 32 Entidades Federativas de México.

*Región 1: Centro-Occidente:* Aguascalientes, Colima, Guanajuato, Jalisco, Michoacán, Nayarit, Querétaro, San Luis Potosí y Zacatecas

*Región 2: Centro:* Distrito Federal, Hidalgo, México, Morelos, Puebla y Tlaxcala.

*Región 3: Noreste:* Coahuila, Durango, Nuevo León y Tamaulipas.

*Región 4: Noroeste:* Baja California, Baja California Sur, Chihuahua, Sinaloa y Sonora.

*Región 5: Sur-Sureste:* Campeche, Chiapas, Guerrero, Oaxaca, Quintana Roo, Tabasco, Veracruz y Yucatán

La hipótesis de trabajo en los ejercicios de regresión lineal realizados considera que las entidades federativas y/o regiones que tienen un mejor desempeño en la recaudación de estos dos impuestos en su territorio, serían aquellas con mayor viabilidad para hacer frente a un proceso de descentralización fiscal en el país. En cambio, las que muestran un bajo desempeño en este tipo de recaudación no tendrían posibilidad de asumir las responsabilidades tributarias que implica este proceso debido a su bajo dinamismo económico en su territorio. Para llevar a cabo este ejercicio se tomaron los datos de la recaudación del ISR y el IVA, en el periodo 1993-2006 y se deflataron las cifras con el Deflactor



Implicito del PIBE por Entidad Federativa, de tal forma que las regresiones se corrieron tomando en cuenta los valores reales y también en logaritmos para calcular las tasas de crecimiento de la recaudación.

## RESULTADOS

El Distrito Federal ocupa el primer lugar en recaudación con un 18.5% de incremento anual promedio durante el periodo considerado en contraste con el estado de Nayarit que se ubica en el último lugar con un 12.5% de incremento promedio anual en su recaudación federal total. En este ejercicio se tomó el Estado de Aguascalientes como punto de comparación y se observa que en la recaudación de impuestos ocupó el lugar 18 de las 32 entidades federativas, muestra un menor dinamismo recaudatorio en ISR que compensa con el IVA que le permite subir 5 lugares. Lo anterior contrasta con los recursos federales que recibe de la federación a través del Fondo General de Participaciones en donde ocupa el lugar 26, con un incremento del 13.2% promedio anual durante el periodo.

Esta información presenta un mapa de la generación y recolección de los impuestos en México así como la redistribución de los recursos en el Sistema Federal Mexicano. Por tanto, las entidades que aparecen en los primeros lugares son las que aportan mayores recursos para el Fondo General de Participaciones federales aunque no siempre son las beneficiarias de lo recaudado dado que hay otras que son subsidiadas o salen favorecidas por el sistema de distribución establecido. El reto es la implementación de incentivos que premien a las más dinámicas su esfuerzo fiscal y promuevan la actividad económica en las zonas más rezagadas. Implica también importantes desafíos a la descentralización fiscal, ya que si consideramos el Estado de Aguascalientes como un punto medio, 14 entidades federativas tendrían bajas posibilidades de ser exitosas en un esquema descentralizado dado su nivel de recaudación federal. Aunque el diseño de esta política tendría que tomar en cuenta que la recaudación del IVA es la que muestra más dinamismo pero hay menos entidades en el rango, 13 incluyendo el estado de Aguascalientes y en cambio en el ISR serían 20 las que muestran ventajas en la recaudación de este impuesto. Por otra parte, es precisamente este impuesto el que tiene mayor viabilidad de cobrarse en los territorios por su baja movilidad, sin embargo es el que presenta un menor dinamismo. Esto podría complicar todavía más un esquema de descentralización fiscal.

## CONCLUSIONES

La debilidad de los ingresos propios de los estados está relacionada con el bajo potencial recaudatorio de los impuestos estatales ya que de acuerdo al diseño del Sistema Nacional de Coordinación Fiscal la Federación tiene la potestad tributaria para recaudar los de mayor potencial. En el caso de los municipios el Impuesto a la Propiedad Inmobiliaria es una fuente de recursos importante. Sin embargo, ante la gran diversidad municipal, solamente los municipios metropolitanos y algunos urbanos medios han podido ejercer esta facultad. La recaudación federal del ISR y el IVA muestran un mapa nacional del desempeño que cada economía estatal tiene, sin embargo el gran reto es abordar el tema de la descentralización fiscal para fortalecer los ingresos propios de las entidades federativas desde un punto de vista regional y no de manera individual. Ya que un federalismo fiscal con una base tan desigual como el Mexicano siempre tendrá problemas en el momento de empatar la responsabilidad fiscal con la equidad.

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Manuel Díaz Flores, profesor investigador del Departamento de Economía de la Universidad Autónoma de Aguascalientes. Línea de investigación Economía Pública y Desarrollo Local mdiaz@correo.uaa.mx

Roberto González Acolt, profesor investigador del Departamento de Economía de la Universidad Autónoma de Aguascalientes. Línea de investigación Economía ambiental y Desarrollo Local. rgonza@correo.uaa.mx



# FACTORES DEL CLIMA ORGANIZACIONAL DE UNA PEQUEÑA EMPRESA

Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México  
Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México  
Cinthya Agüero Rodríguez, Universidad Autónoma de Coahuila-México

## RESUMEN

*A través de la globalización, las organizaciones han tenido que enfrentar su supervivencia, independientemente del giro, tamaño y naturaleza de las mismas, afrontando una serie de retos y cambios de diferente índole. El Clima Organizacional es un tema de gran relevancia para las instituciones que buscan continuamente mejorar el ambiente de su organización, para así alcanzar un aumento en la productividad, ser competitivas y tener éxito, sin perder de vista el capital humano.*

*El objetivo de este estudio corresponde a la fundamentación teórica de un proyecto de investigación, cuyo propósito es identificar los factores que determinan un clima organizacional en las pequeñas empresas de la industria metal – mecánica. La metodología utilizada es de carácter documental efectuada mediante una revisión literaria analizando contenidos de artículos de revistas científicas, investigaciones, libros de texto, tesis de maestría y doctorales, así como de las teorías relacionadas, que permita identificar indicadores de clima organizacional. Los resultados en la presente investigación, muestran que son múltiples los factores involucrados en el clima organizacional, y para poder medirlos el instrumento a utilizar es el Modelo de Weisbord, el cual se adapta a las características de las Pequeñas empresas en la industria metal-mecánica de Monclova, Coahuila, México. Para darle continuidad a la investigación se está trabajando en la aplicación del cuestionario a los trabajadores.*

**PALABRAS CLAVE:** Clima organizacional, Cultura organizacional, Desarrollo Organizacional

## ORGANIZATIONAL CLIMATE FACTORS OF SMALL BUSINESS

### ABSTRACT

*Through globalization, organizations have faced their survival, regardless of the rotation, size and nature of them, facing a series of challenges and changes of various kinds. The organizational climate is a big issue for institutions seeking to continually improve the environment of your organization in order to achieve an increase in productivity, be competitive and successful, without losing sight of the human capital. The objective of this study is the theoretical fundamentation of a research project whose purpose is identifies the factors that determine an organizational climate for small businesses in the metal – mechanical industry. The methodology used is documentary made by a literature review analyzing contents of journal articles, research, books, dissertations and doctoral as well as related theories, to identify indicators of organizational climate. The results in this investigation, which found multiple factors involved in the organizational environment, and to measure the instrument to use is the Weisbord Model, which adapts to the characteristics of small businesses in the metal-mechanics of Monclova, Coahuila, Mexico. To give continuity to the research they are working on the questionnaire to workers.*

**KEYWORDS:** Organizational Climate, Organizational Culture, Organizational Development

## INTRODUCCIÓN



El Clima Organizacional se refiere a la percepción del entorno laboral de la organización, desde el punto de vista de sus trabajadores. A través de él se ve el impacto que las políticas y la toma de decisiones tienen en el personal que labora en la empresa. Al ser el capital humano un elemento de gran importancia para incrementar la productividad y por lo tanto ser competitivos, es vital identificar los factores que determinan el clima organizacional. El análisis del clima organizacional es común en las grandes empresas, principalmente en países desarrollados, ya que influye en un eficaz desempeño de la organización y dada la importancia que las pequeñas empresas tienen en el desarrollo económico en particular de la región, la presente investigación se centra en la identificación de los factores del clima organizacional en las pequeñas empresas de la industria metal-mecánica. En la primera parte, se incluye la revisión literaria efectuada, para continuar con la metodología a seguir y por último las referencias y datos biográficos de las autoras.

## REVISIÓN LITERARIA

Litwin y Stringer (1968) fueron los primeros autores en conceptualizar el clima organizativo bajo la perspectiva perceptual. Para ellos, el clima es un conjunto de propiedades del entorno de trabajo que son susceptibles de ser medidas percibidas directa o indirectamente por los trabajadores que vive y trabaja en dicho entorno y que influye en su comportamiento y motivación. La teoría de Litwin y Stringer (1968) intenta explicar importantes aspectos de la conducta de los individuos que trabajan en una organización utilizando los conceptos como motivación y clima. Los autores tratan de describir los determinantes situacionales y ambientales que más influyen sobre la conducta y percepción del individuo, según menciona Acosta y Venegas (2010).

Las definiciones de clima organizacional se describen en función de los modelos y métodos de medición adoptados por los autores e investigadores que se han ocupado del tema. De acuerdo con una revisión bibliográfica de la definición de clima organizacional que hacen autores como Francis Cornell (1955), Argyris (1957), McGregor (1960), Forehand y Gilmer (1964), McClelland y Atkinson (1968), Litwin y Stringer (1968), Campbell, et al. (1972), Schneider y Hall (1975), Gibson, et al. (1984), estos autores son estudiados y referenciados por Álvarez (1992) entre otros, surgen algunas conclusiones acerca del concepto de clima organizacional, el cual se refiere principalmente a las actitudes, valores, normas y sentimientos que los sujetos perciben que existen o conciernen a la institución en la cual participan... El clima organizacional es un efecto de la interacción de los motivos íntimos del individuo, de los incentivos que le provee la organización y de las expectativas despertadas en la relación... está integrado por las características que describen a esa organización y que la diferencian de otras... e influyen sobre el comportamiento de la gente involucrada en esa organización (Álvarez, 1992, pp. 27-30). Mientras, Isaksen & Ekvall, (2007) definen el Clima Organizacional, como patrones recurrentes de los comportamientos, actitudes y sentimientos que caracterizan la vida en la organización.

Para Goncalves (2002), un elemento fundamental del clima organizacional son las percepciones que el trabajador tiene de las estructuras y los procesos que ocurren en el medio laboral. Estas percepciones dependen de las actividades, interacciones y otra serie de experiencias que cada miembro tenga con la empresa. Al respecto, Toro (2001) plantea que la percepción es tan relativa que puede ser vista de manera diferente por la gerencia, por el sindicato, por los empleados y aun por los clientes. Incluso, dentro de la misma empresa la percepción varía según el área funcional, la antigüedad, el nivel educativo y el sexo. Moreno (1998) reporta que en investigaciones actuales hechas por Halpin y Crofts, Litwin y Stringer, y Schneider y Bartlett, estos autores señalan algunas propiedades del clima organizacional que se pueden resumir en: percepción de satisfacción de necesidades personales (desde las fisiológicas hasta las de realización), percepción de atmósfera de apoyo con jefes y compañeros, percepción sobre que los jefes saben dirigir, estructura de la organización (reglas, reglamentos, papeleo y restricciones), autonomía, y recompensas adecuadas y equitativas.



La formación del clima es uno de los aspectos más importantes para su comprensión, así mismo DeStefano, et al (2005) menciona que los enfoques planteados para explicar este aspecto del clima se estructuran a partir de la taxonomía utilizada para clasificar las definiciones sobre el clima.

- a) Enfoque estructural. El clima organizacional se describe como el conjunto de características permanentes que definen a una organización, la distinguen de otra, e influyen en el comportamiento de las personas que la conforman.
- b) Enfoque subjetivo o perceptual. El clima es un proceso psicológico que describe las condiciones de la organización. Son las características de los individuos las que determinan las percepciones del clima.
- c) Enfoque interactivo. Se refiere a la interacción de los individuos como respuesta dada a las situaciones objetivas y compartidas de la organización.

El clima organizacional es el medio ambiente en el que se desarrollan las actividades cotidianas de los trabajadores y directivos. Influye en la satisfacción y por lo tanto en la productividad. Está relacionado con los comportamientos de las personas, con su manera de trabajar, con su interacción con la empresa, con el equipo que utilizan y con las actividades que le corresponden a cada uno. La cultura y políticas que se proporcionan a los trabajadores por parte de los directivos es lo que propicia un terreno adecuado para un buen clima organizacional, así como su mejora constante. Mientras que un "buen clima" se orienta hacia los objetivos generales, un "mal clima" destruye el ambiente de trabajo ocasionando situaciones de conflicto y de bajo rendimiento.

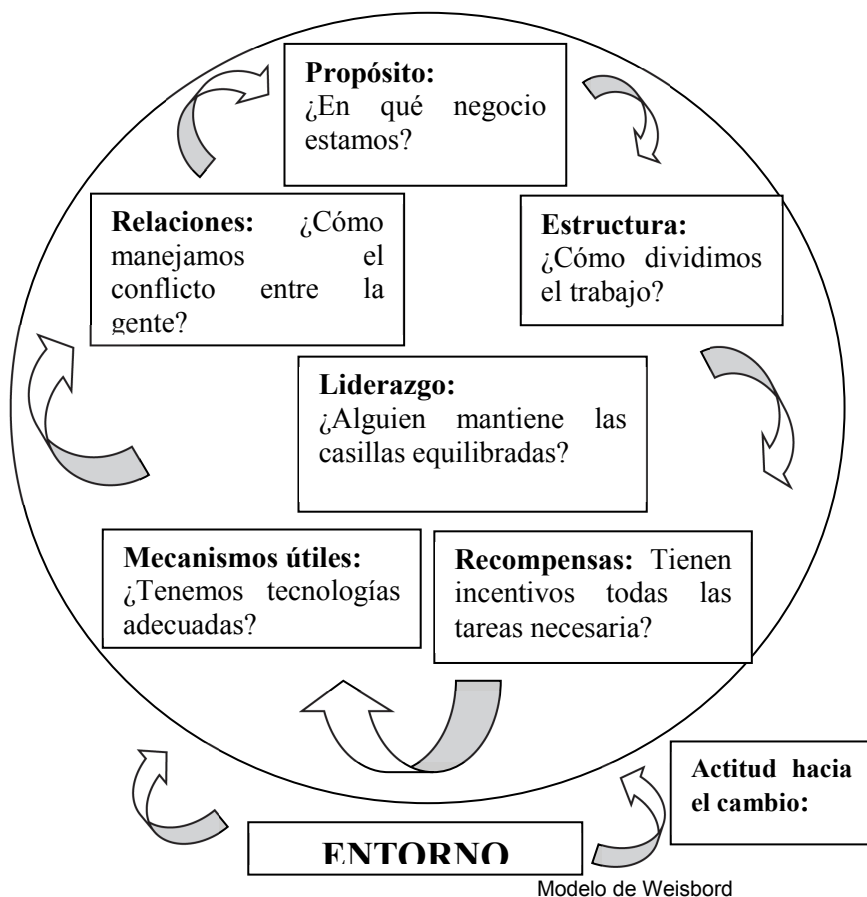
#### Medición del Clima Organizacional

Existen diversas orientaciones que se desprenden de la investigación acerca del clima organizacional. Uno de los modelos más conocidos resultantes de numerosas investigaciones de sus autores y utilizados para diagnóstico y análisis es el de la teoría del clima organizacional de Likert, basada en tres tipos de variables: a) Variables causales, llamadas también variables independientes son las que están orientadas a indicar el sentido en el que una organización evoluciona y obtiene resultados. Dentro de estas variables se encuentran la estructura de la organización y su administración, reglas, decisiones, competencia y actitudes. Si las variables independientes se modifican, hacen que se modifiquen las otras variables. b) Variables intermediarias que reflejan el estado interno y la salud de la empresa y constituyen los procesos organizacionales de una empresa; son los comportamientos manifestados por los individuos: motivaciones, actitudes, rendimiento, eficacia de la comunicación y toma de decisiones, y c) Variables finales, denominadas también dependientes y reflejan los resultados obtenidos por la organización, entre ellas están la productividad, los gastos de la empresa, las ganancias y las pérdidas.

La combinación de estas variables determina dos clases de clima organizacional que parte de un sistema autoritario a uno participativo (Brunet, 1987). Por el contrario, la teoría del clima organizacional de (Litwin y Stringer 1968) postula la existencia de seis dimensiones que explican el clima existente en una determinada empresa; éstas son: conformidad, responsabilidad, normas de excelencia, recompensa, claridad organizacional y calor y apoyo. Weisbord (1976), describe su modelo como una pantalla radar, con señales luminosas que nos hablan de los puntos sobresalientes de la organización y de sus aspectos buenos y malos. El Modelo organizacional de seis casillas de Weisbord, es la base del cuestionario, el cual mide siete variables: Propósitos, Estructura, Relaciones, Recompensas, Liderazgo, Mecanismos útiles y Actitud hacia el cambio. Las seis primeras áreas son del modelo de Weisbord, mientras que la última se añadió para darle al consultor/facilitador ideas sobre la disposición al cambio. Un aspecto clave a tener en cuenta es la brecha situada entre las dimensiones formales de la organización, como es el organigrama y sus políticas informales, como el modo en que se ejerce realmente la autoridad. Cuanto



más ancha sea la brecha, tanto más probable es que la organización este funcionando de manera eficaz.



## METODOLOGÍA

La metodología para esta fase del proyecto de investigación, consistió en hacer una revisión literaria sobre el tema. El diseño metodológico correspondiente para la segunda fase del estudio incluye: tipo de investigación es de campo, transversal, descriptivo; la empresa objeto de estudio pertenece a la categoría de industria metal mecánica y la muestra se calculará con la fórmula correspondiente y se seleccionará de manera aleatoria (los sujetos de la muestra será personal administrativo y, en su mayoría, operativo).

Después de revisar y analizar los cuestionarios y/o escalas ya validadas para medir clima organizacional de Litwin y Stringer, de Likert y de Weisbord, se decidió usar el Modelo de Weisbord, siendo que los ítems de adoptan a las características de la empresas de la industria metal-mecánica de Monclova, Coahuila. La siguiente fase estará conformada por los resultados y la interpretación de los mismos, después de tratarlos con el paquete estadístico SSPS versión 17.0, obteniendo el Coeficiente de contingencia interna de Cronbach y los Coeficientes de contingencia de Kendal.

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## 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, donde es líder del cuerpo académico Administración aplicada a las Organizaciones; ha participado como ponente en congresos nacionales e internacionales. Su correo electrónico es [pena-cardenas@hotmail.com](mailto:pena-cardenas@hotmail.com)

Adriana Guadalupe Chávez Macías, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte, de la Universidad Autónoma de Coahuila, en México, integrante del cuerpo académico Administración aplicada a las Organizaciones. Su correo electrónico es: [adrychm@hotmail.com](mailto:adrychm@hotmail.com)

Cinthya Janeth Agüero Rodríguez, estudiante del noveno semestre de la carrera de Lic. En Contaduría en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila-México. Su correo electrónico es: [cinthya\\_clark@hotmail.com](mailto:cinthya_clark@hotmail.com)



# OBSERVATORIO DE LA PRODUCTIVIDAD PARA LAS PYMES EN CARTAGENA DE INDIAS

Víctor Manuel Quesada Ibarguen, Universidad de Cartagena

Juan Carlos Vergara Schmalbach, Universidad de Cartagena

## RESUMEN

*La mejora de la productividad ha de ser una constante en las organizaciones que aspiran a tornarse o conservarse competitivas; por tal razón debe someterse a constante monitoreo, y referenciarse ante aquellas de mejores prácticas. El presente artículo toma elementos de la investigación DISEÑO DE UN OBSERVATORIO DE LA PRODUCTIVIDAD PARA LAS PYMES MANUFACTURERAS DE LA CIUDAD DE CARTAGENA DE INDIAS, para proponerlo como una estructura de interfaz que dinamice las relaciones Universidad – Empresa, mediante la implementación de un centro de desarrollo tecnológico que interactúe con las Pymes manufactureras de Cartagena adelantando periódicamente mediciones de productividad y socializando los resultados entre las firmas afiliadas al observatorio, de manera que les sirva de referenciación competitiva, base para el mejoramiento. Todo ello en el marco de lo que se ha dado en llamar la tercera misión de la universidad, que en la actualidad se promueve ampliamente.*

**PALABRAS CLAVE:** Observatorio, Productividad, Estructura de interfaz.

## INTRODUCCIÓN

En sus inicios, la universidad centraba su actuar en la función de docencia, con poco desarrollo de actividades de investigación (1). Después de aproximadamente dos siglos de estancamiento la universidad inició un proceso de transformación, conservando algunos rasgos de su precursor medieval, pero incorporando metodologías de investigación científica desarrolladas por las sociedades académicas (1). Este proceso de transformación, que algunos autores denominaron “revolución académica”, supuso, en términos generales, la consolidación de la investigación como misión universitaria y el desarrollo de nuevos esquemas de organización y gestión al interior de la institución; es lo que caracteriza la universidad clásica. Hacia la década de 1970, se presenta un cambio significativo en la percepción social del papel de la universidad. Del esquema basado en la financiación pública de la investigación académica y regulado por el principio de autonomía universitaria, se pasó a un modelo más direccionado, fundamentado en una mayor orientación de las actividades de investigación hacia las necesidades del entorno del cual recibe apoyo financiero. Este cambio de enfoque supuso una nueva forma de relación de la universidad con su entorno, y se ha denominado la “segunda revolución académica”; en este contexto surge la “tercera misión” de las universidades, que abarca todas aquellas actividades relacionadas con la generación, uso, aplicación y explotación, fuera del ámbito académico, del conocimiento y de otras capacidades que disponen las universidades (2).

Esta nueva misión trae consigo cambios en el proceso de producción del conocimiento, los que han sido denominados modo 1 y modo 2 (3), distinguiéndolos en que, mientras en el Modo 1 la producción de conocimiento obedece a las normas cognitivas que rigen cada disciplina, en el Modo 2 el conocimiento se genera en el contexto de la aplicación, es decir, atendiendo a las necesidades explícitas de algún agente externo, bien sea la industria, el gobierno o la sociedad en general.

Este último, implica para la universidad unas transformaciones organizativas orientadas a facilitar la producción de conocimiento en el contexto de la aplicación. Se requiere de formas organizativas mucho más flexibles centradas directamente en el grupo de investigación, el cual puede tener un carácter multidisciplinar o transdisciplinar, y según los objetivos perseguidos un horizonte temporal definido (1).



El cumplimiento de la “tercera misión” convierte a la universidad en un actor decisivo en los procesos sociales y de desarrollo económico, a través de una vinculación mucho más estrecha con los diferentes agentes de su entorno. Los estamentos institucionales que antes operaban de manera aislada logran interactuar estrechamente, estimulando la emergencia de nuevos tipos de universidad que integran propósitos académicos, económicos y sociales en una visión compatible. Este nuevo tipo de universidad ha sido distinguido con las denominaciones de “universidad de servicios” (4), “universidad empresarial” (5) o “universidad emprendedora” (6). El desarrollo de esta tercera misión ha girado fundamentalmente en torno a la gestión de los procesos de transferencia de conocimiento en las universidades y, en particular, a la institucionalización de las relaciones con el sector productivo, lo que ha tenido su mayor auge en países del “primer mundo”, pero que en la actualidad se le hace eco en países en vías de desarrollo como Colombia, en donde el tema ya hace parte de la agenda del ministerio de educación y de la consejería presidencial para la competitividad y la productividad.

La institucionalización de esta tercera misión ha llevado a la puesta en escena de programas para el fomento de las relaciones universidad-empresa, partiendo del programa Alvey lanzado en el Reino Unido a comienzos de la década de 1980 como iniciativa para fomentar la relación empresa-universidad en el área de Tecnología de la información (7), que sirvió como ejemplo para la consolidación de muchas oficinas de transferencia de conocimientos en Europa y otras latitudes. En América Latina, la evolución de las misiones no ha sido totalmente exacta a la hasta ahora planteada. A diferencia de lo ocurrido en el mundo desarrollado, el Movimiento de Reforma Universitaria constituye quizá la primera y única “revolución académica” Latinoamericana, en contra de los modelos “a la europea” impuestos, la cual dio origen a una “idea original de universidad” que aún tiene derivaciones importantes (8). Como resultado de este movimiento la universidad latinoamericana se autodefinió como una entidad de democratización y de reforma social, guiada por las actividades de enseñanza, investigación y “extensión”, ésta última, entendida como la colaboración directa con los sectores de la población menos favorecidos, a través de la difusión cultural y la asistencia técnica (la extensión universitaria y la vinculación de la docencia con la investigación, fueron dos puntos fundamentales de la reforma). Esto indica que la universidad latinoamericana viene, desde su primera y única revolución académica, con su “tercera misión”; no obstante, como se anotara, por estos tiempos se inclina por una transformación o ampliación de la tercera misión, buscando ponerla a tono con las tendencias del mundo desarrollado.

Aunque en América Latina, sólo hasta hace algunos años se exterioriza el tema de las relaciones universidad-sector productivo, es de destacar que durante la década de 1960 se generó en esta región un debate ideológico en torno a la ciencia, la tecnología y la sociedad que, en alguna medida, intentó legitimar la vinculación de la universidad con el sector productivo. El resultado más explícito y pragmático de este debate lo constituye el “Triángulo de Sábado”. Este enfoque destacaba la necesidad de insertar la ciencia y la tecnología como motores del desarrollo nacional a partir de la acción coordinada de tres elementos fundamentales: el gobierno, la estructura productiva y la infraestructura científico-tecnológica. Sin embargo, las relaciones universidad-empresa-estado no se desarrollaron como cabía esperar, en parte debido a la no consolidación de la investigación como función sustantiva de la universidad y porque las características del entorno no le fueron propicias (1).

### Estructuras de Interfaz (EDI)

Para que en un país o una región tenga sentido hablar de un sistema de innovación, es necesario tomar en cuenta las relaciones entre los agentes que lo integran. Tomando en cuenta la dificultad que estas relaciones encarnan, se crean estructuras e instrumentos con el propósito de facilitar dichas relaciones.

Una EDI tiene como objetivos la sensibilización de los elementos de determinados entornos y a sus organizaciones en aspectos relacionados con la innovación, para tenerlos en cuenta en las decisiones generales de los mismos, promover y facilitar las relaciones entre los elementos de los entornos de su área de influencia con otros entornos, mediante la facilitación de los contactos bilaterales y otras acciones, y



propiciar el establecimiento de marcos de cooperación ordenados, transparentes y equilibrados entre los elementos de un determinado entorno o entre los elementos de entornos diferentes (9).

Por lo general, las EDI desempeñan su función de interfaz enmarcadas en sus objetivos y atendiendo al contexto y modo en que han sido concebidas. Las EDI se pueden clasificar atendiendo a dos criterios: su proximidad a cada uno de los entornos y, el entorno sobre cuyos elementos desarrolla una labor de dinamización. Así, en el *entorno científico* suele contarse con Fundaciones Universidad- Empresa, Oficinas de Transferencia de Resultados de Investigación y, Unidades de Interfaz Especializadas del Entorno Científico. En el *entorno tecnológico*, Centros Técnicos de Formación y Asesoramiento, Centros de Servicios Técnicos, Consultores Tecnológicos e, Institutos Tecnológicos. En el *entorno productivo*, Centros Empresas Innovación, Parques Tecnológicos y, Unidades de Interfaz Empresariales y, finalmente, en el *entorno financiero*, Entidades de Capital Riesgo y Unidades de Interfaz de las Administraciones. Lo que caracteriza a cada una de estas estructuras es si su objetivo principal es de interfaz, y el ámbito en el cual ejerce su efecto dinamizador. Las hay que realizan tareas de interfaz exclusivamente, como las Oficinas de Transferencia de Resultados de Investigación y las unidades de interfaz especializadas del entorno científico cuyo ámbito dinamizador, en ambos casos, es la universidad.

La EDI propia de la universidad, denominada Estructura de Interfaz Universitaria (EDIU) tiene, como misión genérica, fomentar y facilitar las relaciones de los investigadores con las empresas y otros agentes del Sistema de Innovación, para poner en valor, en las empresas y en la sociedad, los conocimientos y capacidades del Centro Público de Investigación (CPI) y transferir al entorno socioeconómico los resultados de investigación (9) (Castro & Fernández de Lucio, Estructuras de Interfaz, 2010); puede formar parte de la institución o ser constituida como un ente aparte (una empresa, fundación u otra figura). La EDIU puede operar en torno a tres líneas estratégicas básicas, aunque no exclusivas: Intermediación, mediante la cual proporciona soporte técnico y económico en la gestión de proyectos de I+D de los científicos con empresas, participando activamente en ellos. Dinamización, esto es, fomentar un cambio de cultura en el personal científico del organismo, de forma que el número de investigadores de la institución en actividades de cooperación y transferencia vaya aumentando paulatinamente, tratando de reducir las diversas barreras mediante sus servicios de información, asesoramiento y gestión. Comercialización, es decir, realizar acciones específicas para lograr la explotación y venta de las tecnologías generadas en el organismo. Las EDIU gestionan diversos aspectos de las relaciones ciencia-industria, dentro o fuera de las instituciones a las que prestan sus servicios. Los ámbitos básicos que se gestionan en una EDIU son los que se relacionan a continuación:

Contratos de I+D, ayudas públicas para actividades en colaboración, evaluación y protección de resultados de la investigación, licencias de títulos de propiedad o conocimientos, creación de empresas de base tecnológica a partir de resultados científicos o de capacidades de la universidad y, formación continua y prácticas de alumnos en las empresas. Algunas, por su naturaleza, gestionan sólo parte de estos instrumentos. En este marco de referencia se circunscribe el observatorio de la productividad de las PYMES de Cartagena.

#### El Papel del Observatorio de la Productividad Como EDIU

Los observatorios de la actividad ya sea económica, política o científica en un país o región han surgido de la preocupación social por el análisis y seguimiento que la sociedad desea hacerle a un determinado sector de la actividad humana. Se pueden citar entre éstos: Observatorio nacional de las telecomunicaciones y la sociedad de la información (ONTSI), de España; el Foro Económico Mundial; la Fundación Observatorio PyME, de Argentina; observatorio de multinacionales en América latina (OMAL), y muchos más. En Colombia, y en especial en lo referente a productividad y Competitividad, se cuenta con la Red Colombiana de Centros de Productividad, integrada por las entidades o centros de desarrollo tecnológico en diferentes ciudades, y coordinada por el Centro Nacional de Productividad



(CNP). Además existen: El Observatorio de la Productividad y Competitividad para Bogotá y Cundinamarca; el Observatorio de Competitividad de la cámara de comercio de Bogotá; Observatorio de competitividad del Ministerio de Comercio Exterior;

Observatorio colombiano de ciencia y tecnología; Observatorio Económico para la PyME colombiana; conformado por la universidad EAN, ACOPI, CINSET y el DANE, además del DANE que por su misión misma es un observatorio de toda actividad de la sociedad colombiana. Cartagena de Indias, que se ha consolidado como la primera ciudad industrial del Caribe Colombiano, con una actividad económica dinamizada por la industria petroquímica y manufacturera, el movimiento portuario, el comercio, el turismo y la industria de la construcción, cuenta con un observatorio del mercado laboral y el Observatorio del Caribe Colombiano, los que, de alguna manera, cubren los requerimientos de información de sus correspondientes ámbitos; sin embargo, en materia de la actividad industrial propiamente dicha, no se cuenta con un ente a través del cual se puedan realizar estudios e informes del más alto nivel científico respecto al comportamiento de la productividad del sector real de la economía, que sirva de pauta para el diseño y aplicación de políticas tendientes al logro de la competitividad tan necesaria en el mundo globalizado en el que se desenvuelve su industria.

Con el mejoramiento de la productividad se puede influir en las organizaciones, para que éstas sean más competitivas y alcancen el objetivo de agregar valor, en un mundo que cada vez se vuelve más globalizado (10). Por ello, la creación e implementación del Observatorio de la Productividad, en la ciudad de Cartagena de Indias, tiene como finalidad realizar mediciones y seguimiento a la actividad productiva de las empresas del sector manufacturero y, a partir de los resultados, brindar asesorías y capacitaciones que vayan encaminadas a contribuir al mejoramiento de la productividad. Dentro de este marco ha de considerarse la importancia y el beneficio significativo, que esta implementación traería a una ciudad cuya actividad industrial se muestra cada día más promisorio para el crecimiento y desarrollo de la Región Caribe Colombiana, y en particular a las empresas manufactureras allí establecidas, mediante el permanente aporte a la innovación y desarrollo tecnológico. Para el desarrollo de sus propósitos, el observatorio de la productividad, como EDIU, llevará a cabo las siguientes acciones:

Actividades de información, comunicación y promoción, mediante las cuales el Observatorio pone en conocimiento de sus clientes internos (investigadores) o externos (empresas) aquellas informaciones que pueden tener interés o relevancia en la interacción (convocatorias de ayudas públicas, normativa sobre la gestión de la propiedad industrial e intelectual de la Institución, incentivos, posibilidades de relaciones contractuales con empresas, ofertas tecnológicas de interés de las empresas, canalización de demandas tecnológicas de éstas hacia los investigadores, etc.) y establece mecanismos para fomentar la participación de los investigadores y empresas en el proceso.

Actividades de relación: el personal del Observatorio deberá disponer, con el tiempo, de un capital relacional importante (las instituciones y personas del Sistema de Innovación nacional/regional a las que conoce y con las que se relaciona), y ofrecer, tanto a las empresas como a los investigadores, los contactos correspondientes, o utilizarlos para encauzar mejor una oferta o propuesta concreta de una demanda tecnológica empresarial.

Actividades de asesoramiento: en las primeras experiencias con cada uno de los instrumentos de interacción con las empresas, los investigadores pueden requerir de un asesoramiento técnico especializado.

Actividades de gestión: todos los aspectos relacionados con la transferencia de tecnología conllevan la gestión administrativa y económica, que será desempeñada en el mismo Observatorio.



Actividades de formación del personal y participación en redes: para un mejor desempeño de sus actividades, el personal del Observatorio debe formarse continuamente, dado que su ámbito de actividad evoluciona muy rápidamente, y también debe participar en redes de unidades similares para conocer mejores prácticas.

Los observatorios o centros de productividad y competitividad nacionales funcionan como entes que contribuyen a mejorar la productividad de las empresas por medio del desarrollo tecnológico y empresarial. Todo esto se logra poniendo a disposición de las empresas una serie de servicios que ayudan a realizar este objetivo. Estos servicios propician el aprendizaje y adiestramiento de las empresas que quieren ser más productivas y competitivas. Se puede decir que se convierte en un verdadero sistema de gestión empresarial e innovación que busca agregar valor a las organizaciones.

Estudio de la Corporación Calidad (11), señala que las características que debe poseer un Observatorio de la Productividad son las siguientes:

- Estar diseñado y estructurado sobre un modelo conceptual eficaz, completo y adecuado, acorde a la función que desempeña y a los objetivos deseados.
- Dependiendo del enfoque de sus servicios, determinar la formación del personal y la infraestructura del centro.
- El objetivo principal es transferir o divulgar los conocimientos a través de los servicios prestados.
- Enfocar sus servicios a la investigación e innovación.
- Su finalidad es fortalecer la productividad y competitividad de un sector en común a través de sus servicios, especialmente de investigación, desarrollo tecnológico e innovación.
- Poseer propósitos precisos, razonables y viables complementados con la razón de ser de lo que se pretende monitorear, como sus estructuras, procesos y variables.
- Generar un sistema de información, revistas o publicaciones confiables y útiles, que puedan ser utilizados tanto por las empresas e instituciones como por la comunidad del sector.

Desde un enfoque conceptual, se establece que el Observatorio de la Productividad estará constituido por un equipo de trabajo multidisciplinario cuyo objetivo será impulsar el desarrollo tecnológico y la innovación del sector manufacturero de la ciudad de Cartagena de Indias, a través de investigaciones aplicadas a la productividad para generar con ello herramientas que contribuyan a la toma de decisiones. Buscará coordinar los esfuerzos de innovación e investigación para el mejoramiento de la productividad de las empresas; para esto obtendrá estadísticas e información actualizada que permitan alcanzar dicho objetivo. Avanzando en el tiempo el observatorio, mediante el ofrecimiento de sus servicios, permitirá que los empresarios, trabajadores y comunidad en general adquieran bases para desarrollar una cultura de investigación, aseguramiento de la calidad y desarrollo tecnológico (12).

El enfoque metodológico indica que para la creación del observatorio, un elemento importante a tener en cuenta es el sistema de medición que se va a utilizar, por ello se tendrán en cuenta indicadores estándares de medición de productividad para el análisis y comparación del desempeño de las firmas del sector manufacturero de Cartagena de Indias; además se utilizarán instrumentos que se puedan aplicar a diferentes tipos de análisis. En cuanto al funcionamiento interno se trabajará inicialmente en un proceso de capacitación del personal que le permita familiarizarse con los indicadores de productividad y las herramientas informáticas requeridas para el procesamiento de la información.

Respecto a la formación empresarial, se ofrecerán capacitaciones estratégicas fundamentadas en las exigencias del medio globalizado actual y a las necesidades de las empresas del sector, además se idearán estrategias para fortalecer el desarrollo científico y tecnológico que inciden sobre la productividad, buscando con ello reforzar el progreso de la innovación. La metodología estará basada en los estudios



realizados por centros e instituciones nacionales, además de organismos mundiales como IMD (Institute for Management Development) y WEF (World Economic Forum) que ofrecen las herramientas y estándares de medición. Se utilizará el sistema de medición de la productividad de valor agregado (13). De esta medición surge una serie de indicadores que desagregan la productividad lograda por una empresa. El enfoque temático del Observatorio de la Productividad estará basado en una estrategia que se concretará en la adhesión colectiva de los factores de Productividad. En otras palabras, el Observatorio de la Productividad no puede generar exclusión sino, por el contrario, agrupar todos los factores de productividad, facilitando al mismo tiempo la integración entre los sectores. Hay que tener en cuenta que es en este aspecto donde se encuentra el mayor desafío: lograr vincular al mayor número de empresas al observatorio por medio de la temática que éste pueda desarrollar.

Dentro de la temática que desarrollará el Observatorio se encuentran:

*Desempeño económico:* Que hace referencia a la producción de indicadores que evaluarán la productividad de las empresas.

Producción periódica de indicadores y evaluación de éstos a través del tiempo.

Producción periódica de indicadores de un mismo sector manufacturero y análisis de los resultados en comparación con las empresas líderes en desarrollo tecnológico de dicho sector manufacturero.

*Capacidad gerencial:* Que busca potenciar la planeación estratégica, incluyendo la prospectiva tecnológica.

*Ciencia y tecnología:* Donde buscará realizar investigaciones y proyectos que generen un desarrollo tecnológico e innovación.

*Recursos humanos:* Trata de la formación de recursos humanos en gestión y en estrategias de productividad.

*Mejoramiento del proceso productivo:* Dentro de la temática a desarrollar es importante tener en cuenta el mejoramiento del proceso productivo el cual se ve reflejado primeramente en un aumento de la eficiencia y la **productividad laboral**, lo cual conlleva a que se presenten las siguientes mejoras:

- Desarrollo de competencias y habilidades.
- Construcción de confianza.
- Claridad en el patrón del desarrollo.
- Concertación.
- Desarrollo de métodos y tecnologías.
- Proactividad de los miembros de la organización.

#### El Enfoque Funcional de los Observatorios de Productividad en Colombia

Basados en el documento “Oferta de conocimiento útil para la competitividad. Portafolio de productos de los centros tecnológicos de Colombia” (2007) de la Corporación Calidad, se agruparon una serie de servicios con el fin de determinar cuáles son los más comunes ofrecidos por los centros de desarrollo tecnológico. De este análisis se concluye que “Investigación, desarrollo tecnológico e innovación” es el servicio más ofrecido por este tipo de centros, seguido de los servicios de capacitación y de información y documentación. Por ende, en la proyección o diseño de un Observatorio de Productividad se deberá tener en cuenta las siguientes funciones:



Formulación, gestión y ejecución de proyectos de desarrollo tecnológico e innovación en el sector manufacturero de la ciudad de Cartagena de Indias.

Generar programas de capacitación a través de seminarios y cursos de temas de competitividad.

Implantar servicios de información y documentación actualizada y oportuna para la toma de decisiones.

Difundir conocimiento a través de las publicaciones de los resultados de investigaciones.

Orientación de investigaciones sobre planes de mejora de la productividad de los procesos productivos de las organizaciones del sector.

Medición y monitoreo de la productividad de las empresas del sector.

Contribución al fortalecimiento de la cultura de productividad en las empresas del sector manufacturero de Cartagena de Indias.

## CONCLUSIONES

Las universidades en las distintas etapas de su desarrollo han distintas etapas han estado pendientes de la revisión de su misión. Así, mientras el interés de la universidad medieval se centró en la enseñanza como misión fundamental, con el correr del tiempo se reclamó la investigación como misión paralela y quizá simbiótica a la de enseñanza. Esto caracterizó a la universidad clásica. En esta etapa, la investigación obedecía exclusivamente a los intereses de la academia y se regulaba por la autonomía universitaria, sin que ello fuera óbice para eludir cualquier responsabilidad en aportar su concurso para el progreso de la ciencia y la tecnología en beneficio de los pueblos. Las tensiones en las que se desenvuelven las relaciones de la universidad con su entorno, conducen a que aquella reoriente su papel como ente investigador y centre su atención en el contexto productivo; surge la llamada tercera misión con unos mecanismos de interacción bien definidos, en lo que se ha dado en denominar relaciones universidad – Empresa – Estado. Entre estos mecanismos surge como figura protagónica, la EDIU.

Para Latinoamérica, ésta ha constituido una manera distinta de apreciar lo que para las universidades de la región constituía la función sustantiva de Extensión o Proyección social. El diseño de un Observatorio de la Productividad, desde el punto de vista conceptual es una EDIU especializada en investigación y desarrollo tecnológico, orientado a la mejora de la productividad de las empresas, lo cual logrará a través de sus servicios, como asesorías y capacitaciones, y la medición, seguimiento de los procesos productivos, con lo que se espera lograr el mejoramiento continuo de la productividad para el logro de la competitividad regional y la rentabilidad empresarial.

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Víctor Manuel Quesada Ibarguen Docente Tiempo Completo Universidad de Cartagena, Magister en Administración de la Universidad Nacional de Colombia. Correo: [jvergaras@unicartagena.edu.co](mailto:jvergaras@unicartagena.edu.co)

Juan Carlos Vergara Schmalbach Docente Tiempo Completo Universidad de Cartagena, Doctor en Ingeniería Organizacional de la Universidad de Sevilla. Correo: [vquezadai@unicartagena.edu.co](mailto:vquezadai@unicartagena.edu.co)



# ESTUDIO DE PERCEPCIÓN SOBRE SERVICIOS FUNERARIOS EN LA REGIÓN COSTA SUR: MUNICIPIO DE AUTLÁN DE NAVARRO, JALISCO, MÉXICO

Cesar Amador Díaz Pelayo, Universidad de Guadalajara Sur

Roberto González Monroy, Universidad de Guadalajara Sur

Claudia Leticia Preciado Ortiz, Universidad de Guadalajara

## RESUMEN

*Las empresas funerarias son establecimientos destinados a atender las necesidades asociadas con la muerte del ser humano en lo que respecta a los servicios de previsión, venta de ataúdes, traslado y arreglo de fallecidos, entre otros. En la actualidad los servicios funerarios incluyen, además de la previsión, asesoría jurídica y religiosa, orientación psicológica durante el proceso de muerte y duelo, entre otras posibilidades. Esta nueva filosofía de asesoría y logística integral hacen que queden atrás los esquemas tradicionales, redundando en el fortalecimiento de áreas de la empresa que se interrelacionan, como son la administrativa y comercial, las cuales sirven de apoyo al área de servicios. Esta última realiza dentro de sus variadas actividades la preparación del fallecido que tienen como fin dar una apariencia natural y que amortigüe en parte el dolor de la familia. Por lo anterior establecido, se desarrolló esta investigación que da a conocer el grado de percepción hacia los servicios funerarios de manera anticipada o bajo un esquema de previsión. Así como los factores que motivan o rechazan la compra por tratarse de un servicio no buscado. Con la finalidad de que las empresas de la Región Costa Sur de Jalisco desarrollen estrategias de mercadotecnia adecuadas al mercado regional.*

**PALABRAS CLAVE:** Servicios funerarias, percepción, previsión.

## PERCEPTION STUDY ON FUNERAL SERVICES IN THE REGION SOUTH COAST

### ABSTRACT

*The funeral establishments are designed to meet the needs associated with the death of man in relation to welfare services, sale of coffins, transfer and settlement of deceased, among others. Today funeral services include, in addition to the forecast, legal and religious counseling during the process of death and mourning, among other possibilities. This new philosophy of integrated logistics advice and make traditional patterns left behind, resulting in strengthening the business areas that are interrelated, as are the administrative and commercial, which serve to support the service area. The latter performs its various activities within the preparation of the deceased that are intended to give a natural appearance and that absorbs some of the pain of the family. Therefore established, developed this research discloses the level of perception towards funeral services in advance or under a pension scheme. And the factors that motivate or reject the purchase because it is an unintended service. In order for companies of the South Coast Region of Jalisco develop appropriate marketing strategies to the regional market.*

**JEL:**M310, M370

**KEYWORDS:** Funeral services, perception, foresight



## INTRODUCCION

Las empresas funerarias o empresas mortuorias son establecimientos destinados a atender las necesidades asociadas con la muerte del ser humano en lo que respecta a los servicios de previsión, venta de ataúdes, traslado y arreglo de fallecidos, velación, exequias, inhumación y/o cremación, que por lo general y siguiendo con las costumbres y tradiciones, son residencias remodeladas y adaptadas para este fin, en las que se presta atención permanente las veinticuatro horas de todos días del año. Los servicios funerarios, que inicialmente surgieron como empresas netamente familiares y organizaciones que se encargaban meramente de vender el ataúd, ofrecer un lote de terreno o una bóveda en un cementerio para el destino final del fallecido, hoy revelan un sector dinámico y de gran crecimiento.

En la actualidad los servicios funerarios incluyen, además de la previsión, asesoría jurídica y religiosa, orientación psicológica durante el proceso de muerte y duelo, entre otras posibilidades. Esta nueva filosofía de asesoría y logística integral hacen que queden atrás los esquemas tradicionales, redundando en el fortalecimiento de áreas de la empresa que se interrelacionan, como son la administrativa y comercial, las cuales sirven de apoyo al área de servicios. Esta última realiza dentro de sus variadas actividades la preparación del fallecido, con técnicas tanatoprácticas que tienen como fin dar una apariencia natural y que amortigüe en parte el dolor de la familia.

La misma dinámica del sector obligó a crear salas de velación y parques cementerios clasificados por categorías, según la capacidad de pago de quien solicita el servicio, por lo que la tradición de velar al fallecido en las salas de las casas quedó atrás en las ciudades capitales y en las ciudades medias, a excepción de algunos lugares rurales donde la práctica de vigilia en el domicilio se mantiene con tendencia a desaparecer. Por lo anterior establecido, se hace necesario un estudio de mercado que revele la percepción del individuo (Solomón, 1999), a este tipo de fenómenos. Para que se contrasten los resultados y se generen estrategias de mercadotecnia para la venta de este servicio. Que por sus características, se clasifica como servicio no buscado (Fischer, 2010).

Las tradiciones y costumbres son muy arraigadas en sectores rurales y en términos generales en puntos clave o ciertos estratos sociales, aún en las grandes ciudades. Asimismo, al ser un servicio no buscado no se tiene la cultura de la previsión. Enfrentado las familias que pierden seres queridos múltiples conflictos económicos, de procedimiento e incluso legales. En la Región Costa Sur encontramos mercados evolucionados y tradicionales (Díaz, 2010), y la empresas deben mezclar sus estrategias para atacar a ambos mercados. A este esquema se le conoce como Blended marketing, es decir, emplear formatos tradicionales y evolucionados. Por ello, se requiere realizar un estudio de tipo exploratorio (Schiffman & Kanunk (2005), que nos proporcionen un estado de la percepción de aceptación o rechazo a este tipo de servicios. El objetivo del presente estudio es conocer el grado de percepción hacia los servicios funerarios de manera anticipada o bajo un esquema de previsión. Así como los factores que motivan o rechazan la compra del servicio, por tratarse de un servicio no buscado.

## REVISIÓN LITERARIA

Para entender los cambios y evoluciones del consumidor la literatura científica nos ofrece diversas teorías, entre ellas el estudio del comportamiento del consumidor que según Arellano (2002), es aquella actividad interna o externa del individuo o grupo de individuos dirigida a la satisfacción de sus necesidades mediante la adquisición de bienes o servicios, se habla de un comportamiento dirigido de manera específica a la satisfacción de necesidades mediante el uso de bienes o servicios o de actividades externas (búsqueda de un producto, compra física y el transporte del mismo) y actividades internas (el deseo de un producto, lealtad de marca, influencia psicológica producida por la publicidad). Rivas & Grande (2008) señalan que la conducta de los consumidores pueden depender, en mayor o menor medida, de un grupo de variables de naturaleza externa, que un investigador, estudioso o pragmático del marketing



no puede dejar de contemplar si se quiere llegar a extender la compra y consumo de cualquier bien o servicio”. Debido a que la conducta de los consumidores es el resultado de la interacción compleja de factores culturales, religiosos, sociales y psicológicos; y a pesar de que los mercadólogos no pueden influir en muchos de estos factores, se busca establecer la utilidad de dichos factores en la identificación y comprensión de la conducta de los consumidores a quienes la mercadotecnia intenta influenciar, en los momentos de decisión de compra (Sahui, 2008).

### Factores Que Originan E Influyen en el Comportamiento de Consumo

Desde la teoría del comportamiento del consumidor se establecen dos tipos de factores que influyen en el comportamiento de consumo: factores internos y factores externos Stanton (2009), mismos que se componen de diversos elementos. Solomón (1999) argumenta que existen factores vinculados al individuo que originan o influyen los hábitos de consumo y son considerados internos (individuales): 1) motivación, 2) percepción, 3) personalidad 3) experiencia y aprendizaje. Para fines del estudio solo se analizará el componente interno percepción por la implicación y efecto que genera en el consumidor y la variable poder adquisitivo para el pago de servicios de previsión, sin que esto le reste importancia a los elementos: motivación, personalidad, experiencia y aprendizaje. Schiffman & Kanunk (2005) definen la percepción como el proceso mediante el cual un individuo selecciona, organiza e interpreta los estímulos para formarse una imagen significativa y coherente del mundo. Está compuesta a su vez por la sensación, que es la respuesta inmediata ante un estímulo, el umbral absoluto, que es el nivel más bajo en que un individuo experimenta una sensación y el umbral diferencial, que hace que un consumidor distinga dos estímulos. Este componente permite entonces percibir la sensación de la inseguridad y temor al momento de ser persuadido por las empresas de servicios funerarios.

Existen también en el campo de estudio del consumidor otros factores asociados a las decisiones de compra de los servicios funerarios como los son los factores externos. Mismos que influyen en el comportamiento del consumidor y estos son: el entorno económico, el entorno político y legal, lacultura y subculturaylos grupos sociales de referencia, mismos que son clasificados como no controlables por las empresas (Solomón, 1999). Pero que deben ser investigados para entender como impactan al individuo, de manera negativa o positiva. Los factores de procedencia y poder adquisitivo se puede clasificar dentro de dicho rubro y bajo dos etiquetas: en lo económico y lo social. Sin embargo, por el tipo de estudio y el tratamiento de los datos se enfocará al económico. Sin dejar fuera otros aspectos externos citados por Staton (2005) como: la familia, la influencia personal y las determinantes situacionales, sobre todo esta última que también tiene una relación estrecha con el fenómeno abordado.

La tasa de mortalidad es una variable que da el número medio anual de muertes durante un año por cada 1000 habitantes, también conocida como tasa bruta de mortalidad. La tasa de mortalidad, a pesar de ser sólo un indicador aproximado de la situación de mortalidad en un país, indica con precisión el impacto actual de mortalidad en el crecimiento de la población. Este indicador es significativamente afectado por la distribución por edades. La mayoría de los países eventualmente mostrarán un aumento en la tasa de mortalidad general, a pesar del continuo descenso de la mortalidad en todas las edades, a medida que una disminución en la tasa de fecundidad resulta en un envejecimiento de la población (Indexmundi, 2012).

Tabla 1: Tasa de Mortalidad en México Del 2000 al 2011

2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
5.05	5.02	4.99	4.97	4.73	4.73	4.74	4.76	4.78	4.8	4.83	4.86

Fuente: Tasa de mortalidad en México por cada 1000 habitantes extraído el día 13 de septiembre de 2012 desde <http://www.indexmundi.com/g/g.aspx?c=mx&v=26&l=es>. La tasa de mortalidad en Jalisco de acuerdo a INEGI es de 5.1 defunciones por cada 1000 habitantes (CONAPO, 2012).



Tabla 2: Índice de Mortalidad en las Regiones Sierra de Amula y Costa Sur de Jalisco

Mortalidad De Los Municipios De La Región Sierra De Amula Y Costa Sur De Jalisco			
	Defunciones Generales	Hombres	Mujeres
Region Costa Sur			
Villa de Purificación	69	45	24
Casimiro Castillo	148	91	57
La Huerta	157	114	43
Autlan de Navarro	343	207	136
Cihuatlán	194	127	66
Cuatitlán de García Barragan	101	61	40
Sierra De Amula	Defunciones Generales	Hombres	Mujeres
Ejutla	16	11	5
El Grullo	158	96	62
El Limón	54	31	23
Juchitlán	49	26	23
Tecolotlán	105	61	44
Tenamaxtlán	67	38	29
Tonaya	44	25	19
Tuxcacuesco	33	18	15
Unión de Tula	97	60	37

Fuente: México en cifras. INEGI, 2010. Extraído el 18 de septiembre de 2012 desde:  
<http://www.inegi.org.mx/sistemas/mexicocifras/default.aspx?e=14>

## METODOLOGÍA

Tratándose de un estudio empírico de tipo exploratorio en municipios de la Región Costa Sur del Estado de Jalisco. Se empleo una muestra no probabilística a conveniencia (Malhotra, 2008) conformada por 100 habitantes del municipio de Autlán de Navarro, Jalisco. Las características de inclusión de los individuos a estudiar fueron: rango de edad de 25 a 40 años (por considerarse un servicio de previsión), de clase media hacia arriba, ambos géneros y diversas ocupaciones. El instrumento que midió las dimensiones fue la encuesta, bajo un formato tipo Likert ordinal de cinco puntos, donde 5=totalmente de acuerdo a 1=totalmente en desacuerdo. A la cual se le aplico la prueba de fiabilidad Alfa de Conbrach a una prueba piloto de 24 encuestas, siendo su resultado: 0.898. Lo cual indica que el instrumento es fiable, toda vez que el valor se acerca a 1(Malhotra, 2008).

Para el tratamiento de los datos y la contrastación de la pregunta de investigación e hipótesis se utilizaron frecuencias como una herramienta útil para la toma de decisiones en base a la organización de la información recolectada, esto es debido a que se pueden generar tablas, histogramas, polígonos, todos en base a la frecuencia de los datos, que ayudan a analizar de manera objetiva la información. De igual forma se utilizó la correlación como un estadístico clave para resumir la fuerza de asociación entre dos variables métricas —de intervalo o de razón— (Malhotra, 2008). El nivel de significancia utilizado en esta investigación es  $\alpha=0,05$ . Se presenta el análisis de todos los ítems del instrumento aplicado fungiendo cada una de ellos como variable dependientes y utilizándose como variable independiente el elemento demográfico de procedencia.

## RESULTADOS

La industria funeraria en México ha cobrado importancia durante la última década, pero su desarrollo continúa siendo lento en virtud del rechazo a este tipo de servicios por características socioculturales por parte del consumidor, sobre todo en poblaciones pequeñas. Además algunas de estas empresas no han evolucionado la prestación de sus servicios, continúan siendo reactivas y no proactivas ante la evolución del propio consumidor. En relación al tamaño de la población, existen pocas empresas dedicadas a proporcionar este tipo de servicios. En las ciudades más pobladas del país es posible encontrar sólo dos o tres agencias establecidas, en tanto que el resto de los servicios es otorgado por pequeños establecimientos locales—micro empresas o negocios familiares—. Es importante conocer primero en el análisis de este tema los aspectos sociodemográficos de los encuestados para conocer la composición del



segmento de mercado, los cuales reflejan el estado de percepción–aceptación o rechazo– al fenómeno estudiado. Al analizar los resultados se observa que del total de encuestados, un 21.2% corresponde al grupo comprendido del rango de 25 a 30 años, el 33.3% al de 31 a 40 años, el 34.3% al comprendido 41 a 50 años, y el 11.1% a más de 50 años de edad. El mayor porcentaje relativo corresponde al 34.3%, personas que tienen entre 41 a 50 años de edad, es decir, a un segmento de población madura (Tabla 3).

Tabla 3: Edad

		Frecuencia	Porcentaje válido
Válidos	25 a 30	21	21.2
	31 a 40	33	33.3
	41 a 50	34	34.3
	Más de 50	11	11.1
	Total	99	100.0
Perdidos	Sistema	1	
Total		100	

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

La composición por sexo tuvo el siguiente comportamiento: 46.29% correspondió al sexo masculino, y el 53.1% al sexo femenino (Tabla 4).

Tabla 4: Sexo

		Frecuencia	Porcentaje válido
Válidos	Masculino	46	46.9
	Femenino	52	53.1
	Total	98	100.0
Perdidos	Sistema	2	
Total		100	

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

Tabla 5: Procedencia

		Frecuencia	Porcentaje válido
Válidos	Metropolitana	64	64.6
	Sub Rural	34	34.3
	Rural	1	1.0
	Total	99	100.0
Perdidos	Sistema	1	
Total		100	

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

La tabla 5 resume la distribución de la población por tipo de procedencia; 64.6% corresponden a una zona Metropolitana, el 34.3% a una zona Sub Rural, y el 1.0% a una zona Rural.



Tabla 6: Procedencia \* Considero Una Buena Oportunidad Contar Con Empresas Que Ofrecen Servicios Funerarios Integrales a Mí Alcance

			Considero una buena oportunidad contar con empresas que ofrecen servicios funerarios integrales a mí alcance.				Total
			Parcialmente de acuerdo	Ni de acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	Parcialmente de acuerdo
Procedencia	Metropolitana	Recuento	0	5	24	35	64
		% del total	.0%	5.1%	24.5%	35.7%	65.3%
	Sub Rural	Recuento	1	1	18	13	33
		% del total	1.0%	1.0%	18.4%	13.3%	33.7%
	Rural	Recuento	0	0	0	1	1
		% del total	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento	1	6	42	49	98	
	% del total	1.0%	6.1%	42.9%	50.0%	100.0%	

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

La percepción respecto a la buena oportunidad contar con empresas que ofrecen servicios funerarios integrales a su alcance, 1% se manifestó estar parcialmente de acuerdo, un 6.1% ni de acuerdo, ni en desacuerdo, un 43.4% de acuerdo y un 49.5% totalmente de acuerdo (Tabla 6).

Tabla 7: Procedencia \* Conozco Más de dos Alternativas de Empresas Funerarias en Mi Lugar De Residencia, en Caso De Ser Requeridas

Conozco más de dos alternativas de empresas funerarias en mi lugar de residencia, en caso de ser requeridas.							Total	
			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerd o
Procedencia	Metropolitana	Recuento	1	4	3	15	41	64
		% del total	1.0%	4.0%	3.0%	15.2%	41.4%	64.6%
	Sub Rural	Recuento	3	3	9	15	4	34
		% del total	3.0%	3.0%	9.1%	15.2%	4.0%	34.3%
	Rural	Recuento	0	0	0	0	1	1
		% del total	.0%	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento	4	7	12	30	46	99	
	% del total	4.0%	7.1%	12.1%	30.3%	46.5%	100.0%	

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

En relación al conocimiento de dos alternativas de empresas funerarias en su lugar de residencia, en caso de requerirlas, un 4% respondió totalmente en desacuerdo, un 7% parcialmente de acuerdo, un 13% ni de acuerdo, ni en desacuerdo, un 30% de acuerdo y un 46% totalmente de acuerdo (Tabla 7).

Tabla 8: Procedencia \* es importante contar con servicios funerarios con empresas serias y legalmente constituidas en mi ciudad de residencia

			Es importante contar con servicios funerarios con empresas serias y legalmente constituidas en mi ciudad de residencia.				Total
			Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	Parcialmente de acuerdo
Procedencia	Metropolitana	Recuento	0	2	19	43	64
		% del total	.0%	2.0%	19.2%	43.4%	64.6%
	Sub Rural	Recuento	2	5	22	5	34
		% del total	2.0%	5.1%	22.2%	5.1%	34.3%
	Rural	Recuento	0	0	0	1	1
		% del total	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento	2	7	41	49	99	
	% del total	2.0%	7.1%	41.4%	49.5%	100.0%	

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.



Al sondear si es importante contar con servicios funerarios con empresas serias y legalmente constituidas en la ciudad de residencia, 2% estuvo parcialmente de acuerdo, 7% ni de acuerdo, ni en desacuerdo, 42% de acuerdo y 49% totalmente de acuerdo (Tabla 8).

Tabla 9: Procedencia \* Forma Parte de Mis Planes Adquirir Un Paquete de Servicios Funerarios en un Punto de Venta Conocido y a Mi Alcance

Forma parte de mis planes adquirir un paquete de servicios funerarios en un punto de venta conocido y a mi alcance.							Total	
			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo o
Procedencia	Metropolitana	Recuento	15	3	20	17	9	64
		% del total	15.2%	3.0%	20.2%	17.2%	9.1%	64.6%
	Sub Rural	Recuento	0	1	12	14	7	34
		% del total	.0%	1.0%	12.1%	14.1%	7.1%	34.3%
	Rural	Recuento	0	0	0	0	1	1
		% del total	.0%	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento	15	4	32	31	17	99	
	% del total	15.2%	4.0%	32.3%	31.3%	17.2%	100.0%	

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

Respecto a ítem si forma parte de sus planes adquirir un paquete de servicios funerarios en un punto de venta conocido y a su alcance, 16% respondió estar totalmente en desacuerdo, 4% parcialmente de acuerdo, 32% ni de acuerdo, ni en desacuerdo, 31% de acuerdo y 17% en total acuerdo (Tabla 9). Respecto de la importancia de contar con un plan anticipado que cubra las necesidades futuras de servicios funerarios en casos de muerte por enfermedad o accidentes, 87% respondió estar de acuerdo, 2% en desacuerdo y 11% se mantuvo neutral (Tabla 10).

Tabla 10: Procedencia \* es Importante Contar Con Un Plan Anticipado Que Cubra las Necesidades Futuras de Servicios Funerarios en Casos de Muertes Por Enfermedad o Accidentes.

Es importante contar con un plan anticipado que cubra las necesidades futuras de servicios funerarios en casos de muertes por enfermedad o accidentes.								Total
			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuer do
Procedencia	Metropolitana	Recuento	1	1	6	28	28	64
		% del total	1.0%	1.0%	6.1%	28.3%	28.3%	64.6%
	Sub Rural	Recuento	0	0	5	20	9	34
		% del total	.0%	.0%	5.1%	20.2%	9.1%	34.3%
	Rural	Recuento	0	0	0	0	1	1
		% del total	.0%	.0%	.0%	.0%	1.0%	1.0%
Total		Recuento	1	1	11	48	38	99
		% del total	1.0%	1.0%	11.1%	48.5%	38.4%	100.0%

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

La tabla 11 muestra que un 40% no cuenta con el recurso necesario para enfrentar los costos imprevistos en caso de su muerte o de algún familiar, 20% se mantuvo neutral y otro 40% manifestó si contar con el recurso necesario.



Tabla 11: Procedencia \* Cuento Con el Recurso Necesario Para Enfrentar los Costos Imprevistos, en Caso de Muerte Mía o de Algún Familiar

			Cuento con el recurso necesario para enfrentar los costos imprevistos, en caso de muerte mía o de algún familiar.					Total
Procedencia			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo
Metropolitana	Recuento		27	5	12	8	12	64
	% del total		27.3%	5.1%	12.1%	8.1%	12.1%	64.6%
	Sub Rural	Recuento	2	5	8	16	3	34
	% del total		2.0%	5.1%	8.1%	16.2%	3.0%	34.3%
	Rural	Recuento	0	0	0	0	1	1
	% del total		.0%	.0%	.0%	.0%	1.0%	1.0%
Total			29	10	20	24	16	99
			29.3%	10.1%	20.2%	24.2%	16.2%	100.0%

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

Del total de encuestados un 30% respondió estar en total desacuerdo al cuestionarlos sobre el conocimiento de planes y programas de financiamiento de servicios funerarios para evitar problemas a futuro en caso de su muerte o de algún familiar, 18% contestó estar parcialmente de acuerdo, 9% ni acuerdo, ni en desacuerdo, 31% de acuerdo y el 12% restante totalmente de acuerdo (Tabla 12).

Tabla 12: Procedencia \* Conozco Planes Y Programas de Financiamiento de Servicios Funerarios Para Evitar Problemas a Futuro en Caso de Mi Muerte o de Algún Familiar

			Conozco planes y programas de financiamiento de servicios funerarios para evitar problemas a futuro en caso de mi muerte o de algún familiar.					Total
Procedencia			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo
Metropolitana	Recuento		24	13	6	11	10	64
	% del total		24.2%	13.1%	6.1%	11.1%	10.1%	64.6%
	Sub Rural	Recuento	5	5	3	20	1	34
	% del total		5.1%	5.1%	3.0%	20.2%	1.0%	34.3%
	Rural	Recuento	0	0	0	0	1	1
	% del total		.0%	.0%	.0%	.0%	1.0%	1.0%
Total			29	18	9	31	12	99
			29.3%	18.2%	9.1%	31.3%	12.1%	100.0%

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

Con relación a la disposición para invertir un costo de 17 a 20 mil pesos para prever a futuro los servicios integrales de una funeraria (ataúd o cremación, trámites legales, servicios complementarios), 16% manifestó estar en total desacuerdo, 13% parcialmente de acuerdo, 15% ni en acuerdo, ni en desacuerdo, 39% de acuerdo y 17% opinó estar en total acuerdo (Tabla 13).

Tabla 13: Procedencia \* Estoy Dispuesto A Invertir Un Costo De 17 A 20 Mil Pesos Para Prever A Futuro Los Servicios Integrales De Una Funeraria (Ataúd O Cremación, Trámites Legales, Servicios Complementarios)

			Estoy dispuesto a invertir un costo de 17 a 20 mil pesos para prever a futuro los servicios integrales de una funeraria (ataúd o cremación, trámites legales, servicios complementarios).					Total
Procedencia			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo
Metropolitana	Recuento		15	13	8	22	6	64
	% del total		15.2%	13.1%	8.1%	22.2%	6.1%	64.6%
	Sub Rural	Recuento	0	0	7	17	10	34
	% del total		.0%	.0%	7.1%	17.2%	10.1%	34.3%
	Rural	Recuento	0	0	0	0	1	1
	% del total		.0%	.0%	.0%	.0%	1.0%	1.0%
Total			15	13	15	39	17	99
			15.2%	13.1%	15.2%	39.4%	17.2%	100.0%

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS



De acuerdo a la variable “considera necesario un plan de financiamiento a plazos para la adquisición de un servicio funerario”, el 6% estuvo totalmente en desacuerdo, 6% parcialmente de acuerdo, 14% ni acuerdo ni en desacuerdo, 42% de acuerdo y un 32% totalmente de acuerdo (Tabla 14).

Tabla 14: Procedencia \* Considero Necesario Un Plan de Financiamiento a Plazos Para la Adquisición de un Servicio Funerario

			Considero necesario un plan de financiamiento a plazos para la adquisición de un servicio funerario.					Total
			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo o
Procedencia	Metropolitana	Recuento	4	3	6	29	22	64
		% del total	4.0%	3.0%	6.1%	29.3%	22.2%	64.6%
	Sub Rural	Recuento	1	3	8	13	9	34
		% del total	1.0%	3.0%	8.1%	13.1%	9.1%	34.3%
	Rural	Recuento	0	0	0	0	1	1
		% del total	.0%	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento		5	6	14	42	32	99
	% del total		5.1%	6.1%	14.1%	42.4%	32.3%	100.0%

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

El ítem que midió si la calidad del servicio prestado por una agencia funeraria, decide la compra de sus servicios, 4% se manifestó en total desacuerdo, 3% parcialmente de acuerdo, 10% ni de acuerdo, ni en desacuerdo, 40% de acuerdo y 43% en total acuerdo (Tabla 15).

Tabla 15: Procedencia \* la Calidad del Servicio Prestado Por Una Agencia Funeraria, Decide la Compra de sus Servicios

			La calidad del servicio prestado por una agencia funeraria, decide la compra de sus servicios.					Total
			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo o
Procedencia	Metropolitana	Recuento	4	2	4	21	33	64
		% del total	4.0%	2.0%	4.0%	21.2%	33.3%	64.6%
	Sub Rural	Recuento	0	1	5	19	9	34
		% del total	.0%	1.0%	5.1%	19.2%	9.1%	34.3%
	Rural	Recuento	0	0	0	0	1	1
		% del total	.0%	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento	4	3	9	40	43	99	
	% del total	4.0%	3.0%	9.1%	40.4%	43.4%	100.0%	

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

La tabla 16 muestra que el cumplimiento de requisitos establecidos por mi persona o familia puede influir para la compra de servicios funerarios, 28% de los encuestados expresó estar totalmente de acuerdo y un 46% de acuerdo.



Tabla 16: Procedencia \* el Cumplimiento de Requisitos Establecidos Por Mi Persona O Familia Puede Influir Para la Compra de Servicios Funerarios

			El cumplimiento de requisitos establecidos por mi persona o familia puede influir para la compra de servicios funerarios.					Total
			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo
Procedencia	Metropolitana	Recuento	6	4	11	19	24	64
		% del total	6.1%	4.0%	11.1%	19.2%	24.2%	64.6%
	Sub Rural	Recuento	0	0	4	27	3	34
		% del total	.0%	.0%	4.0%	27.3%	3.0%	34.3%
	Rural	Recuento	0	0	0	0	1	1
		% del total	.0%	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento		6	4	15	46	28	99
	% del total		6.1%	4.0%	15.2%	46.5%	28.3%	100.0%

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

En relación a si la atención personalizada y exposición de alternativas o paquetes funerario por la agencia, influye altamente en la posible decisión de compra, 5% respondió estar totalmente en desacuerdo, 3% parcialmente de acuerdo, 14% ni de acuerdo, ni en desacuerdo, 45% de acuerdo y 33% en total acuerdo (Tabla 17).

Tabla 17: Procedencia \* la Atención Personalizada y Exposición de Alternativas o Paquetes Funerarios Por la Agencia, Influye Altamente en Mi Posible Decisión de Compra

			La atención personalizada y exposición de alternativas o paquetes funerarios por la agencia, influye altamente en mi posible decisión de compra.					Total
			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo
Procedencia	Metropolitana	Recuento	3	2	5	28	26	64
		% del total	3.0%	2.0%	5.1%	28.3%	26.3%	64.6%
	Sub Rural	Recuento	1	1	9	17	6	34
		% del total	1.0%	1.0%	9.1%	17.2%	6.1%	34.3%
	Rural	Recuento	0	0	0	0	1	1
		% del total	.0%	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento		4	3	14	45	33	99
	% del total		4.0%	3.0%	14.1%	45.5%	33.3%	100.0%

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

Referente al acceso a publicidad o promociones de este tipo de servicios por parte de agencias funerarias en la localidad, solamente un 43% se manifestó de acuerdo (Tabla 18).

Tabla 18: Procedencia \* Tengo Acceso a Publicidad o Promociones de Este Tipo de Servicios Por Parte de Agencias Funerarias en Mi Localidad

			Tengo acceso a publicidad o promociones de este tipo de servicios por parte de agencias funerarias en mi localidad.					Total
			En total desacuerdo	Parcialmente de acuerdo	Ni acuerdo, ni en desacuerdo	De acuerdo	Totalmente de acuerdo	En total desacuerdo
Procedencia	Metropolitana	Recuento	23	7	10	13	11	64
		% del total	23.2%	7.1%	10.1%	13.1%	11.1%	64.6%
	Sub Rural	Recuento	5	6	5	15	3	34
		% del total	5.1%	6.1%	5.1%	15.2%	3.0%	34.3%
	Rural	Recuento	0	0	0	0	1	1
		% del total	.0%	.0%	.0%	.0%	1.0%	1.0%
Total	Recuento		28	13	15	28	15	99
	% del total		28.3%	13.1%	15.2%	28.3%	15.2%	100.0%

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.



La tabla 19 refleja el comparativo de los constructos sobre la percepción de los servicios funerarios con la variable procedencia.

Identificando el grado de significancia de acuerdo al valor de  $p > 0,05$  no es significativa y  $P < 0,05$  es significativa.

Tabla 19: Análisis de Inferencias Chi Cuadrada en la Percepción Sobre Servicios Funerarios Por Procedencia en la Población de Autlán De Navarro, Jalisco

Pregunta	Chi cuadrada	gl.	Valor de P	Grado de significación	Influencia	Hipótesis Ho
Considero una buena oportunidad contar con empresas que ofrecen servicios funerarios integrales a mi alcance.	6.278	6	.393	No es significativa	No hay influencia entre las variables	No se rechaza
Conozco más de dos alternativas de empresas funerarias en mi lugar de residencia, en caso de ser requeridas.	29.165	8	.000	Es significativa	Hay influencia entre las variables	Se rechaza
Es importante contar con servicios funerarios con empresas serias y legalmente constituidas en mi ciudad de residencia.	27.977	6	.000	Es significativa	Hay influencia entre las variables	Se rechaza
Forma parte de mis planes adquirir un paquete de servicios funerarios en un punto de venta conocido y a mi alcance.	15.268	8	.054	No es significativa	No hay influencia entre las variables	No se rechaza
Es importante contar con un plan anticipado que cubra las necesidades futuras de servicios funerarios en casos de muertes por enfermedad o accidentes.	6.031	8	.644	No es significativa	No hay influencia entre las variables	No se rechaza
Cuento con el recurso necesario para enfrentar los costos imprevistos, en caso de muerte mía o de algún familiar.	28.820	8	.000	Es significativa	Hay influencia entre las variables	Se rechaza
Conozco los planes y programas de financiamiento de servicios funerarios para evitar problemas a futuro en caso de mi muerte o de algún familiar.	26.893	8	.001	Es significativa	Hay influencia entre las variables	Se rechaza
Estoy dispuesto a invertir en un plan de financiamiento para la adquisición anticipada de un servicio funerario.	13.753	8	.088	No es significativa	No hay influencia entre las variables	No se rechaza
Estoy dispuesto a invertir un costo de 17 a 20 mil pesos para prever a futuro los servicios integrales de una funeraria (ataúd o cremación, trámites legales, servicios complementarios).	27.426	8	.001	Es significativa	Hay influencia entre las variables	Se rechaza
Considero un plan de financiamiento a plazos para la adquisición de un servicio funerario.	7.060	8	.530	No es significativa	No hay influencia entre las variables	No se rechaza
La calidad del servicio prestado por una agencia funeraria, decide la compra de sus servicios.	11.355	8	.182	No es significativa	No hay influencia entre las variables	No se rechaza
El cumplimiento de los requisitos establecidos por mi persona o familia puede influir para la compra de servicios funerarios	26.631	8	.001	Es significativa	Hay influencia entre las variables	Se rechaza
La atención personalizada y exposición de alternativas o paquetes funerarios por la agencia, influye altamente en mi posible decisión de compra.	11.364	8	.182	No es significativa	No hay influencia entre las variables	No se rechaza
Tengo acceso a publicidad o promociones de este tipo de servicios por parte de agencias funerarias en mi localidad.	15.444	8	.051	No es significativa	No hay influencia entre las variables	No se rechaza

Fuente: Elaboración propia con base a los datos capturados en el programa SPSS.

## CONCLUSIONES

Un tema tan sensible como la muerte representa para muchas empresas un nicho de marketing que, con inteligencia y cuidado genera buenos resultados. La muerte y todo lo que con ella se relaciona no resulta una preocupación muy atractiva para nadie. Mucho más complicado se hace entonces tratar este asunto como un negocio. Ante la necesidad de despedir a un ser querido, el ritual del funeral se concibe como un momento íntimo, familiar y muy personal. Por lo general, la ceremonia se desarrolla sobre un ambiente de nostalgia y profunda tristeza. Esta pena es la que implica que, para muchos, la posible muerte de un cercano sea un tema del que no se quiere saber hasta que suceda. Se puede decir que existe una ignorancia voluntaria del consumidor en este sector, por lo que tiene un gran desconocimiento sobre las prestaciones



y productos. Este hecho se convierte en la principal característica del mercado de servicios funerarios y condiciona fuertemente su demanda. Como conclusión del presente estudio se puede señalar que el 92% de las personas encuestadas considera una buena oportunidad contar con empresas que ofrecen servicios funerarios integrales a su alcance y que conocen más de dos alternativas de empresas funerarias en su lugar de su residencia, además de considerar importante contar con servicios funerarios con empresas serias y legalmente constituidas para la aceptación de la compra.

Los porcentajes con mayor peso son de consumidores que provienen de zonas metropolitanas como origen y la valuación de posibilidades es menor, así como el conocimiento de varias alternativas, cuando el consumidor a pesar de vivir en Autlán de Navarro, Jalisco, proviene de un medio sub rural o rural. El 70% de las personas encuestadas no tienen un plan de previsión paracasos extraordinarios en materia de servicios funerarios y rechaza para compra el servicio por factores socioculturales –temor a la muerte, falta de costumbre a la previsión, factores religiosos–. Asimismo, mientras más edad se tenga menos previsión hay al respecto y el adulto mayor considera que es responsabilidad de los familiares jóvenes el pago de los mismos, es decir, el segmento adulto mayor rechaza la compra. Son los rangos de edad más jóvenes quienes son sensibles al tema y aceptan la posibilidad de compra de éste tipo de servicios. En general el temor al evento –la muerte– refleja un rechazo a los servicios funerarios por el segmento encuestado y es básicamente un factor sociocultural quien lo origina.

En contraste el consumidor considera importante tener un plan de previsión para casos extraordinarios en materia de servicios funerarios y contar con un recurso financiero destinado a la compra de servicios de forma anticipada –pero es por el factor inseguridad que se vive en el país y la región–, sólo el 40% cuenta con el recurso necesario para enfrentar los costos imprevistos, en caso de su muerte o de algún familiar, es decir, cuenta con el poder adquisitivo. Por otra parte, solamente un 43% conoce los planes y programas de financiamiento de servicios funerarios para evitar problemas a futuro en caso de su muerte o de algún familiar, pero impera una vez más el factor de rechazo por el tipo de empresa.

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## **BIOGRAFÍA**

Cesar Amador Díaz Pelayo es Doctor en Mercadotecnia por la Universidad Popular Autónoma del Estado de Puebla, Profesor docente Titular A del Departamento de Ciencias Administrativas del Centro Universitario de la Costa Sur y Coordinador de Servicios Académicos del mismo Centro. Correo electrónico: [cesaram@cucsur.udg.mx](mailto:cesaram@cucsur.udg.mx).

Roberto González Monroy es estudiante de la Maestría en Dirección y Mercadotecnia en la Universidad Popular Autónoma del Estado de Puebla. Se desempeña como Profesor de Asignatura del Departamento de Ciencias Administrativas del Centro Universitario de la Costa Sur. Correo electrónico: [roberto.gonzalezmm@cucsur.udg.mx](mailto:roberto.gonzalezmm@cucsur.udg.mx).

Claudia Leticia Preciado Ortiz es Maestra en Dirección y Finanzas por la Universidad Popular Autónoma del Estado de Puebla. Actualmente es Profesor de Asignatura del Departamento de Ciencias Administrativas y Jefe de la Unidad de Personal Administrativo del Centro Universitario de la Costa Sur. Correo electrónico: [claudia.preciado@cucsur.udg.mx](mailto:claudia.preciado@cucsur.udg.mx).



# LA EVALUACION DEL DESEMPEÑO Y SU IMPACTO EN LA RETRIBUCION DEL PERSONAL EN LAS MAQUILADORAS EN MEXICALI BAJA CALIFORNIA

Mónica Fernanda Aranibar Gutiérrez, Universidad Autónoma del Estado de Baja California

## RESUMEN

*El propósito de esta ponencia consiste en analizar hasta qué punto y de qué manera las maquiladoras en Mexicali, Baja California están adoptando sistemas de evaluación del desempeño con un carácter formal que incidan en la toma de decisiones en torno a la retribución del personal. Las empresas son organizaciones que tienen su principal activos en los recursos humanos y dependen de su desempeño para alcanzar sus objetivos y sus metas que garanticen su subsistencia y su competitividad. La gestión exitosa de los recursos humanos debe alcanzarse a través de mecanismos que permitan desarrollar todo el potencial humano, el cual no es posible sin la implementación de sistemas de evaluación del desempeño. En el caso de las maquiladoras en Mexicali, Baja California, se están adoptando sistemas de evaluación del desempeño con un carácter formal y están incidiendo de manera determinante en la toma de decisiones para la retribución del personal. Por lo que es muy válido preguntarse ¿Hasta qué punto y de qué manera las maquiladoras en Mexicali están adoptando sistemas de evaluación del desempeño que impacten en la retribución del personal?*

**JEL:** L0, L6, L60

**PALABRAS CLAVES:** Evaluación Del Desempeño, Impacto, Retribución De Personal, Maquiladoras

## PERFORMANCE EVALUATION AND ITS IMPACT STAFF REMUNERATION IN THE MAQUILADORAS IN MEXICALI BAJA CALIFORNIA

### ABSTRACT

*The purpose of this paper is to analyze to what extent and how the maquiladoras in Mexicali, Baja California are adopting performance appraisal systems to formalize that affect decisions about staff remuneration. Companies are organizations that have their main asset in human resources and depend on their performance in reaching its objectives and goals to ensure their survival and competitiveness. The successful management of human resources should be achieved through mechanisms to develop the full human potential, which is not possible without the implementation of performance appraisal systems. In the case of the maquiladoras in Mexicali, Baja California, are adopting performance evaluation systems with a formal, and are influencing a decisive influence on the decision-making for the remuneration of staff. So it is very valid to ask what extent and how the maquiladoras in Mexicali are adopting performance evaluation systems that impact on staff remuneration?*

**KEYWORDS:** Performance evaluation, impact, staff remuneration, maquiladoras

### INTRODUCCION



La evaluación del desempeño que aquí abordamos es un tema que, a pesar de que no es nuevo, ha tenido en las últimas décadas un mayor impulso debido a que las organizaciones tienen el imperativo de adaptarse a los nuevos retos postmodernos y a la competitividad económica. Estas organizaciones han encontrado en la evaluación del desempeño una herramienta que les permite tomar decisiones estratégicas en el área de los Recursos humanos ya sea para promover y potenciar el capital humano, o para la capacitación y desarrollo profesional, y no menos importante para los incentivos o despidos.

En el área de la planeación estratégica y de la administración de personal la evaluación del desempeño es un recurso muy importante. Esta evaluación puede ser formal o informal. Aquí nos vamos a referir a los sistemas de evaluaciones formales que se utilizan en las empresas para valorar a su personal. Más específicamente nos centraremos en las maquiladoras en Mexicali. Nos preguntamos acerca del impacto que tiene la evaluación del desempeño en la retribución de personal. Este trabajo está estructurado de la siguiente manera. En una primera parte que corresponde a la revisión de la literatura en la que se abordan los conceptos básicos como evaluación del desempeño y retribución, sus características, su tipología y sus métodos. En una segunda parte se presenta la metodología utilizada, en donde describe el método que las maquiladoras en Mexicali están utilizando para la evaluación del desempeño de su personal y el impacto que tiene para la retribución. Enseguida se presentan los resultados de la investigación. Finalmente, se abordan las conclusiones.

## REVISION DE LA LITERATURA

Con la formación de las organizaciones se fue desarrollando la evaluación del desempeño. Después de la industrialización y con el desarrollo de la gestión se fue desarrollando el concepto de evaluación del desempeño. La competencia en el mercado en términos condujo a las empresas, entre otras cosas a centrarse en la eficiencia de los trabajadores, en su capacidad y en su dedicación. El objetivo de las empresas fue la de tener trabajadores suficientemente capacitados, motivados, comprometidos y con un nivel óptimo de rendimiento. Sin embargo, fue hasta después de la segunda Guerra mundial cuando se formalizó la evaluación del desempeño como un método para valorar al personal de una compañía. De este modo, las evaluaciones del desempeño formales cobraron relevancia y se divulgaron entre muchas organizaciones, generando al mismo tiempo estudios relativos al tema (Schiel, y Orozco, p. 119).

Sobre la evaluación del desempeño se ha investigado ampliamente. Hasta antes de la década de 1980, la mayoría de los estudios teóricos se orientaban al sistema de calificación dentro de la organización y a su modernización. Estas acciones fueron un gran avance para reducir el caos que había en los sistemas de evaluación del desempeño del empleado (Feldman, 1981). Por cierto, los métodos y los sistemas de calificación entre los empleados, con el paso del tiempo cobraron gran relevancia y recibieron una gran aceptación y valoración de parte de los gerentes. Las investigaciones más recientes sobre la evaluación del desempeño enfatizan la capacitación, así como los planes de desarrollo y crecimiento de los empleados. Uno de los beneficios principales de un programa de evaluación es contar con una base sólida para mejorar el desempeño. Empresas como Best Buy y EDS han rediseñado sus sistemas de evaluación del desempeño para enfocarse más en el desarrollo y aprendizaje de los empleados. Con la creación de este sistema total, EDS espera cambiar la función del gerente, de “juez” a “coach” (Bohlander y Scott 2008. “ p. 350) La evaluación del desempeño de un empleado permite tomar decisiones administrativas racionales basadas a nivel de cada empleado y de todo el personal.

También brinda información básica para evaluar su eficacia, los elementos que integran el sistema de evaluación así como los procesos y políticas de reclutamiento, programas de formación, reglas de selección, estrategias de promoción, y la asignación de recompensa que utiliza el departamento de recursos humanos (Landy, Zedeck, Cleveland, 1983). Una buena evaluación proporciona las bases para darle seguimiento al comportamiento de los empleados. Puede ser el vehículo, en el plano del asesoramiento, para aumentar el compromiso, la motivación y la satisfacción del trabajador. Además



permite a la empresa u organización comunicarle al empleado acerca de sus competencias, sus tasas de crecimiento y sus potencialidades. Los expertos en su mayoría coinciden en que una buena medición del desempeño y retroalimentación pueden jugar un papel importante entre las necesidades del individuo y las necesidades de la organización (Landy, Zedeck, Cleveland, 1983)."

La evaluación del desempeño, también es conocida como "*Revisión del desempeño, calificación del personal, evaluación de méritos, valoración del desempeño, evaluación de empleados y valoración de empleados*" (Ivancevich, 2004, p. 260) Sin embargo, cada uno de estos conceptos tienen una connotación, que habría que precisar e incluso diferenciar, por ejemplo, Prieto, (1992) hace una diferencia entre evaluación y valoración del desempeño. Considera, que el termino valoración tiene que ver con el reconocimiento, estima o aprecio a los méritos de un trabajador en su puesto o área de trabajo lo que le permitiría eventualmente ser ascendido o compensado por el sistema de retribuciones de la empresa a la que pertenece. Mientras que la evaluación estaría más orientada a procesos de selección de personal.

A pesar de sus diferencias, en algunos ocasiones valoración y evaluación es usada como sinónimos, por ejemplo (Porret, 2010) "La 'evaluación o valoración' es una función que, formal o informalmente, siempre se ejercita en todos los niveles de la jerarquía organizacional de la empresa al objeto de lograr una perfección y mejora de la actividad de cada individuo inserto en ella, mediante la observación de su conducta en su puesto de trabajo o unidad en que se halle destinado" (p. 207).

Independientemente, de los matices, enfoques o perspectiva en el concepto o en las definiciones de evaluación del desempeño, ésta tiene que ver con un método formal que mide el rendimiento de un empleado por el director o superior inmediato de la compañía a la que pertenece. La medición se da en términos, cualitativos, cuantitativos, de tiempo, de costo y de comportamiento. La evaluación del desempeño es estratégica para la planeación del Departamento de los Recursos humanos, es una de las herramientas de la gestión de recursos humanos que se utilizan para evaluar el desempeño laboral de los empleados (Dessler, 2011; Mondy et al. 2002, y Tompkins, 1995) ya que permite, valorar al trabajador en términos de su productividad y desempeño. La evaluación del desempeño permite tomar decisiones en términos de incentivos, retribuciones, ascenso, remociones o de despidos. Aunque se puede evaluar al equipo, la evaluación suele centrarse en el empleado considerado de manera individual: "La Evaluación del desempeño (ED) es un sistema formal de revisión y evaluación del desempeño laboral individual o de equipos. Aunque la evaluación del desempeño de equipos es fundamental cuando éstos existen en una organización, el enfoque de la ED en la mayoría de las empresas se centra en el empleado. Sin importar el énfasis, un sistema de evaluación eficaz evalúa los logros e inicia planes de desarrollo, metas y objetivos." R. Wayne Mondy y Noe, Robert m. (2005: p. 251).

Suele ser definida como una apreciación sistemática, así para Chiavenato, (2000) la evaluación del desempeño es una apreciación sistemática del desempeño de cada persona en el cargo o del potencial de desarrollo futuro. Lo que indica que la evaluación del desempeño también tiene que ver con el futuro y el potencial del trabajador. Para Rodríguez, (2004) la evaluación del desempeño consiste en valorar la eficacia con la que el ocupante de un puesto lo ejecuta en un periodo determinado de tiempo. Resulta destacado delimitar el periodo evaluado. Lo que sin duda, es considerado por los especialistas en lo que tiene que ver con la contribución integral a la organización, Según Werther y Davis (2008), la evaluación del desempeño constituye el proceso por el cual se estima el rendimiento global del empleado; su contribución total a la organización. La evaluación del desempeño también está vinculada con el proceso de selección de permanencia y aporta elementos para la toma de decisiones en lo que se refiere a ascensos o traslados: "La evaluación del desempeño es la periódica y evaluación sistemática de los trabajadores en los términos del desempeño, aptitudes, capacidades y otras cualidades que son necesarias para realizar con éxito su trabajo. Es un esfuerzo sistemático por parte de la administración y tiene una vinculación directa con la inducción, selección, formación, etc. de los empleados. En él se identifican las áreas donde los empleados necesitan entrenamiento y provee datos para determinar ascensos, traslados, etc. "



(Deshpande, 2008 p, 72) Las evaluaciones del desempeño deben contribuir a la mejora del comportamiento organizacional así como a la toma de decisiones de promoción, incentivos y de capacitación que favorezcan tanto el bienestar de los trabajadores como la supervivencia y consolidación de las organizaciones.

Básicamente, la evaluación del desempeño consiste en una revisión sistemática, periódica y formal de los resultados de trabajo efectuados ordinariamente de manera conjunta entre jefe y colaborador dependiendo del tipo de evaluación que se elija. Su principal valor consiste en que se considera como un instrumento para que los jefes inmediatos de todos los niveles mantengan una comunicación sistemática con sus colaboradores, respecto de la forma en que se van cumpliendo los objetivos y metas de trabajos previamente establecidos. La evaluación del desempeño, también, puede concebirse como un “Proceso que realiza un supervisor a un subordinado que es diseñado para ayudar a los empleados a entender sus funciones, objetivos, expectativas y éxito en el desempeño.” (Bohlander G. y Scott S. 2008: 348) Podría parecer que la evaluación del desempeño tendría una función muy limitada pero no es así ya que aporta beneficios muy amplios tanto al individuo como a la organización.

Desde el punto de vista del desarrollo individual, la evaluación genera la retroalimentación básica para mejorar el desempeño. También, representa uno de los criterios que constituyen las bases del sistema de compensaciones, como sería el “pago por desempeño. La evaluación del desempeño de los empleados que cumplen con propósitos múltiples en el área de Recursos humanos de las empresas está siendo cada vez asociada con la retribución (pago por desempeño), “La tendencia de moda en la mayoría de las organizaciones es hacer partícipe a todos los trabajadores del éxito de la compañía. La retribución por desempeño está adquiriendo cada vez más importancia en las empresas españolas”. (Vázquez, P. 25).

Esta tendencia es positiva porque, finalmente, se trata de hacer más justicia a los que invierten en realizar un mayor y mejor trabajo en las empresas. De este modo, otros criterios para la retribución que tradicionalmente han sido tomados en cuenta como sería la antigüedad están siendo desplazados por evaluación del desempeño para la toma de decisiones en lo que se refiere a los incrementos salariales y en general sobre la retribución, “La evaluación del desempeño está en el corazón de muchos de estos planes, pues la evaluación de cada empleado se hace necesaria para adoptar las decisiones sobre retribución”. (Vázquez, P. 25). La retribución es un concepto que tiene varias acepciones. Según, la Real Academia de la Lengua Española, el término *retribución*, proviene del lat. *retributio*, *-ōnis* y significa: Recompensa o pago de algo. Se trata de un pago por un servicio o trabajo realizado.

Aplicado a una empresa, según, Porret, (2010) podemos definirla como: ‘aquella compensación económica efectuada por una empresa que percibe directamente el trabajador por el esfuerzo realizado, física y/o intelectualmente, cualesquiera que sean los factores tenidos en cuenta, los sistemas utilizados para su cálculo y la modalidad de pagar que se emplee’ (p. 306). La retribución tiene una influencia muy importante en todo el comportamiento organizacional ya que ya sea en su aspecto de eficacia y calidad o como en lo que tiene que ver con la productividad, además de ser una herramienta directiva. Una política retributiva o salarial debe tener el objetivo: atraer y mantener en el trabajo a los empleados más capacitados y eficaces; compensarles en función del trabajo que se les exige; permitirles satisfacer sus necesidades económicas, familiares y de carácter social (Porret, 2010, 309). Esto nos indica la importancia de la evaluación del desempeño ya desde la selección del personal y sobre todo en lo que se refiere a su permanencia y a su retribución.

La retribución puede estar sujeta a mecanismos y métodos tradicionales basados en la antigüedad o a criterios más novedosos como sería la evaluación del desempeño. La utilización de los primeros se relaciona con niveles de innovación mientras que los segundos están negativamente vinculados con la innovación (Gómez-Mejía y Welbourne, 1988; Laursen y Foss, 2003). Los incentivos ordinariamente se dan a tres niveles: individual, de grupo y empresa (Gómez-Mejía y Saura, 1996; Gómez-Mejía *et al.*,



2004). Se identifica en la literatura que la retribución basada en el rendimiento de los individuos, resulta imprescindible para incrementar y reconocer el esfuerzo de los individuos y de este modo motivar la creatividad (Sarin y Mahajan, 2001). No obstante, que pueden generar fricciones entre los trabajadores debido a la competencia que se genera (Larrazza, 2004); también puede provocar sentimientos de inequidad interna en los empleados que trabajan de forma agregada ya que pueden no sentirse valorados ni retribuidos. Por eso es importante implementar políticas de retribución a nivel de grupo. Además se constituyen en factores de motivación y refuerzan el trabajo en equipo (Díaz y Gómez-Mejía, 1997; Laursen y Foss, 2003; Chang *et al.*, 2007).

Las empresas innovadoras han de retribuir tanto rendimientos tangibles como intangibles (Sastre y Aguilar, 2003). Hay que destacar que cuando los individuos y grupos asocian la evaluación del rendimiento con la recompensa, la retribución es más motivadora y deriva en mayores resultados de innovación (Cheng y Mohd, 2010). Respecto a lo que sería una estructura retributiva en una empresa se pueden identificar las siguientes: La estructura salarial, que tiene que ver con la percepciones económicas del trabajador ya sea en dinero o en especie por la prestación de un servicio; Retribución fija, que se encuentra basada en un salario fijo; Criterios para el establecimiento de un sistema retributivo, dentro de los que destacamos la retribución basada en el desempeño; retribución variable, que son percepciones no garantizadas sujeta al rendimiento individual o de grupo; Principales sistemas de incentivos entre los que destacan los sistemas de destajo y otros sistemas (Taylor, yorck, Gantt etc.); compensaciones extra salariales, que tienden a compensar o indemnizar gastos del trabajador; Pagos en especie; Pagos a la carta, pacto de empleados claves para la empresa sobre condiciones económicas y sócales.

De lo anterior, destacaremos la Retribución basada en el desempeño, “Está basada en las contribuciones que hace un empleado a la organización [...] Basar la retribución en el desempeño proporciona una respuesta operativa que elimina todo rastro de duda de cuestiones como a qué persona incrementar el sueldo y en qué proporción” (Porret, 2010, p. 323). Se trata de premiar a los empleados que tengan una aportación o productividad cuantitativa o cualitativamente relevante para la empresa (cfr. Porret, 2010, 321-355). Actualmente, hay algunas prácticas recientes que tiene que ver las remuneraciones variables y que según las conclusiones de Shiel y Orozco, 2011, se puede decir, entre otras cosas que: Están dirigidas al personal y su rendimiento; procura un aumento de la productividad, mejora de la competitividad y en especial de las rentabilidades, compartiendo beneficios entre empleados y empresas; deben en consecuencia procurar su autofinanciación; no es la herramienta que por excelencia se le deba utilizar para resolver problemas de actitudes no deseadas; resulta indispensable establecer indicadores de gestión, estándares o “targets” que impliquen una mejora en el sistema organizacional; una correcta, apropiada y oportuna aplicación implica resultados positivos para las partes.

Hay muchas formas de retribución, entre los cuales destacamos los incentivos entre los cuales podemos mencionar: Las comisiones sobre la venta, que sería una forma de retribución variable y tiene que ver con el margen de venta o servicio de la empresa; Las primas de producción, las cuales pueden estar directamente o indirectamente asociadas a la proporción de la producción; Bono por desempeño ya sea para directivos o empleados profesionales; Opción de compra de acciones, que pretende mejorar el salario y la participación de la empresa; Participación en beneficios, es una forma de retribución en función de los resultados de la empresa; Mejora de la productividad (gain sharing), que pretende incentivar el trabajo y la ganancia en equipos; Retribución por objetivos (goal sharing (p. 165). Pero, serán las políticas implementadas en una empresa las que indicaran en que forma la evaluación del desempeño impactaran a las compensaciones (retribuciones). Generalmente pueden incidir y aplicarse de la siguiente forma: Impacto sobre el salario; Aplicación de premios periódicos; Aplicación de pagos en especie; Aplicación de remuneraciones variables (Shiel y Orozco, 2011, p. 170).

## METODOLOGIA



La metodología que emplearemos para la realización de este proyecto de investigación es descriptiva y explicativa. Como técnicas de investigación se realizara la revisión de la literatura que nos permitirá describir las características de un sistema de evaluación del desempeño así como el debate actual al respecto. Se realizaran un estudio empírico incluyendo una serie de *entrevistas* que nos permitirán obtener los elementos para establecer el impacto de la evaluación del desempeño en la retribución y la rotación del personal en las maquiladoras en Mexicali.

Ámbito de aplicación

Tabla 1: Determinación de la Muestra

poblacion	tipo de muestreo	universo	muestra minima	muestra maxima	medio de recopilacion de informacion
gerentes de rr. hh.	probabilístico aleatorio	base de muestra 138	97.40 62.41	101.72	cuestionario

Cabe mencionar que la base de muestra se tomó partiendo de la información proporcionado por la Secretaria de Desarrollo Económico (SEDECO), Instituto Nacional de Estadística y Geografía (INEGI) y Asociación de Maquiladoras de Mexicali (AMMAC) donde se determinó que se encuentran establecidas en Mexicali 209 maquiladoras de las cuales 138 cuentan con departamento de Recursos Humanos. 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:

$$n = \frac{N * Z_a^2 * p * q}{d^2 * (N - 1) + Z_a^2 * p * q}$$

Donde para el cálculo de la *muestra máxima* tenemos:

N = Total de la población

$Z_a^2 = 1.96^2$  (si la seguridad es del 95%)

p = proporción esperada (en este caso 5% = 0.05)

q = 1 – p (en este caso 1-0.05 = 0.95)

d = precisión (en este caso deseamos un 5%).

Dando como resultado una muestra de **101.72**

*Determinación de la muestra mínima:* Se realizó el ejercicio donde se tomó en cuenta del cuestionario aplicado como prueba piloto, el ítem Sexo: (1) Masculino, (2) Femenino donde de 13 cuestionarios aplicados 9 contestaron Masculino y 4 Femenino representando un porcentaje de .69 y .31 respectivamente. Se aplicó la misma fórmula anterior donde p=.69 y q=.31 dando como resultado una muestra mínima de **97.40** También se aplicó la misma fórmula considerando el ítem Formal (1), Informal (2)- perteneciente a la variable independiente: *Sistema de Evaluación del Desempeño*-donde de 13 cuestionarios aplicados 12 contestaron Formal y 1 Informal representando un porcentaje de .92 y .08 respectivamente. Donde p=.92 y q= .08 dando como resultado una muestra mínima de **62.41**



$$n = \frac{N * Z_{\alpha}^2 * p * q}{d^2 * (N - 1) + Z_{\alpha}^2 * p * q}$$

Tabla 2: Técnicas de Recolección de la Información

tecnicas	instrumento de recoleccion de datos	instrumento de registro de datos
Encuesta	Cuestionario	papel y lápiz, formato electrónico grabadora de audio, cámara de video y fotografía (en el caso que fuera necesario)

## RESULTADOS

Considerando que hasta el momento llevamos aplicados **30** cuestionarios de una muestra máxima de 101.72 maquiladoras hemos obtenido que el 90% de los encuestados contestaron que el sistema de evaluación del desempeño que adopta la empresa es formal y que el propósito de la evaluación que se realiza en la misma tiene que ver con decisiones sobre retribución y distribución de recompensas. Además ante la pregunta ¿En qué porcentaje considera el resultado de la evaluación del desempeño para tomar decisiones sobre retribución? El 90% de los encuestados contestaron que más de un 50% de los resultados de la evaluación del desempeño son considerados a la hora de tomar decisiones sobre retribución.

## CONCLUSIONES

La conclusión que se deduce del estudio realizado, es que las maquiladoras en Mexicali, B.C. están adoptando sistemas de evaluación del desempeño con un carácter formal que incide en la toma de decisiones en torno a la retribución de personal. Ahora cabe preguntarse de que manera las maquiladoras de Mexicali, B.C. están adoptando sistemas de evaluación del desempeño de carácter formal que resulte efectivo a la hora de tomar decisiones sobre retribución del personal, de tal forma de que estos se encuentren satisfechos con las prestaciones que perciben. Limitaciones Dentro de las limitaciones de este trabajo cabe mencionar, que el estudio realizado se basó sobre 30 maquiladoras de Mexicali, B.C. de un total de 101.72 maquiladoras que representan la muestra máxima de la investigación.

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# NIVEL DE INCLUSIÓN FINANCIERA Y BARRERAS DE ACCESO DE LA POBLACIÓN ADULTA DE LA C. DE AUTLÁN DE NAVARRO, JALISCO

Claudia Leticia Preciado Ortiz, Universidad de Guadalajara  
Cesar Amador Díaz Pelayo, Universidad de Guadalajara

## RESUMEN

*En las últimas décadas, muchos países han desarrollado iniciativas para ampliar la oferta de servicios financieros regulados a capas de la población tradicionalmente desatendidas por el sistema financiero formal. Los esfuerzos por incrementar el acceso a servicios financieros para amplios grupos poblacionales excluidos de ellos se han multiplicado a nivel mundial. Hay un creciente interés por construir sistemas financieros incluyentes. La inclusión financiera crea oportunidades mejores y más equitativas para que las personas mejoren su nivel de vida. Además, fomenta la justicia económica y permite a todos los ciudadanos contribuir a una sociedad y economía productiva. El proyecto de investigación aquí presentado busca en primera instancia conocer el nivel de inclusión financiera de la población adulta correspondiente a los estratos socioeconómicos más bajos (D, D+ y E) de la Ciudad de Autlán de Navarro, Jalisco, así como las barreras de acceso a los productos y servicios ofrecidos por las instituciones del Sector de Ahorro y Crédito Popular, de manera que permita tener un panorama sobre cuál es la participación que se tiene y qué es lo que está impidiendo que las personas se integren al sistema financiero.*

**PALABRAS CLAVE:** Inclusión financiera, barreras de acceso, población adulta, estrato social.

## FINANCIAL INCLUSION LEVEL ACCESS TO AND BARRIERS OF ADULT POPULATION OF AUTLAN DE NAVARRO, JALISCO

### ABSTRACT

*In recent decades, many countries have developed initiatives to expand the supply of regulated financial services sectors of the population traditionally underserved by the formal financial system. Efforts to increase access to financial services for large population groups excluded from them have increased worldwide. There is growing interest in building inclusive financial systems. Financial inclusion creates better and more equal opportunities for people to improve their living standards. It also promotes economic justice and enables all citizens to contribute to a productive society and economy. The research project presented here seeks first to know the level of financial inclusion of the adult population corresponding to the lower socioeconomic strata (D, D + and E) of the City of Autlan de Navarro, Jalisco, and access barriers to products and services offered by institutions Sector Savings and Loan, a way that allows having an overview of what involvement you have and what is preventing people to integrate into the financial system.*

**JEL:** G10, G14, G21, M3.

**KEYWORDS:** Financial inclusion, access barriers, adult population, social stratum.



## INTRODUCCIÓN

En la actualidad, los servicios financieros cumplen un rol importante en la economía ya que permiten movilizar el ahorro y canalizarlo hacia la inversión (Gurley y Shaw, 1995), logrando a partir de la especialización reducir costos de información (Akerlof, 1970; Stiglitz y Weiss, 1981) y facilitar las transacciones al tiempo que mediante la diversificación permiten reducir los riesgos y aumentar los retornos. En un modelo de crecimiento endógeno, Greenwood y Jovanovic (1990) muestran que una mejor asignación de recursos y riesgos derivados de una mayor profundidad financiera genera crecimiento económico. El acceso a los servicios financieros provee de liquidez y permite a los agentes suavizar su consumo en el tiempo, mejorando de esta manera su bienestar económico.

No obstante, la provisión de liquidez por parte de los intermediarios financieros hace que los mismos sean proclives a corridas y crisis financieras. Estas crisis causan importantes costos en términos de bienestar económico (Anastasi et al., 2010). La bancarización y/o inclusión financiera es una actividad que ha estado presente en la sociedad desde hace mucho tiempo, en los últimos años ha cobrado importancia para países en vías de desarrollo como el nuestro. En México, los esfuerzos de ampliación de la oferta de servicios financieros involucran una amplia gama de proveedores. Por un lado, se encuentran los bancos comerciales y los recientemente nombrados “bancos de nicho”, así como las compañías de crédito llamadas Sociedades financieras de Objeto Limitado/Múltiple (Sofoles y Sofomes) y por el otro lado se encuentran los intermediarios financieros no bancarios que, en los últimos años, se han dado a conocer como el Sector de Ahorro y Crédito Popular. La presente investigación pretende conocer el nivel de bancarización (inclusión financiera) de la población adulta correspondiente al estrato social D+, D y E (AMAI, 1998), que va desde el segmento de la población de clase media hasta el segmento más bajo de la misma, de la ciudad de Autlán de Navarro, Jalisco siendo una ciudad tradicional y relativamente pequeña, de igual forma identificar las barreras de acceso que tienen a los productos y servicios financieros que se ofrecen por las Sociedades de ahorro y crédito popular.

## REVISIÓN LITERARIA

La Comisión Nacional Bancaria y de Valores (2010), define la inclusión financiera como la oferta, el acceso y uso de una gama de productos y servicios financieros por parte de la población, en especial la de menores ingresos o marginada, bajo una regulación apropiada que cuida los intereses de los usuarios del sistema y fomenta sus capacidades económicas y financieras. El acceso es el primer componente de Inclusión financiera definido como la infraestructura financiera o canales de distribución que existen en determinada región. Lo que permite analizar si la infraestructura disponible para la oferta de servicios financieros es suficiente para atender la demanda existente en un territorio en cuestión. Los indicadores de acceso pueden ser geográficos o demográficos. Los primeros señalan el número de puntos de acceso por km<sup>2</sup>, mientras que los segundos explican el número de puntos de acceso por cada 10,000 adultos (CNBV, 2010). Para los reportes de inclusión financiera y su medición la CNBV se utiliza el término adultos en lugar de población debido a que el universo es limitado a las personas que pueden legalmente utilizar servicios financieros y que tienen necesidades financieras relacionadas con ciertos puntos que las atienden. Si bien en México, la mayoría de edad comienza a los 18 años, se implementa el criterio internacional utilizado en la base de datos “World Development Indicators (WDI)” del Banco Mundial de 15 años.

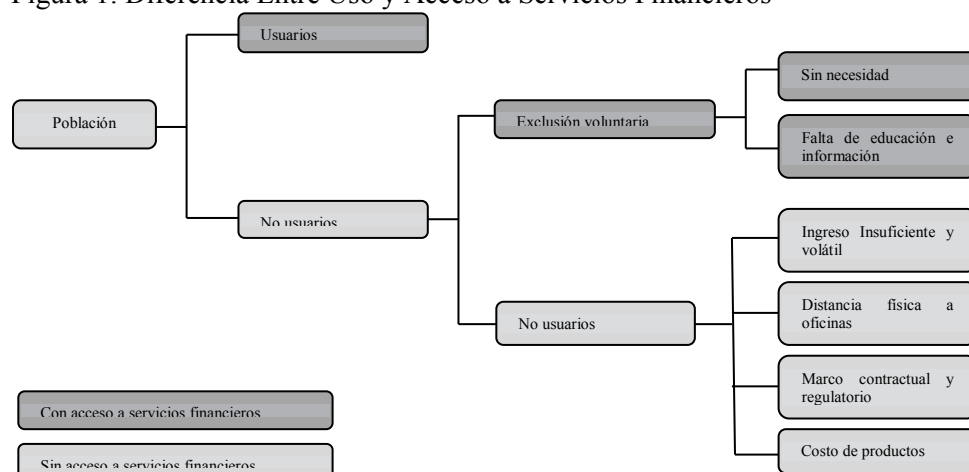
### Condiciones Necesarias Para La Bancarización

Morales & Yáñez (2006), en su artículo “La bancarización en Chile. Concepto y Medición”, establecen tres condiciones necesarias para que se dé la bancarización: una estabilidad macroeconómica, un marco institucional adecuado y una supervisión efectiva.



*Barreras a la inclusión financiera:* Las barreras afectan directamente el acceso que tiene la población a productos y servicios financieros y, por ende, su uso. La identificación de las barreras ofrece la posibilidad de detectar con mayor facilidad las políticas públicas que maximicen el impacto en la inclusión financiera. El desarrollo de indicadores específicos, que permitan medir el impacto de cada barrera, contribuirá al desarrollo de un marco regulatorio que propicie nuevos modelos de negocio e innovación de productos y servicios financieros (CNBV, 2010). Los indicadores desarrollados hasta el momento, basados en el número de cuentas o el porcentaje de la población que utiliza determinado servicio, brindan información respecto al uso de productos; así mismo, indicadores como el número de sucursales o terminales punto de venta (TPVs) se enfocan en el acceso geográfico; sin embargo, ignoran otras barreras como son el marco contractual y la falta de educación financiera, entre otras (CNBV, 2010). Las barreras al acceso pueden existir tanto por el lado de la oferta como por el lado de la demanda. La figura 1 presenta una clasificación del Banco Mundial que permite distinguir las posibles razones por las cuales, voluntaria o involuntariamente, las personas no cuentan con servicios financieros. Esta clasificación provee un marco para la identificación de las diferentes barreras y facilita el desarrollo de indicadores para cada una de ellas.

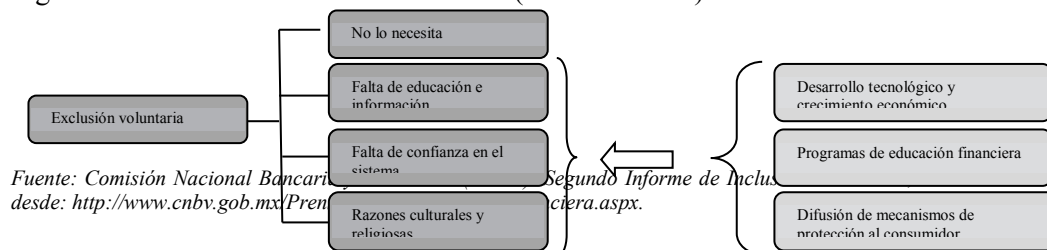
Figura 1: Diferencia Entre Uso y Acceso a Servicios Financieros



Fuente: Comisión Nacional Bancaria y de Valores (CNBV). Segundo Informe de Inclusión Financiera, 2010. Extraído el 23 de mayo de 2012 desde: <http://www.cnbv.gob.mx/Prensa/Paginas/inclusionfinanciera.aspx>.

*Exclusión financiera:* Es importante distinguir entre la población que tiene acceso, pero no demanda servicios financieros, y la población que sí demanda servicios, pero no tiene acceso. Estos dos grupos no son constantes con el curso del tiempo: con el desarrollo de la economía y de la tecnología podría reducirse la proporción de la población que se autoexcluye voluntariamente ya que, en un mundo más interconectado, participar en el mercado implicará una mayor participación dentro del sistema de pagos y, por lo tanto, en el sistema financiero formal. La exclusión voluntaria puede darse por varias razones (Figura 2).

Figura 2: Exclusión Financiera Voluntaria (Autoexclusión)



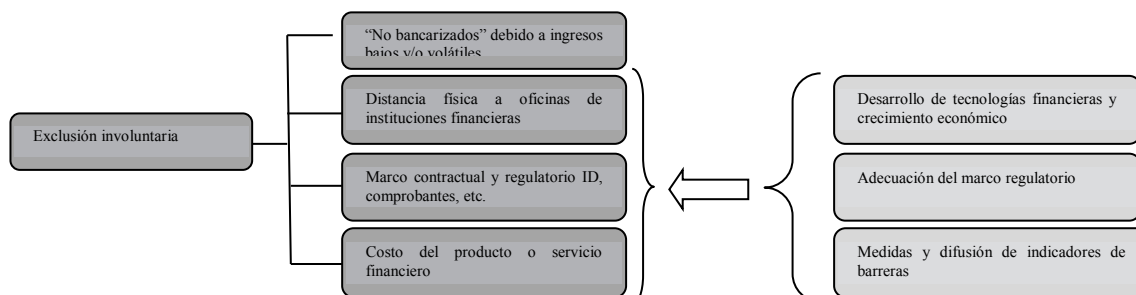
Fuente: Comisión Nacional Bancaria y de Valores (CNBV). Segundo Informe de Inclusión Financiera, 2010. Extraído el 23 de mayo de 2012 desde: <http://www.cnbv.gob.mx/Prensa/Paginas/inclusionfinanciera.aspx>.



A priori, el segmento de la población que señala no necesitar servicios financieros parece no relevante, ya que de alguna manera se presupone la existencia de algún acceso indirecto; sin embargo, debe considerarse que pueden existir individuos que declaren no necesitar servicios financieros por falta de información, educación financiera, e inclusive por falta de marketing en este segmento (“lack of targeting”). Existen otras razones para la exclusión voluntaria, por ejemplo: creencias religiosas, factores culturales y la falta de confianza en el sistema financiero; esta última puede originarse ya sea por experiencia propia, o bien, por la de algún familiar o amigo (CNBV, 2010).

Entre los grupos excluidos involuntariamente, pueden distinguirse diferentes causas que impiden el acceso a servicios financieros (Figura 3). La barrera de ingreso insuficiente se refiere al grupo que no tiene servicios financieros debido a un nivel bajo de ingresos, o bien, cuyos ingresos presentan una alta volatilidad. La proporción de la población excluida por esta causa puede variar con los ciclos de crecimiento económico: si mejoran las condiciones de la economía, los costos de proveer servicios financieros se reducen, al mismo tiempo que se incrementan los ingresos de los segmentos bajos de la población. Otro grupo que sufre de exclusión financiera involuntaria es aquel conformado por los individuos que se localizan a gran distancia de una oficina bancaria ya que, tanto el tiempo de traslado como el costo del transporte se reflejan en costos elevados que les impiden el acceso a los servicios financieros (CNBV, 2010). Una barrera importante tiene que ver con los costos asociados al mantenimiento de una cuenta bancaria; así como a servicios específicos, tales como: retirar dinero, utilizar un cheque, usar una tarjeta de débito, etc. Se considera en una categoría a la población de hogares o empresas que son excluidos por razones de precio o producto; es decir, cuando existen costos elevados para mantener una cuenta, o bien, por la falta de productos adaptados a las necesidades de este segmento de la población. Existen otras barreras, como son todas aquellas relacionadas con el marco contractual; dichas barreras se refieren a los requisitos de documentación que se solicitan a los hogares y a las empresas para: abrir una cuenta, pedir un préstamo, etc.

Figura 3: Exclusión Financiera Involuntaria



Fuente: Comisión Nacional Bancaria y de Valores (CNBV). Segundo Informe de Inclusión Financiera, 2010. Extraído el 23 de mayo de 2012 desde: <http://www.cnbv.gob.mx/Prensa/Paginas/inclusionfinanciera.aspx>.

### Importancia de la Inclusión Financiera

En el Informe oficial del Proyecto de Inclusión Financiera en 2020 del Centro para la Inclusión Financiera en ACCION International (2009), se presenta que la inclusión financiera es una importante meta nacional por un sinnúmero de razones. Tiene el potencial de hacer una valiosa contribución a la economía mexicana y reducir al mismo tiempo la desigualdad social. De manera más fundamental, los servicios financieros mejoran la calidad de vida y la productividad económica de los hogares de bajos ingresos y las pequeñas empresas/microempresas que logran un acceso a dichos servicios. Estos hogares y empresas se benefician de siete maneras diferentes, aunque relacionadas. Las cuales son: facilitan las transacciones económicas, administran recursos día a día, mejora la calidad de vida, protege contra la vulnerabilidad,



promueve las inversiones para incrementar la productividad, mejora los bienes y construye una ciudadanía económica. Lograr una inclusión financiera integral daría a millones de mexicanos las herramientas financieras para administrar mejor su vida y actividades económicas. También es posible que la inclusión integral pueda ayudar a reducir los gastos de programas gubernamentales paliativos.

*Sociedades Cooperativas de Ahorro y Préstamo:* Pertenecen a las organizaciones y auxiliares del crédito dentro del sistema financiero mexicano y son aquellas sociedades constituidas y organizadas conforme a la Ley General de Sociedades Cooperativas que, independientemente del nombre comercial, razón o denominación social que adopten, tengan por objeto realizar operaciones de ahorro y préstamo con sus Socios, y quienes forman parte del sistema financiero mexicano con el carácter de integrantes del sector social sin ánimo especulativo y reconociendo que no son intermediarios financieros con fines de lucro (CNBV, 2012). El objetivo es consolidar un sector de Sociedades Cooperativas de Ahorro y Préstamo (SCAP), que cuente en su totalidad con un registro y para el caso de aquellas con activos superiores a 2.5 millones de UDIS con la autorización de la CNBV, las cuales como parte del sector social del sistema financiero mexicano contribuyan a la inclusión financiera de la población de las comunidades en las que operan a fin de hacerles llegar productos y servicios financieros de calidad que ayuden a sus socios a mejorar su situación económica, y coadyuvar con el Gobierno Federal para la difusión, entrega y administración de los programas de apoyos que éste promueva a fin de que los mismos lleguen de forma integral a sus beneficiarios incrementando el efecto positivo con el cual sean implementados. (SCAP, 2012).

La siguiente tabla muestra los principales indicadores de las dos Sociedades Cooperativas de Ahorro y Crédito Popular que se encuentran en el municipio de Autlán de Navarro, Jalisco; mismas que ya realizaron la inscripción de su autorización en el Registro Público de Comercio.

Tabla 1: Sociedades Cooperativas de Ahorro y Préstamo en la Cd. de Autlán de Navarro, Jalisco

Clave	Nombre	Número de Socios	Número de Sucursales	Activo Total (miles de pesos)
29006	Caja Popular Cristóbal Colón	Sep. 2011 34,713	Sep. 2011 11	Sep. 2011 825,146
29031	Caja SMG	18,436	4	569,037

Fuente: Reportes Regulatorios y Anexo H que las Sociedades Cooperativas de Ahorro y Préstamo envían a la CNBV 2011.

## METODOLOGÍA

A continuación se muestra en la tabla 2 la ficha técnica del estudio:

Tabla 2: Ficha Técnica Del Estudio

Universo	<b>41,142 personas adultas mayores a 15 años en la Cd. de Autlán de Navarro, Jalisco; que se encuentra dentro de los estratos sociales D+, D y E</b>
Diseño de investigación	Concluyente de tipo descriptivo y transversal
Técnica de recolección de datos	Encuesta personal
Tamaño de muestra	380 personas
Diseño muestral	No probabilístico por conveniencia
Trabajo de campo	Noviembre 2012
Alpha de crombach	0.985
Análisis de datos	Frecuencias, tablas de contingencia y Chi Cuadrada

Fuente: elaboración propia.

## RESULTADOS



A continuación se analizan los resultados obtenidos para el presente estudio y poder medir el nivel de inclusión financiera, así como las barreras de acceso de la población adulta correspondiente a los estratos sociales D+, D y E de Autlán de Navarro, Jalisco, México en el sector de ahorro y crédito popular.

Primeramente es conveniente conocer el perfil socio demográfico de las personas encuestadas, en la tabla 3 podemos observar que de los 380 encuestados un 58.9% corresponde al sexo femenino y el 41.1% al masculino. En lo referente a edad (Tabla 4) y tomando en cuenta el criterio internacional utilizado en la base de datos “World Development Indicators (WDI)” del Banco Mundial donde se define que la mayoría de edad es a partir de los 15 años (CNVB, 2010), se establecieron rangos de edad, donde se observa que el 43.2% se encuentra en el rango de 15 a 25 años, seguido por el rango de entre 26 y 35 años con un 21.1%, el 14.7% para el rango entre 36 y 45 años, un 12.4% para el rango entre 46 y 55 años y finalmente un 8.7% para las personas con más de 56 años.

Tabla 3: Sexo

		Frecuencia	Porcentaje válido
Válidos	Femenino	224	58.9
	Masculino	156	41.1
	Total	380	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

Tabla 4: Edad

	Frecuencia	Porcentaje válido
De 15 a 25 años	164	43.2
De 26 a 35 años	80	21.1
De 36 a 45 años	56	14.7
De 46 a 55 años	47	12.4
De 56 años en adelante	33	8.7
Total	380	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

En cuanto al nivel de escolaridad (Tabla 5) de las personas encuestadas los resultados muestran que un 29.2% tiene licenciatura, un 25.5% preparatoria, el 21.3% secundaria, un 16.8% primaria, 2.9% sin estudios pero sabe leer y escribir, 2.9% no sabe leer y escribir, un 1.1% posgrado y el 0.3% carrera técnica.

Tabla 5: Nivel de escolaridad

	Frecuencia	Porcentaje válido
No sabe leer ni escribir	11	2.9
Sin estudios pero sabe leer y escribir	11	2.9
Primaria	64	16.8
Secundaria	81	21.3
Preparatoria	97	25.5
Licenciatura	111	29.2
Posgrado	4	1.1
Carrera Técnica	1	.3
Total	380	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

En lo referente a ocupación (Tabla 6) el 37.9% respondió ser empleado, 19.2% ama de casa, 18.4% estudiante, 16.6% comerciante, 2.1% profesor, 2.1% agricultor, 2.1% otra profesión y un 1.6% pensionado. El 2.1% restante contestaron estar desempleados o propietarios de un taxi.

Según el Informe oficial del Proyecto de Inclusión Financiera en 2020 del Centro para la Inclusión Financiera en ACCION International (2009), el tamaño de una localidad, la participación del sector



informal y los ingresos son elementos clave para determinar si un hogar tendrá acceso a algún servicio financiero. Los pobres tienen mayor probabilidad de ser excluidos del sistema financiero, al igual que los trabajadores del sector informal. Los trabajadores informales tienen menos acceso que sus contrapartes formales provenientes de localidades de todos los tamaños, y el acceso de los trabajadores rurales está rezagado con respecto a los trabajadores urbanos.

Tabla 6: Ocupación

	Frecuencia	Porcentaje válido
Ama de casa	73	19.2
Profesor	8	2.1
Empleado	144	37.9
Comerciante	63	16.6
Agricultor	8	2.1
Estudiante	70	18.4
Pensionado	6	1.6
Otro	8	2.1
Total	380	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

Tabla 7: Ingreso Mensual

	Frecuencia	Porcentaje válido
\$6,800 a \$11,599	68	17.9
\$2,700 a \$6,799	131	34.5
\$0 a \$2,699	181	47.6
Total	380	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

Entre estas tres poblaciones desatendidas, el uso varía según el producto. En términos de ahorros, los hogares rurales, pobres e informales están levemente más excluidos del sector financiero que el resto del país. No obstante, en términos de seguros de vida y crédito, estos tres grupos están considerablemente rezagados con respecto al resto del país. Las tasas de penetración también muestran que estos tres grupos demográficos dependen más de las remesas que otros grupos. En este caso la variable de filtro es el ingreso, mediante el cual se definió el estrato social D+, D y E, en la tabla 18 se observa que 47.6% (181 personas) corresponde al estrato social E con un salario de \$0 a \$2,699.00. Un 34.5% (131 personas encuestadas) están dentro del estrato D y el 17.9% (68 personas) restante dentro del estrato D+ (Tabla 7).

Tabla 8: Pertenece a Alguna Institución Financiera del Sector de Ahorro y Crédito Popular

	Frecuencia	Porcentaje válido
Sí	163	42.9
No	217	57.1
Total	380	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

La inclusión financiera crea oportunidades mejores y más equitativas para que las personas mejoren su nivel de vida. Además, fomenta la justicia económica y permite a todos los ciudadanos contribuir a una sociedad y economía productivas. México tiene la necesidad y el potencial para una inclusión integral. Se estima que el 45% de todos los hogares no utilizan ningún servicio financiero, una cifra que refleja el importante y reciente avance y un serio desafío para el futuro. Una cantidad mucho mayor de familias cuentan únicamente con una inclusión parcial en el sistema financiero al utilizar uno o dos servicios de manera limitada y con baja calidad (Acción Internacional, 2012).

Tabla 9: Ingreso Mensual \* Pertenece a Alguna Institución Financiera Del Sector de Ahorro y Crédito Popular



		Pertenece a alguna institución financiera del Sector de Ahorro y Crédito Popular			Total
Ingreso Mensual	\$6,800 a \$11,599	Si	No	Si	
		Recuento	43	25	68
	% del total	11.3%	6.6%	17.9%	
	\$2,700 a \$6,799	Recuento	57	74	131
		% del total	15.0%	19.5%	34.5%
	\$0 a \$2,699	Recuento	63	118	181
% del total		16.6%	31.1%	47.6%	
Total		Recuento	163	217	380
		% del total	42.9%	57.1%	100.0%

Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS

En la tabla 8 podemos observar que de las 380 personas encuestadas 163 personas (42.9%), afirmaron ser socios de alguna institución financiera del Sector de Ahorro y Crédito Popular, mientras que el 57.1% (217 personas) no pertenecen a ninguna institución financiera de este Sector. Así mismo, en la tabla 9 se aprecia que de las 217 personas que no están dentro del sistema financiero 118 tienen los ingresos más bajos representando el 31.1%, seguido por 74 dentro del estrato económico siguiente. Las tres primeras razones (tabla 10) que mencionaron son el ingreso bajo que tienen (46.1% equivalente a 100 personas), la segunda es que mencionaron no necesitarlo (19.4%, 42 personas) y la tercera razón es por considerar elevados los costos de mantener una cuenta (8.8%, 19 personas). El resto de las razones son: con un 8.3% desconocimiento de los servicios y productos ofrecidos y por ende los beneficios, 4.1% menciona que la ubicación de la empresa está muy lejos, 4.1% no cuenta con los documentos necesarios, 3.2% prefieren manejar efectivo, 2.8% desconfianza, 2.3% consideran que el horario es inflexible y el 0.5% restante mal servicio.

Tabla 10: Marque la Razón Principal Por la Que No es Socio de Alguna Sociedad de Ahorro y Crédito Popular

	Frecuencia	Porcentaje válido
Ingresos bajos	100	46.1
Ubicación de la empresa está muy lejos	9	4.1
Desconoce los productos y servicios ofrecidos y por ende los beneficios	18	8.3
No cuenta con los documentos necesarios	9	4.1
Los costos de mantener una cuenta son altos	19	8.8
Desconfianza	6	2.8
Preferencia por manejar efectivo	7	3.2
No lo necesito	42	19.4
Horario inflexible	5	2.3
Mal servicio	1	.5
Otro	1	.5
Total	217	100.0

Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS

La tabla 11 muestra que de las 163 personas que si son socias de alguna institución financiera del sector de ahorro y crédito popular, 33.7% tienen entre 6 y 10 años en la institución, 29.4% tienen entre 1 y 5 años, 16.6% entre 11 y 15 años, 8% menos de un año y el 10.4% restante más de 16 años como socia de la institución. En relación al tipo de ahorro que tienen el 87.7% mencionó el ahorro ordinario, un 0.6% corriente, 3.1% dinámico, 0.6% de los tres tipos de ahorro, 1.2% ordinario y corriente y el 6.7% desconoce (Tabla 12). Al cuestionar a los entrevistados si conocían los beneficios de cada uno de los diferentes tipos de ahorro, se obtuvo que el 59.5% contestó afirmativamente, mientras que el 40.5% los desconoce (Tabla 13).

Tabla 11: ¿Cuántos años tiene como socio de la institución?

Frecuencia	Porcentaje válido
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Menos de 1 año	13	8.0
De 1 a 5 años	48	29.4
De 6 a 10 años	55	33.7
De 11 a 15 años	27	16.6
De 16 a 20 años	9	5.5
De 21 a 25 años	1	.6
Más de 26 años	7	4.3
No contestó	3	1.8
Total	163	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

Tabla 12: Marque el tipo de ahorro

	Frecuencia	Porcentaje válido
Ahorro Ordinario	143	87.7
Cuenta corriente	1	.6
Ahorro Dinámico	5	3.1
Desconoce	11	6.7
Ahorro ordinario, corriente y dinámico	1	.6
Ahorro ordinario y corriente	2	1.2
Total	163	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

Tabla 13: ¿Conoce los beneficios de cada uno de los diferentes tipos de ahorro?

	Frecuencia	Porcentaje válido
Si	97	59.5
No	66	40.5
Total	163	100.0

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

La inclusión financiera implica encontrar mecanismos que permitan a los hogares tomar ventaja de los servicios financieros ofrecidos por la banca formal. Los principales servicios financieros a los que puede acceder la población son depósitos, créditos y seguros. Hay también otros servicios como la posibilidad de hacer giros o transferencias, o recibir remesas y cambiar moneda extranjera, que en algunos contextos cobran especial relevancia (Maldonado, 2011). Referente al producto más utilizado el resultado muestra que es el ahorro con el 57.1% y un 41.7% para el crédito. Un 1.2% respondió utilizar ambos de igual forma (Tabla 14). De acuerdo al ingreso mensual, la tabla 14 muestra que de los 93 encuestados que mencionaron que era el ahorro, 51 son del estrato más bajo, 26 del estrato de \$2,700 a \$6,799 y 16 de \$6,800 a \$11,599. Mientras que de los 68 que contestaron que era el crédito el más utilizado, 26 personas son del estrato más alto (\$6,800 a \$11,599), 30 del segundo estrato económico y solamente 12 del más bajo.

Tabla 14: Ingreso Mensual \* ¿Cuál Es El Producto Que Más Utiliza?

		¿Cuál es el producto que más utiliza?			Total
Ingreso Mensual	\$6,800 a \$11,599	Ahorro	Crédito	Los dos	Ahorro
		Recuento	26	1	43
		% del total	16.0%	.6%	26.4%
	\$2,700 a \$6,799	Ahorro	Crédito	Los dos	Ahorro
		Recuento	30	1	57
		% del total	16.0%	.6%	35.0%
	\$0 a \$2,699	Ahorro	Crédito	Los dos	Ahorro
		Recuento	12	0	63
		% del total	31.3%	7.4%	38.7%
Total		Recuento	68	2	163
		% del total	57.1%	41.7%	100.0%

*Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS*

Tabla 15: Pruebas De Chi-Cuadrado



	Valor	gl	Sig. asintótica (bilateral)
Chi-cuadrado de Pearson	24.918(a)	4	.000
Razón de verosimilitudes	26.788	4	.000
Asociación lineal por lineal	21.832	1	.000
N de casos válidos	163		

a 3 casillas (33.3%) tienen una frecuencia esperada inferior a 5. La frecuencia mínima esperada es .53.

Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS

En cuanto al servicio más utilizado, el 85.3% mencionó ser la ventanilla, un 8.6% el cajero automático, 2.5% la tarjeta de débito, 1.8% la banca en línea, 1.2% terminales de punto de venta y un 0.6% tanto el cajero como la ventanilla (Tabla 16). La tabla 16 muestra que el cajero automático es utilizado por los de un ingreso más alto, mientras que la ventanilla aunque las personas de los tres estratos económicos la utilizan las personas de más bajo ingreso, es el servicio más utilizado.

Tabla 16: Ingreso Mensual \* ¿Cuál Es el Servicios Que Más Utiliza?

		¿Cuál es el servicio que más utiliza?						Total	
		Cajero automático	Banca en línea	Tarjeta de débito	Ventanilla	Terminales de punto de venta	Cajero automático y ventanilla		
Ingreso mensual	\$6,800 a \$11,599	Recuento	10	1	1	30	1	0	43
		% del total	6.1%	.6%	.6%	18.4%	.6%	.0%	26.4%
	\$2,700 a \$6,799	Recuento	2	1	1	53	0	0	57
		% del total	1.2%	.6%	.6%	32.5%	.0%	.0%	35.0%
	\$0 a \$2,699	Recuento	2	1	2	56	1	1	63
		% del total	1.2%	.6%	1.2%	34.4%	.6%	.6%	38.7%
Total		Recuento	14	3	4	139	2	1	163
		% del total	8.6%	1.8%	2.5%	85.3%	1.2%	.6%	100%

Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS

Tabla 17: Pruebas De Chi-Cuadrado

	Valor	gl	Sig. asintótica (bilateral)
Chi-cuadrado de Pearson	19.444(a)	10	.035
Razón de verosimilitudes	18.156	10	.052
Asociación lineal por lineal	10.713	1	.001
N de casos válidos	163		

a 14 casillas (77.8%) tienen una frecuencia esperada inferior a 5. La frecuencia mínima esperada es .26.

Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS

El acceso a servicios financieros formales por parte de las familias pobres, suele ser, en el mejor de los casos, limitado. Entonces, cuando se presentan emergencias o eventos inesperados, estos hogares deben recurrir a préstamos informales, otorgados, por lo general, por amigos, parientes y prestamistas, entre otros. La tabla 18 muestra que de las 163 personas encuestadas que son socias en algún institución financiera de ahorro y crédito popular, el 66.3% (108 personas) ha solicitado un préstamo, mientras que el 33.7% restante nunca ha solicitado. De las personas que han solicitado préstamo, 36 tienen un ingreso de \$6,800 a \$11,599, 44 entre \$2,700 a \$6,799 y 28 el más bajo.

## CONCLUSIONES

Tradicionalmente, los hogares pobres en América Latina y el Caribe han tenido escaso o nulo acceso a los servicios financieros formales. Sin embargo, la evidencia demuestra que los hogares pobres sí ahorran y se endeudan. Si bien suelen utilizar estrategias informales, ello refleja una demanda efectiva por servicios financieros. Según Maldonado (2011) y la Comisión Nacional Bancaria y de Valores (2010), existe una serie de factores tanto desde la demanda como desde la oferta que limita el acceso de los pobres al



sistema financiero formal. En el lado de la demanda, se destacan no tener ingresos suficientes; altos costos de transacción y de manejo; excesiva documentación y trámites; desconocimiento y falta de confianza en el sistema financiero. En el lado de la oferta, el acceso a servicios financieros formales, como el crédito, se ve limitado por la falta de cobertura y por la escasez de servicios especialmente adaptados a las necesidades de este tipo de hogares.

Tabla 18. ¿Ha Solicitado Algún Préstamo? \* Ingreso Mensual

			Ingreso Mensual			Total
Ha solicitado algún préstamo?	Si		\$6,800 a \$11,599	\$2,700 a \$6,799	\$0 a \$2,699	\$6,800 a \$11,599
		Recuento	36	44	28	108
		% del total	22.1%	27.0%	17.2%	66.3%
	No	Recuento	7	13	35	55
		% del total	4.3%	8.0%	21.5%	33.7%
		Total	Recuento	43	57	63
	% del total	26.4%	35.0%	38.7%	100.0%	

Fuente: elaboración propia basada en los datos proporcionados por el programa estadístico SPSS

Frente a ello, los hogares pobres recurren a estrategias tradicionales e informales como ahorrar en alcancías, en materiales de construcción, en efectivo en la casa, en animales, en joyas o invirtiendo en sus negocios. Forman también clubes de ahorro, grupos de autoayuda y cadenas o tandas. No obstante, estas estrategias se caracterizan por ser de alto riesgo o de baja liquidez. Derivado de lo anterior, uno de los principales retos de las instituciones financieras consiste, entonces, en diseñar productos y servicios financieros adecuados a las necesidades de estos usuarios, que reduzcan los costos de transacción en términos de trámites y requisitos, y acerquen efectivamente los servicios a estas poblaciones. Además, se requiere un esfuerzo en el tema de educación financiera que reduzca de forma transparente y efectiva las dudas e incertidumbres acerca del funcionamiento del sector financiero y el uso de sus servicios. De tal manera que no solamente pierdan el miedo hacia el sector financiero, sino que reconozcan las ventajas que pueden obtener de él.

La inclusión financiera es importante en los estratos más pobres de la población por qué gran parte de los hogares en condición de pobreza genera sus ingresos a partir de actividades económicas informales, inestables o que pueden ser afectadas por factores impredecibles o no controlables, que los obliga a vivir con flujos irregulares o estacionales de ingreso y, por tanto, de consumo. Frente a la informalidad en la que se desenvuelven los hogares pobres, facilitar su acceso a los mercados financieros y con esto a otros mercados, significa convertirlos en ciudadanos económicos. Desafortunadamente, este acceso es aún, en el mejor de los casos, limitado y en general nulo para la población pobre. Del lado de la oferta las instituciones deben tener: Productos y servicios adecuados al usuario, impulsando el análisis de las necesidades de la población, incentivando el diseño de productos y servicios financieros adecuados y promoviendo el desarrollo de un entorno competitivo. Así como tener proximidad al usuario, incentivando el establecimiento de puntos de acceso eficientes, que aseguren su sostenibilidad y consolidación. También tiene que proveer tecnologías de servicios financieros adecuadas para este sector de la población, en términos de costos, acceso y facilidad de uso, lo que puede llevar a revisar incluso el marco regulatorio de las entidades financieras, para ver la manera en que se podrían reducir los obstáculos encontrados por las entidades para ofrecer estos productos especializados. En el caso de las Instituciones del Sector de Ahorro y Crédito Popular, ser intermediarios financieros consolidados, seguros y estables; apegándose a la legislación y regulación adecuada y mediante su cumplimiento.

Del lado de la demanda, las instituciones deben asegurar la defensa y protección del usuario mediante mecanismos efectivos y transparentes, además de comportamientos financieros personales responsables que fortalezcan el entendimiento general del sistema financiero, educar sobre el uso adecuado de los productos y servicios financieros e implementar estrategias estructuradas de educación financiera.



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## **BIOGRAFÍA**

Claudia Leticia Preciado Ortiz es Maestra en Dirección y Finanzas por la Universidad Popular Autónoma del Estado de Puebla. Actualmente se desempeña como Jefe de la Unidad de Personal Administrativo en el Centro Universitario de la Costa Sur – Universidad de Guadalajara y es Profesora de Asignatura “A” adscrita al Departamento de Ciencias Económico Administrativas del mismo Centro Universitario.

Cesar Amador Díaz Pelayo es Doctor en Dirección y Mercadotecnia por la Universidad Popular Autónoma del Estado de Puebla. Actualmente se desempeña como Coordinador de Servicios Académicos en el Centro Universitario de la Costa Sur – Universidad de Guadalajara y es Profesor Docente Titular “A” adscrito al Departamento de Ciencias Económico Administrativas del mismo Centro Universitario.



# ANÁLISIS Y ESTRATEGIAS PARA IMPULSAR LA COMPETITIVIDAD DE LOS PRODUCTORES DE CARNE BOVINA EN YUCATÁN, MÉXICO

Antonio Emmanuel Pérez Brito, Universidad Autónoma de Yucatán

Martha Isabel Bojórquez Zapata, Universidad Autónoma de Yucatán

María Teresa González Barajas, Universidad Estatal de Sonora

Gustavo César Hermosillo Anduaga, Universidad Estatal de Sonora

## RESUMEN

*Este trabajo tiene como objetivo analizar e identificar factores que permitan lograr estrategias para impulsar la competitividad de los productores de carne de ganado bovino en el estado de Yucatán, México. Para este efecto, se realizará un estudio empírico basándose principalmente en estudios realizados sobre estrategias (Porter, 1996)) y competitividad (Perea y Rivas, 2007). Esto les permitirá diseñar estrategias para competir en un mercado globalizado, que está siendo afectado por el descenso sostenido de los precios de la carne de ganado bovino en el mercado mundial y la fuerte competencia por el incremento en el consumo de la carne de ave originado por los cambios en los hábitos alimenticios principalmente, así como por el descuido de la producción nacional y la pérdida de espacios que han sido aprovechados para la producción de alimentos sustitutos. El estudio será de tipo cuantitativo, correlacional, no experimental, transversal y para la obtención de la información se aplicará un cuestionario que se diseñará específicamente para obtener la información que se pretenda analizar.*

**PALABRAS CLAVE:** Estrategia, competitividad, análisis estratégico

## ANALYSIS AND STRATEGIES TO BOOST THE COMPETITIVENESS OF THE BOVINE MEAT PRODUCERS IN YUCATAN, MEXICO

### ABSTRACT

*This paper's objective is to analyze and identify the competitive strategies for bovine meat producers in the state of Yucatan, México. To this effect, there will be an empirical study based primarily on studies of strategies (Porter, 1996)) and competitiveness (Perea and Rivas, 2007). This will allow them to design strategies to compete in a globalized market which is being affected by the sustained decline in prices of bovine cattle meat in the world's market and strong competition for the increase in consumption of poultry caused mainly by changes in eating habits, as well as the neglect of domestic production and the loss of spaces that have been utilized for the production of food substitutes. The study is quantitative, correlational, non-experimental, and cross-sectional and in order to obtain and analyze information a questionnaire will be specifically designed and applied.*

**JEL:** M00

**KEYWORDS:** Strategy, competitiveness, strategic analysis

## INTRODUCCIÓN

En este trabajo se discute el papel de la estrategia como impulsor de la competitividad para los productores de carne de ganado bovino en el municipio de Tizimín, Yucatán. En 1996, Porter, señaló que numerosas actividades como crear, producir, vender y entregar un producto o servicio son unidades básicas de la ventaja competitiva. En 2008, Collis y Rukstad, mencionaron que cualquier declaración de



estrategia debería iniciar con una definición de fines que la estrategia está diseñada a alcanzar. “Sí no sabes dónde estás yendo, cualquier carretera tomarás”. La ventaja competitiva es la esencia de la estrategia. Esto definirá todos los medios importantes a través de los cuales alcanzarás el objetivo establecido. La carne es un elemento importante en la alimentación del hombre y, en el contexto dietético mundial su nivel de consumo es considerado como un indicador de vida de la población. (Organización para la Cooperación y el Desarrollo Económico, OCDE, 2009).

El mayor productor de carne vacuna en el mundo es Estados Unidos con un volumen que supera los 11 millones de toneladas métricas por año. A éste le siguen la Unión Europea, Brasil y China, con una producción entre 6 y 8 millones de toneladas. La producción en Argentina, Australia, México, India, Rusia y Canadá se ubica entre 1 y 2 millones de toneladas métricas anuales (Secretaría de Agricultura, Ganadería, Pesca y Alimentos de Argentina, 2009). En 2006, González, señaló que la actividad ganadera en México se realiza a lo largo de todo el país; afirmó que el 56% del territorio nacional está dedicado a la ganadería, aproximadamente 110 millones de hectáreas. Según la Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación (SAGARPA, 2007), la cría de ganado se desarrolla en cuatro grandes zonas: la árida y semiárida, el trópico húmedo, la templada y el trópico subhúmedo.

El Sistema de Cuentas Nacionales de México elaborado por el Instituto Nacional de Estadística y Geografía (INEGI, 2010), señaló que en el estado de Yucatán el sector agropecuario y pesquero representan el 6.7% del Producto Interno Bruto total de dicha entidad. En información obtenida de la Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación (SAGARPA, 2007), se mencionó que ésta se integra de los siguientes productos: ganado bovino, ovino, equino, porcino, aves de corral, guajolotes y abejas. Con base en el XIII censo general de población y vivienda 2010 efectuado por el Instituto Nacional de Estadística y Geografía (INEGI) informó que los ingresos por persona de la población son bajos, pues del total de la población ocupada, 14,111 personas perciben un sueldo entre uno y dos salarios mínimos y sólo 3,210 personas perciben más de cinco salarios mínimos, éstos últimos debido a que laboran en la ciudad de Mérida y en algunas otras localidades del estado de Quintana Roo. Por tal razón el municipio de Tizimín está catalogado como de extrema marginación.

Según el Instituto Nacional de Estadística y Geografía (INEGI, 2010), los ingresos de la población ocupada por sector se integraron de la siguiente manera: 8,205 personas obtienen ingresos del sector primario, de los cuales el 70% proviene de la ganadería bovina, siendo la actividad económica más importante del municipio, 4,114 del sector secundario y 8,695 del terciario, el cual se ha saturado y cada vez proporciona menos ingresos a quienes se dedican a estas actividades. La desorganización de los productores de ganado bovino de la región, el desempleo originado por la escasa oportunidad para los pobladores en el campo que trae como consecuencia la migración de la mano de obra hacia otras regiones, la indiferencia de los representantes de las agrupaciones, el aprovechamiento que realizan intermediarios valiéndose de la poca preparación de los productores del municipio de Tizimín, la falta de capacitación y tecnología en sus unidades de producción, así como los limitados recursos financieros con los que cuentan dichas unidades, son parte de los principales problemas a los que se enfrenta este municipio. Este estudio tendrá como objetivo identificar los factores que permitan lograr estrategias de diferenciación para impulsar la competitividad de los productores de carne de ganado bovino en el municipio de Tizimín, Yucatán, México.

## REVISIÓN DE LITERATURA

### Competitividad

En 2002, Rueda y Simón, señalaron que las empresas que han logrado sobrevivir han recurrido a la competitividad como elemento fundamental. En 1995, Porter, señaló que su modelo del diamante de la ventaja nacional, pretende ofrecer una respuesta adecuada a la pregunta de por qué las empresas ubicadas



en determinadas naciones tienen éxito a escala internacional en segmentos e industrias diferentes. En las conclusiones sobre su estudio de la ventaja competitiva de las naciones señaló que el éxito de una nación se debe a sus ventajas competitivas y no a las comparativas que ostenta. En 1991, Grant, consideró que existen otros factores aparte de los propuestos por Porter para llegar a perfeccionar o mantener la ventaja competitiva, como son la tecnología, las capacidades y las relaciones con clientes, entre otros.

En 1996, Bradenburger y Nalebuff, señalaron que también es necesario considerar un factor muy importante tal y como lo son aquellos que provocan que el cliente valore más el producto de la empresa teniendo el producto de los complementadores, que teniendo únicamente el producto de la empresa. Este complementador puede ser también un competidor con el tiempo. Después de analizar 65 variables, Perea y Rivas (2007), concluyeron en su estudio sobre la competitividad en la industria cafetalera que, siete se citan con mayor frecuencia, las cuáles son:

Capacidad de producción

Innovación

Calidad

Mercadotecnia (a la que se integran variables como participación en el mercado, logística externa y lealtad a la marca)

Organización.

Capacitación de la mano de obra

Recursos financieros

**Capacidad de Producción:** La capacidad de producción está determinada por el tamaño de la planta, por el número y habilidad de sus trabajadores, por el abasto de materiales, por la capacidad técnica del equipo y por la variedad de productos fabricados. Gaither y Frazier, (2000), señalan, que la capacidad de producción es la tasa máxima de producción de una organización, es decir, el nivel más elevado de volumen de producción que puede mantener una planta dentro del marco de un programa realista de trabajo, tomando en cuenta el tiempo normal y suponiendo una disponibilidad de insumos suficiente para operar la máquina y el equipo instalado. **Innovación:** Según Schroeder, (1992), a la innovación se le debe considerar como un impulso al mercado, fabricando lo que se puede vender; impulso a la tecnología, vendiendo lo que se puede hacer, e interfuncional, buscando la cooperación entre las diferentes áreas involucradas. Los pasos por seguir en un proceso de innovación se centran en la generación de la idea, selección del producto, diseño preliminar del prototipo, construcción del prototipo, pruebas y diseño definitivo del producto. **Calidad:** Gaither y Frazier, (2000), afirman que la calidad de un producto o servicio es el grado de percepción del cliente, en que dicho bien cumple con sus expectativas; asimismo, señalan que la calidad se determina por el desempeño del producto, características atractivas para el cliente, confiabilidad, capacidad de reparación, durabilidad, apariencia, seguridad y servicio.

**Mercadotecnia:** Jeffrey y Caron, (2002), señalaron con relación a las estrategias de crecimiento: el marketing, identifica nuevos clientes potenciales, propone oportunidades de productos, diseña campañas publicitarias y promocionales, organiza canales de distribución y crea políticas de precios y servicios de atención al cliente que ayudan a posicionar los productos de la compañía para los grupos de clientes adecuados. **Participación en el mercado:** Para Stanton, Etzel y Walter, (1996), la participación en el mercado es la proporción de ventas totales de un producto durante un determinado período en un mercado específico capturado por una compañía. De igual forma, también se puede considerar como la parte



potencial del mercado que una compañía piensa alcanzar sobre el volumen de ventas que todas las empresas que venden un producto durante determinado período pueden esperar vender bajo condiciones ideales.

*Logística externa:* Díez de Castro, (2001), afirma que la logística externa está relacionada con las actividades de recepción del producto terminado, almacenamiento y distribución, que consiste en hacer llegar el producto a su mercado meta. Es el proceso de transferir la propiedad del fabricante al consumidor final e incluir actividades como promover el producto, almacenarlo y correr parte del riesgo financiero durante el proceso de distribución. Las instituciones que pueden intervenir en el proceso de distribución son los bancos, las compañías de seguros, compañías de almacenamiento y transportistas.

*Lealtad a la marca:* La lealtad de los clientes según Hill y Jones ,(1996), está en función de la habilidad de la empresa para satisfacer sus necesidades; para lograrlo será necesario concentrarse con liderazgo en el cliente, estructurar actitudes del trabajador y mecanismos para llevar a los clientes a la organización, así como satisfacer sus necesidades a través de la personalización del servicio y tiempo de respuesta.

*Organización:* Es evidente la dificultad para convencer a la gente del cambio cuando se ha acostumbrado a cierta forma de vida que le permite resolver cómoda o incómodamente sus problemas. Todo cambio implica incertidumbre y pocas personas están dispuestas al riesgo aun con la promesa de cambios favorables, (Kotter y Schlesinger, 1979).

*Capacitación de la mano de obra:* Según Mendoza, (1998), los procedimientos para la determinación de necesidades de capacitación se clasifican en manifiestas y cubiertas. Las primeras son previsibles y se presentan cuando hay nuevos ingresos, promociones, transferencias, cambios de equipos y herramientas, cambios de procedimientos, de políticas, incrementos de estándares y metas más elevadas. Las necesidades de capacitación encubiertas o no previsibles presentan dificultades para su determinación como actitudes del personal, estilos de liderazgo, clima de la organización, factores motivacionales, costumbres, prejuicios y cultura de trabajadores y directivos.

*Recursos Financieros:* Menciona Gitman, (1986), que los recursos financieros tienen como función mantener la solvencia de la empresa en el suministro de flujos de efectivo necesarios para satisfacer las obligaciones y adquirir los activos y circulantes necesarios para lograr los objetivos de la compañía. Para disponer de recursos financieros es necesaria la medición en las empresas del riesgo, rendimiento, valor del dinero en el tiempo, apalancamiento operativo y financiero. En 1990, Birley y Westhead, señalaron que el mantenimiento de buenos estándares financieros, a través de una adecuada gestión financiera es uno de los principales factores resaltados como necesarios para alcanzar el éxito competitivo. En este sentido, es necesario realizar con cautela la planificación a corto plazo, implantar y controlar sistemas de contabilidad de costos, prestar una especial atención a las entidades de crédito, establecer presupuestos anuales, realizar análisis de la situación económico-financiera e intentar en la medida de lo posible, utilizar fuentes de financiamiento propias. Para desarrollar lo anteriormente mencionado Bantel y Jackson, (1989) comentan que el nivel de educación al ser un reflejo de los conocimientos y habilidades poseídos, se relaciona de forma positiva con la capacidad del directivo para realizar elecciones estratégicas de acuerdo con las exigencias del entorno, con su propensión a generar e implantar soluciones creativas a los problemas de la entidad e incluso con el mayor nivel de productividad, (Norburn y Birley, 1988).

*Rentabilidad:* Las empresas tienen muchos objetivos, pero para Sallenave, (1994), se pueden reducir a tres: rentabilidad, crecimiento y supervivencia. Hasta los años setenta se ponía énfasis a la rentabilidad, en los setenta y ochenta se buscaba el crecimiento; actualmente, se busca la supervivencia porque ésta supone las anteriores. Sin la rentabilidad y crecimiento no hay supervivencia.



### Estrategias

La base del crecimiento y permanencia de las empresas radica en el diseño de estrategias que la hagan competitiva y esto se logra con un proceso de planeación y control que involucra desde al dueño o propietarios hasta la última de las áreas de responsabilidad para lo cual es importante el establecer objetivos y metas por área, de tal forma que embonen con la dirección que la administración se fije.

Para lograr comprender el comportamiento de las empresas locales en entornos desarrollados en materia de competitividad lo importante es conocer las fuerzas que la mueven, (Dussel, Piore y Ruiz ,1997).

El posicionamiento estratégico intenta alcanzar una ventaja competitiva sustentable pero preservando lo distintivo de una compañía. Esto significa desarrollar actividades diferentes a la de los competidores, o desarrollar actividades similares pero de diferente manera (Porter, 1996). El primer elemento de la declaración de la estrategia es el que la mayoría de las compañías tiene, de una manera o de otra, esto es el objetivo estratégico. El segundo elemento es el alcance, el cual abarca tres dimensiones: los clientes o la oferta, localización geográfica y la integración vertical. El tercer elemento es definir la ventaja competitiva, darle esa ventaja competitiva sustentable es la esencia de la estrategia, (Collins y Rukstad, 2008).

### Estrategias de Diferenciación

El objetivo de una estrategia genérica de diferenciación consiste en lograr una ventaja competitiva al crear un bien o servicio que sea percibido por los clientes como exclusivo de una manera importante; sin embargo, los clientes pagan un precio superior porque consideran que las cualidades diferenciales del producto valen la pena y porque el precio se ha determinado en el mercado, según Hofer y Schendel (1978). Para Mintzberg (1988), las estrategias de diferenciación se explican por el diseño (perfeccionar las características del producto y el diseño), la calidad (requiere de fiabilidad, duración y funcionamiento del producto en relación con el precio), el suministro (promover un conjunto de productos básicos que satisfagan las necesidades de los consumidores dentro de un segmento) y la no diferenciación del producto (sin base para diferenciar, o seguir una estrategia de copiar lo ya existente).

La diferenciación puede ofrecerse en la indiferenciación de productos debido a que el consumidor puede elegir entre varios oferentes atraído solamente por el servicio, como en el caso de algunas gasolineras que ofrecen valor agregado en su producto por el mismo precio señalan Samuelson y Nordhaus (2006).

En cambio para Dickson y Ginter (1987), la diferenciación está referida a la posición de la firma dentro del mercado o segmento del mercado con relación a su producto, servicio, imagen, características que influyen en el consumidor para su selección. La diferenciación puede ser tangible o intangible. Autores como Thompson y Strickland (2005), consideran que la diferenciación en los productos se puede lograr desde distintos ángulos: un sabor especial, características múltiples, tiendas de descuento, eficiencia en el servicio, disponibilidad de partes de repuesto, diseños de ingeniería y ejecución, prestigio y distinción, productos confiables, manufactura de calidad, tecnología de liderazgo, amplio rango de servicios, líneas completas de productos, productos exclusivos en imagen y reputación.

### Diagnóstico Estratégico

Un diagnóstico estratégico que comprende dos áreas fundamentales: Un análisis externo, que trata principalmente de las condiciones del macrosistema o medio ambiente, que afectan o pueden llegar a afectar a la empresa. Este análisis puede enfocarse a dos variables principales; oportunidades y amenazas. Un análisis entorno, que trata de las condiciones de la empresa, que afectan o pueden afectar a esta. Tal análisis se enfoca a dos variables principales; fortalezas y debilidades. (Rodríguez ,1999)

*Cadena de Valor:* En 2007, Hansen y Birkinshaw, establecieron, que la cadena de valor es una herramienta importante para examinar en forma sistemática, las actividades, que desempeña la empresa



en el diseño, producción, mercadotecnia, entrega y apoyo de sus productos y como interactúan. Divide a la empresa en sus actividades estratégicas relevantes para comprender el comportamiento de los costos y las fuentes de diferenciaciones existentes y potenciales. La cadena de valor permite clasificar aquellas actividades distintas física y tecnológicamente que desempeña la empresa, y cuya agrupación se origina al aplicar los criterios generales siguientes: Actividades Primarias.- Son las actividades de valor implicadas en la creación física del producto, su venta y transferencia al comprador, así como asistencia posterior a la venta. Esta se divide en cinco categorías genéricas: logística interna, operaciones, logística externa, mercadotecnia y ventas y servicio. Actividades de Apoyo.- Son las actividades que sustentan a las actividades primarias y se apoyan entre sí, proporcionando insumos comprados, tecnología, recursos humanos y varias funciones (infraestructura) de toda la empresa.

### El Modelo de las Cinco Fuerzas

La fuerza competitiva más fuerte o las fuerzas determinan la rentabilidad de una industria y convierten la formulación de la estrategia en lo más importante. Las cinco fuerzas competitivas son: La amenaza de nuevos competidores: Nuevos competidores en una industria traen nuevas capacidades y deseos de ganar un mercado, compartir presiones de precios, costos, y la tasa de inversión necesaria para competir. El poder de los proveedores: proveedores poderosos capturan más valor por ellos mismos por cargar precios más elevados, limitar la calidad o servicios, o cambiar costos a la industria participante. El poder de los compradores: Compradores poderosos, el otro lado de los proveedores poderosos, pueden capturar más valor al forzar los precios hacia abajo, demandar mejor calidad o más servicio y generalmente jugar con los participantes de la industria uno contra otro, todo ello a expensas de la rentabilidad de la industria.

La amenaza de sustitutos: Un sustituto desempeña la misma o una función similar como un producto industrial por otro medio. Rivalidad entre competidores existentes: La rivalidad entre competidores existentes toma muchas formas familiares, incluyendo descuentos de precios, nueva introducción de productos, campañas de publicidad y mejoras de servicio, (Porter, 2008).

## **METODOLOGÍA**

Considerando el tipo de fenómeno que se investigará, al alcance será cuantitativo, descriptivo, el diseño será no experimental, transversal y se realizará un análisis de correlación de las variables a través del modelo de Análisis de Varianza (ANOVA). El trabajo de Investigación se realizará con información que se obtendrá de los productores de carne de ganado bovino del municipio de Tizimín, Yucatán, México, durante la producción del año 2012. Se utilizará un cuestionario diseñado específicamente para recabar la información que se desea analizar para esta investigación, con un escalamiento tipo likert.

### Modelo Estadístico ANOVA

El análisis de la Varianza (ANOVA) se aplicará para contrastar la hipótesis de dependencia lineal entre la variable dependiente y las independientes, comparándose la varianza explicada por el modelo y la varianza residual. Para probar la significancia del modelo global se utilizará la hipótesis nula de que no existe relación entre las diversas variables independientes consideradas como grupo y la variable dependiente. Se llevará un análisis de correlación de pasos hacia atrás para la selección de las variables a incluir en el modelo final. Se utilizará un nivel de significancia de 5%. La bondad del ajuste se mide por el Coeficiente de Correlación Múltiple (R), que varía entre 0 y 1, mientras que el Coeficiente de determinación es  $R^2$  y expresa la proporción de la varianza de la variable dependiente explicada. (Kazmier, 1998).



*Hipótesis General:* Las estrategias de diferenciación en los productores de carne de ganado bovino del municipio de Tizimín, Yucatán, México, se explican por la capacidad de producción, innovación, calidad, mercadotecnia, organización, capacitación de la mano de obra, recursos financieros y rentabilidad.

*Instrumento de medición:* El método de escalamiento tipo Likert (Likert, 1976, cita en Summers p. 182-193), consistirá en un conjunto de ítems presentados en forma de afirmaciones o juicios ante los cuales los sujetos elegirán uno de los cinco puntos de la escala. A cada punto se le asignará un valor numérico. Así el sujeto obtendrá una puntuación total sumando las puntuaciones obtenidas en relación con todas las afirmaciones. Para la recolección de datos se deben realizar las siguientes actividades: seleccionar un instrumento o método de recolección, aplicar el instrumento seleccionado y preparar observaciones, registros y medición de los resultados obtenidos (Hernández et al 2006, p.344). La medición definida por Stevens (2001), significa asignar números a objetos y eventos de acuerdo a reglas, y más propiamente cuando se evalúan comportamientos sociales se deben vincular Conceptos abstractos con indicadores empíricos. (Hernández et al. 2006, p.345).

*Medición de la validez:* Un instrumento de medición debe cumplir con dos requisitos: validez y confiabilidad. La validez se refiere al grado en que un instrumento mide realmente lo que se pretende medir y las evidencias que se presenten pueden estar relacionadas con el contenido, es decir, la medición efectivamente representa el concepto medido; con el criterio, cuando se compara con un criterio externo estándar bajo el cual se juzga; y con el constructo. Wiersma (1999) (Cita Hernández et al. 2006, p.347). la validez del constructo establece y especifica la relación entre el marco teórico y la variable definida. Correlaciona y analiza cuidadosamente su relación e interpreta la evidencia empírica de acuerdo con el nivel en el que clarifica la validez de su medición. (Carmines y Zeller, 1998). La validez del constructo se realizará con el procesamiento y análisis de datos de los ítems que integran cada variable del modelo, mediante el análisis de factor con el apoyo del paquete estadístico SPSS.

*Medición de la Confiabilidad:* El método a utilizar por las características de la investigación será el Coeficiente Alfa de Cronbach que requiere solo una administración del instrumento de medición a toda la población de productores de carne de ganado bovino del municipio de Tizimín, Yucatán, México.

## RESULTADOS ESPERADOS

Con este estudio se pretende impulsar al sector ganadero que es en México uno de los principales pilares que sostienen a la economía a nivel nacional. En Tizimín, Yucatán, México, esta actividad es fuente de generación de empleo y de riqueza de un número importante de familias en la zona oriente del Estado, así mismo tiene un alto porcentaje de participación en el Producto Interno Bruto del estado. Por lo que, de la estabilidad sostenida de los ambientes competitivos se originarán las condiciones en este sector que faciliten la creación de valor, lo cual les generará un rédito constante que permitirá el desarrollo económico de la región. Es de vital importancia proyectar el sector ganadero de la región dentro de un ambiente de competitividad, con información necesaria y proporcionándoles herramientas para la toma de decisiones y para la implementación de estrategias de diferenciación de una manera adecuada y a tiempo con el movimiento del entorno internacional en el que debe de desarrollarse con el fin de crear prosperidad y al mismo tiempo satisfacer las necesidades particulares de la región. Por lo que el desarrollo de estrategias de diferenciación será vital para el fortalecimiento y la mejora en esta actividad, así como para la identificación y aplicación de sus ventajas competitivas.

*Alcance:* La presente investigación permitirá analizar estrategias de diferenciación en los productores de carne de ganado bovino en Yucatán que permitan elevar la competitividad para este sector.



### Limitaciones

La aplicación total o parcial del contenido de esta investigación es responsabilidad única y absoluta de la población objeto de estudio, por lo que queda fuera de las manos del investigador comprobar el resultado final de su aplicación.

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## BIOGRAFÍA

Antonio Emmanuel Pérez Brito es Doctorando en Planeación Estratégica y Dirección de Tecnología. Profesor de tiempo completo en la Facultad de Contaduría y Administración de la Universidad Autónoma de Yucatán, correo electrónico [antonio.perez@uady.mx](mailto:antonio.perez@uady.mx)

Martha Isabel Bojórquez Zapata es Doctora en Ciencias de la Administración. Profesora de tiempo completo en la Facultad de Contaduría y Administración de la Universidad Autónoma de Yucatán, correo electrónico [mbzapata@uady.mx](mailto:mbzapata@uady.mx)

María Teresa González Barajas es Doctoranda en Desarrollo Económico y Sectorial Estratégico. Profesora de tiempo completo en la Universidad Estatal de Sonora, correo electrónico [maria.gonzalez@cesues.edu.mx](mailto:maria.gonzalez@cesues.edu.mx)

Gustavo César Hermosillo Anduaga es Doctorando en Desarrollo Económico y Sectorial Estratégico. Profesor de tiempo completo en la Universidad Estatal de Sonora, correo electrónico [gustavo.hermosillo@cesues.edu.mx](mailto:gustavo.hermosillo@cesues.edu.mx)



# HERRAMIENTA WORKFLOW PARA EN DISEÑO Y ANÁLISIS DE PROCESOS Y ACTIVIDADES EN LAS ORGANIZACIONES

Arley Julián Gutiérrez Barrera, Universidad Industrial de Santander  
David Alejandro Cuadros Crispín, Universidad Industrial de Santander  
Jaime Octavio Abarracín Ferreira, Universidad Industrial de Santander

## RESUMEN

Este trabajo resume las características de una solución tecnológica (software) para el diseño y el análisis de procesos del negocio en las organizaciones que necesitan identificar procesos costosos e ineficientes, de forma tal, que puedan rediseñar un nuevo flujo de actividades que cambie el paradigma de su funcionamiento hacia un sistema rentable, eficiente y sostenible.

**PALABRAS CLAVE:** Costos, reingeniería, organización, procesos, Workflow

## ABSTRACT

This paper summarizes the characteristics of a technological solution (software) for the design and analysis of business processes in organizations that need identify costly and inefficient processes, so they can redesign a new flow of activities that change the paradigm operation to a profitable, efficient and sustainable system

**KEYWORDS:** Costs, reengineering, organization, processes, Workflow.

## INTRODUCCIÓN

Uno de los principales problemas de las organizaciones es la definición de estructuras administrativas y de producción que sean rentables y eficientes; para tales fines estas mismas invierten en estudios que les permitan crear un marco administrativo y productivo que muestre con mayor certeza que dicho camino a seguir es el adecuado para lograr su objetivo (Stair & Reynorlids, 1999). Desde 1930, Nordsieck y Henning en Alemania y Chapple y Sayles en los Estados Unidos, ya habían empezado el trabajo y el estudio de los sistemas *Workflow*, al mismo tiempo que empezaban a descubrir, vislumbrar y describir lo que podrían ser las ventajas de estas herramientas.

Más aun, para Nordsieck, lo más importante era que los sistemas de información tenían que ir orientados hacia la estructuración de procesos que fueran eficientes para las organizaciones y definía claramente otros objetivos: “El foco de la automatización de procesos, es reducir la complejidad de la relación del usuario con el sistema, controlando el flujo de la información y buscando la eficiencia total en la organización” (Borbon & Villarreal, 2005). Actualmente los sistemas *Workflow* se aplican en variedad de campos, extendiéndose a la coordinación y gerencia de procesos, manejo y control de documentación, automatización de datos de flujo de información empresarial, y otros, buscando ahora enfocarse en la interrelación entre aplicaciones existentes en la organización.

Para tales fines, las organizaciones han dispuesto una cantidad de software que le permita, por un lado, diagramar y visualizar gráficamente las estructuras de la organización mediante una nomenclatura definida y globalmente aceptada, como UML o BPMN, a través de software para fines generales, como



*Bizzagi* o *Visio*; y por otro lado, el uso de hojas de cálculo y software a la medida de cada organización, para el cálculo de tiempos y costos de los procesos (Excel, SAP etc.).

Aquí estamos en frente de dos problemas, el primero es la estructuración de procesos que sean eficientes en términos de tiempo y costos. De nada sirve tener herramientas que nos permitan estructurarlo, si la base cognitiva de quien lo realiza no tiene la concepción correcta de que los procesos y las actividades deben ir de acuerdo a un trazado secuencial, por medio de tareas repartidas en roles específicos evitando funciones múltiples para cada persona y actividades innecesarias en cada proceso. Este tema ha sido estudiado y existe una base de conocimiento supremamente amplia que permite definir estructuras coherentes. Ahora, lo que aún falta es crear una herramienta computacional que nos permita gráficamente definir dichas estructuras y que ésta misma calcule el tiempo y costo de cada proceso, es decir, unifique las ya existentes herramientas para graficar procesos definiendo una nomenclatura específica, con un algoritmo que calcule los tiempos y costos de los procesos. Aunque existen herramientas *Workflow* para fines generales, en este trabajo nos hemos centrado en los sistemas *Workflow* para el diseño y análisis de procesos.

### Herramientas *Workflow* y su Papel en la Construcción de Estructuras Organizativas

Los sistemas *Workflow* se empezaron a explotar a comienzos de 1985 cuando se vio totalmente necesario para las empresas implementar un sistema de procesos coherente y eficiente. El internet fue otro elemento catalizador del uso de los sistemas *Workflow*, ya que los procesos distribuidos entre lugares distantes necesitaban ser rediseñados para poder llevar un mejor control de los mismos. Las metodologías de administración de procesos cambiaron notablemente a partir de los años 90 y se configuraron tres características básicas en estos elementos: Optimizar notablemente el desarrollo de los procesos, innovar el proceso del negocio y reajustar el proceso del mismo.

Es ésta la base sobre la cual se estructuraron los objetivos de este trabajo. De nada sirve una herramienta *Workflow* si sólo se enfoca en la diagramación y la estética de la representación de procesos bajo una notación, que aunque por ser universalmente conocida, adolece de formas de representación exclusivas e inherentes al diseño de procesos y actividades, al mismo tiempo que no facilita o resalta los principales focos de estudio de los procesos: eficiencia, tiempo y costo. Las organizaciones definen su estructura o procesos del negocio a partir de sus recursos, mercado y posibilidades. Cada actividad dentro del proceso está asociada con una persona o una aplicación informática. Las reglas se crean para determinar el progreso a través de las actividades de flujo de trabajo y facilitan controles para cada actividad. Algunos sistemas *Workflow* permiten cambios dinámicos en el proceso de negocio de las personas seleccionadas con autorización administrativa.

### Aspectos de Reingeniería Para la Construcción de *Workflow*

La reingeniería nos da una visión de las organizaciones en función de las necesidades del cliente, lo que permite rediseñar los procesos para llegar a excelentes resultados en términos de economía y eficiencia. Tales mejoras se ven reflejadas para los clientes de la misma, quienes son los principales beneficiados. Los cambios de paradigmas administrativos en las organizaciones han sido un cambio rápido en estos tiempos: los pagos electrónicos acabaron, o intentan acabar, con interminables filas en las instituciones bancarias; las transferencias por internet entre cuentas; el voto electrónico; las encuestas por internet; cambios de línea en telefonía celular y muchos otros son casos en los que la reingeniería ha tenido un papel fundamental en la mejora de procesos, que como decíamos, son reflejados en los usuarios. Pero no es tan fácil, la reingeniería choca con el actual modelo de negocio, lo mueve, lo cambia y reestructura. Uno de los principales problemas de la aplicabilidad es la resistencia al cambio por parte



de quienes vienen desempeñándose con las viejas formas de desarrollar procesos: reingeniería es “Voltear la página anterior e iniciar una en blanco”.

La reingeniería estudia el proceso y lo transforma, desde su inicio hasta la terminación del producto. Más que el proceso, el análisis de cada una de las actividades que interviene en el mismo, es el eje fundamental de la reingeniería; si alguna falla, el proceso también. Por consiguiente, las empresas u organizaciones tienen que empezar a hacer un análisis de su estructura actual y de cómo los procesos se realizan bajo ésta. De dicho análisis se fijan unos cambios de paradigmas: se deben combinar los roles para minimizar costos y evitar errores, transformar la estructura de la organización de departamentos a equipos de procesos y convertir las tareas que son lineales a tareas simultáneas.

Se construye un sistema de apoyo de tal forma que se puedan concentrar en una sola persona la mayoría de los pasos de un proceso, mas cuando no sea posible, se debe estructurar un equipo de trabajo para la realización de éste. Por otra parte, se eliminan los trabajadores con tareas individuales y se desarrollan trabajadores con diferentes habilidades, capaces de desempeñar varias labores e inclusive intercambiar puestos manteniendo la misma habilidad, con capacitación y entrenamiento. Las promociones o remuneraciones dejan de basarse en un principio de antigüedad, se empiezan a diseñar objetivos y metas para que los beneficios sean acorde al rendimiento laboral, de esta forma se crean incentivos, sin fomentar así un ambiente competitivo extremo. Las tecnologías de la información son una herramienta esencial, ya que permiten rediseñar los procesos. El poder de la tecnología reside en que permite romper reglas y crear nuevas maneras de trabajar (Monterroso, 2012).

La comunidad en general reconoce que las tecnologías de información tienen un papel importante en la reestructuración de organizaciones y gestión de procesos. Como consecuencia, las empresas se enfocan en llevar a cabo aspectos para el apoyo adecuado de un sistema de información que administre y automatice sus procesos. La demanda que las herramientas de manejo de flujos de trabajo tuvieron a mediados de los años 90, está firmemente asociada con aspectos claves de reingeniería de procesos de negocio, que en ese momento estaban en boga. Desde los años 90, el ambiente para tecnología de automatización de procesos en flujos de trabajo ha cambiado rápidamente. El surgimiento de tecnologías basadas en XML, el desarrollo Internet, las arquitecturas de sistemas basados en componentes reutilizables y los mercados que exigen mayor flexibilidad y adaptabilidad de sus aplicaciones, hacen necesario herramientas de tecnología Workflow evolutivas, que cambien requerimientos funcionales y técnicos para los sistemas de automatización de procesos.

### Herramienta: Workflow Para Reingeniería

La ingeniería de sistemas, concebida desde el enfoque de la optimización del uso de la información para la toma de decisiones, tiene en una tarea importante referente al tema aquí discutido: gestión del conocimiento. Ingenieros, quienes practican las ciencias de lo artificial (Simon, 2006) tienen la labor imperativa de crear elementos útiles para el mundo. Tales elementos creados de forma artificial, aunque llevan desde su misma creación la propiedad de obsolescencia (¿Cuál elemento artificial no?) tienen el fin de *disponerse* al mundo (Vargas Guillen, 2006) para su uso, bajo unas premisas de diseño y economía que sustituyan de algún grado una función del hombre, o más bien, una que el hombre no había sido capaz de delegar a su propia creación. Es en este sentido, el de la optimización y la economía, que se ha desarrollado un elemento software para la creación de diagramas de flujos de trabajo (workflows) que facilite, primero que todo, la identificación de las actividades de las organizaciones y calcule el costo en tiempo y dinero de los procesos y sus respectivas actividades en diferentes áreas; y segundo una fácil diagramación de nuevos métodos que sustituyan los anteriores, con el fin de crear procesos eficientes y con objetivos claros en los procesos de la organización o de un área específica de ésta.



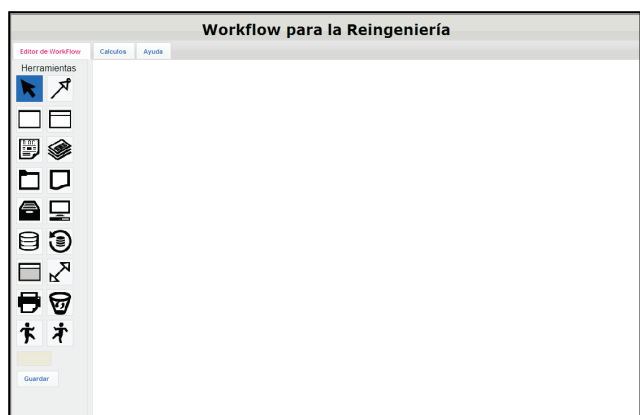
## Notación

Para empezar, el primer problema a resolver en la definición de estructuras organizacionales eficientes es la representación del conocimiento. Dicha tarea se asume bajo las premisas de virtualización de la información, es decir, sacarlas de su estado actual (la mente) y plasmarlas sobre un elemento virtual (informes, libros, web) (Lévy, 1999). En la tarea de definir procesos gráficamente es muy común el uso de notaciones existentes, claro está que el uso de estas nomenclaturas facilita la creación de diagramas para un conjunto general de personas con conocimientos específicos. Más aún, en este trabajo, definimos una nueva notación que no obedece a ninguna ya creada como *UML* o *BPMN*, sino que la herramienta define su propia nomenclatura a partir de conceptos claros de reingeniería y bajo criterios de diseño, estética y el uso de metáforas como la representación de ideas. Para tal notación se construyeron o diseñaron unos elementos gráficos básicos para el diseño de procesos.

## Funcionamiento De La Herramienta

*Workflow para la reingeniería*: es una herramienta creada bajo la tecnología SVG y HTML5 y diseñada para ser usada en un ambiente web, es decir, a través una dirección web, lo que facilita la portabilidad de los trabajos. En esta herramienta el usuario encontrará una barra de opciones o herramientas con elementos a dibujar en el lienzo, ubicado en la parte derecha (Figura 1).

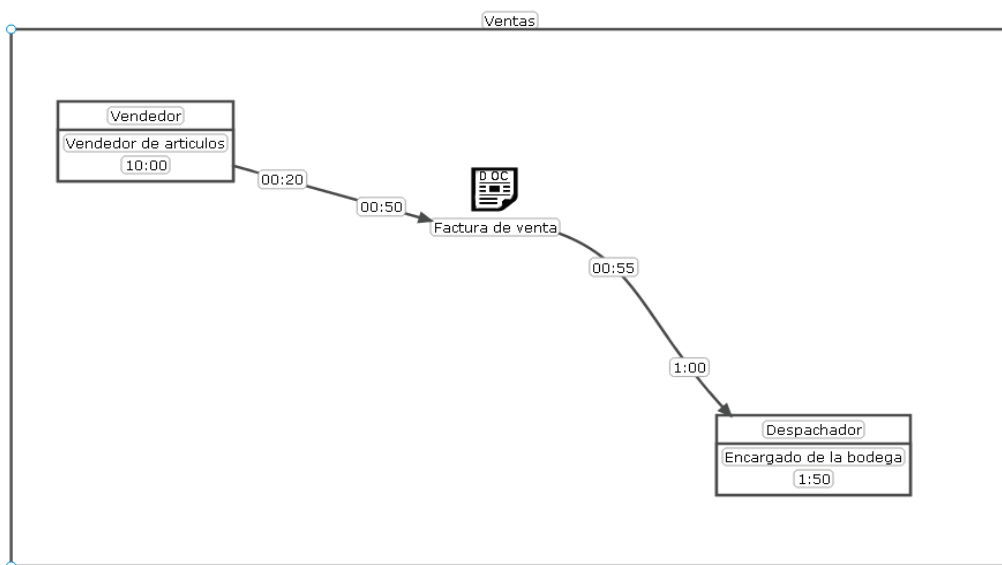
Figura 2: Pantallazo Principal de la Aplicación



El software, por medio del arrastre de elementos desde la barra de herramientas, permite definir gráficamente los flujos de procesos. Una vez definidos, procedemos a completar los tiempos de operación y traslado de cada una de las actividades de los procesos. Al final, éste da un resumen de los costos en tiempo y dinero según la asignación salarial de cada rol. Para ilustrar la aplicación se hace una pequeña simulación del proceso de ventas en el departamento *ventas* (Figura 2). En dicha Figura se observa que entre cada una de las actividades debe haber un producto como resultado de la ejecución de la misma. En este caso, el *vendedor* emite la factura de venta, la cual sirve como orden de salida para que el *despachador* entregue los elementos comprados.



Figura 3: Proceso de Venta y Despacho



Luego, la misma aplicación genera una tabla en donde hace un análisis del proceso. Lo anterior se evidencia en la Figura 3. Es aquí en donde radica la principal diferencia con otras herramientas Workflow: a partir del análisis de los procesos se pueden identificar fallas, sobrecostos, procesos redundantes y lineales, saltos extensos de un departamento a otro, tiempos de espera demasiado largos, enormes costos por minuto en el desarrollo de una o varias tareas dentro del proceso, etc.

Figura 4: Análisis del Proceso

**Editor de WorkFlow**   **Calculos**   **Ayuda**

**Definición de nómina**

Rol	Nómina por Año(\$)
Vendedor	10000000
Despachador	10000000

**Calcular**

**Tabla de Costeo**

Rol	Año(\$)	Min(\$)	Tact	Cact	Ttras	Ctras
Vendedor	10000000	80.13	10:00	48078	00:30	2403.9
Despachador	10000000	80.13	01:50	8814.3	00:00	0

**Tabla de Totales**

	Variables	Medición
1.	Nro de actividades	2
2.	Nro de roles	2
3.	Nro de elementos	1
4.	Tiempo diario gastado en saltos	00:30
5.	Tiempo diario de actividad	11:50
6.	Tiempo total de proceso	01:00
7.	Costo diario de los saltos	2403.9
8.	Costo diario de actividad	56892.3
9.	Costo total diario de transacción	59296.2



## CONCLUSIONES

*En la actualidad, las organizaciones ven en las tecnologías de la información y la comunicación la posibilidad de crecer en la industria y convertirse en instituciones competitivas en el mercado. El uso de nuevas herramientas que faciliten la tarea diaria y mejoren la eficiencia de los procesos, ahorrando tiempo y dinero, es clave en la consecución de metas de sostenibilidad y crecimiento. Los procesos en las organizaciones, como parte fundamental de su funcionamiento, han sido a lo largo de la historia objeto de estudio para muchos industriales e ingenieros, quienes ven en la eficacia de estos la clave para el rendimiento económico de las empresas.*

*La ingeniería, y más aun la ingeniería de sistemas, son parte fundamental en la meta de conseguir que la información sea útil en la toma de decisiones por quienes dirigen las organizaciones. Aunque la reingeniería no es bien vista por algunos industriales, este trabajo hace énfasis en que rediseñar los procesos en las organizaciones se puede convertir en un hito en el funcionamiento de las mismas. El uso de nuevas tecnologías facilita claramente la construcción de nuevos elementos computacionales que se pueden implementar tecnológicamente de forma fácil y en poco tiempo. Para este trabajo se utilizó solamente HTML, javascript y SVG, se dejaron de lado el uso de imágenes JPG y PNG. Las aplicaciones web son la mejor opción a la hora de crear aplicaciones de fácil publicación, sólo falta con una actualización en el servidor para que todos los clientes vean los cambios.*

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# CONTRIBUCIÓN DE LAS MICROEMPRESAS AL DESARROLLO SUSTENTABLE EN CIUDADES TURÍSTICAS

Miguel Angel Olivares Urbina, Universidad del Caribe  
Abelardo Castillo Galeana, Universidad del Caribe

## RESUMEN

En este artículo investigamos el impacto de variables de necesidades básicas humanas que contribuyen al desarrollo sustentable en un enfoque social por las microempresas establecidas en ciudades turísticas en comparación con las que nacieron integralmente planeadas. El trabajo contempla las tres principales ciudades turísticas del Estado de Quintana Roo que son Cancún, Playa del Carmen y Cozumel. Con la metodología estadística utilizada permitió crear un índice de madurez de la microempresa mediante el análisis estadístico. Adicionalmente se diseñó un cuestionario para aplicar a los propietarios de las microempresas, dicho instrumento permitió obtener información que identificó a la unidad económica. Los resultados del análisis estadístico nos indica que el índice de desarrollo sustentable de las microempresas de centros integralmente planeados es menor que el de ciudades turísticas que no se encuentran en estos centros.

**PALABRAS CLAVES:** Microempresas, Desarrollo Sustentable, Ciudades Turísticas e Índice de Madurez

## MICROENTERPRISE'S CONTRIBUTION TO SUSTAINABLE DEVELOPMENT IN TOURIST CITIES

### ABSTRACT

*In this paper we investigate the impact of basic human needs variables that contribute to sustainable development in a social approach by microenterprises established tourist cities compared with those born fully planned. The work includes the three major tourist cities of the State of Quintana Roo are Cancun, Playa del Carmen and Cozumel. With the statistical methodology used allowed to create a maturity index of microenterprise through statistical analysis. Additionally, a questionnaire was designed to apply to owners of microenterprises, the instrument yielded information that identified the economic unit. The results of the statistical analysis indicates that the rate of sustainable development of micro integrally planned center is less than the resort towns that are not in these centers.*

**JEL:** O10

**KEYWORDS:** Microenterprise, Sustainable Development, Tourism And Cities Index Maturity

## INTRODUCCIÓN

El presente estudio establece la contribución que la microempresa (establecida en ciudades turísticas) tiene en el desarrollo sustentable mediante la medición de lo que los microempresarios invierten en los elementos básicos del bienestar social, su resultado aportará el sustento científico a cualquier estrategia que pretenda apoyar a la microempresa de ciudades turísticas en su tránsito a su madurez empresarial, y contribuir al desarrollo sustentable, concientizando del impacto y la importancia que la microempresa tiene en el desarrollo local en ciudades con actividad económica turística mediante el análisis comparativo entre las microempresas de las ciudades turísticas de Cancún, Playa del Carmen y Cozumel dentro del



contexto del desarrollo sustentable en el enfoque social, mediante índices de desarrollo sustentable de la microempresa e índices de madurez administrativa que permitan el análisis de los elementos del bienestar social que las microempresas generan en el desarrollo de sus operaciones y establecer en qué medida las microempresas de los centros integralmente planeados contribuyen con el desarrollo sustentable en su enfoque social en comparación de las empresas turísticas que no se encuentran en un Centro Integralmente Planeado (CIP).

## REVISIÓN LITERARIA

El estudio permitirá comparar a través de herramienta de medición de la microempresa y su impacto en el bienestar social de las personas en las tres ciudades y generar argumentos para que se considere a la microempresa como elemento fundamental para el desarrollo sustentable de la región de actividad económica turística. Así como, ubicación del tema, de la problemática, de los marcos conceptual y teórico, y la relación con otras investigaciones que se hayan realizado sobre el mismo tema. La microempresa requiere de una gran atención del gobierno ya que aun cuando representa la proporción más pequeña en la participación del 15% PIB de México, su importancia en la participación de la economía gira alrededor del bienestar social que brinda a las personas que trabajan en ella.

De las unidades económicas clasificadas por su tamaño las denominadas microempresas representan el 95.01% del total 3,735,347 empresas del sector privado que operan en México; en el Estado de Quintana Roo su proporción es de 91.60% con un total de 35,516 microempresas, de las 38,770 que desarrollan sus actividades en el estado (INEGI, 2010), aun cuando la proporción de las microempresas es significativa en todo el mundo, los estudios sobre temáticas específicas para el análisis de sus actividades características y operaciones son pocas o en su defecto se pierden entre las realizadas para las unidades económicas de mayor dimensión denominadas pequeñas y medianas empresas (Pyme), de este segmento existe un creciente número de textos y materiales académicos que abordan las temáticas diversas que pretenden explicar su funcionamiento, operación, éxito, crecimiento, como se financian, características de sus dirigentes; entre otras. El Consorcio de universidades mexicanas (CUMEX) en el 2009 realizó el primer congreso de la Micro, pequeña y mediana empresa (Mipyme) en México en el estado de Hidalgo en donde se abordaron todos los temas mencionados, generando claridad de la ruta que están tomando las investigaciones nacionales e internacionales para el estudio de las unidades económicas (Mipyme) con mayor participación por clasificación de tamaños en todos los países, aun ahí, las temáticas específicas sobre las microempresas fueron limitadas; investigadores del tema de pymes reconocen en diversos documentos la falta de investigaciones específicas para la microempresas (Sánchez, 2009), (Obando, Rojas, & Zeballos, 2008), (Garrigosa, 2004).

Debido al número tan elevado de microempresas que operan en las economías de los países, es necesaria una atención especializada, que evite que las leyes, políticas, programas y acciones orientados a su creación, supervivencia y éxito, no se pierdan en el mar de la burocracia administrativa sin que se obtengan resultados substanciales, existen programas de apoyo variados, son dos los problemas que dificultan el éxito de los programas del gobierno mexicano, el primero está relacionado con los requisitos inalcanzables para la mayoría de las microempresas y el segundo se relaciona con el desconocimiento de la existencia de los programas de apoyo. El CIPI en el 2003, en su primer informe señala que de 15 programas federales de apoyo específico para la Mipyme, existe un 87.35% de desconocimiento de los estatales 96.65% y de los municipales un 99.23% (CIPI, Observatorio de la Pyme en México Resultados por sector de actividad, 2003), la secretaria de economía por medio de diversas instituciones coloca a disposición de los empresarios programas de apoyo de diversos tipos, esto no es suficiente, dado el número elevado de microempresas, y su alto índice de mortandad, (Martín, 2008) en su libro Indicadores del fracaso de las empresas Mexicanas, comenta que de las empresas analizadas una de cada cuatro quebraron al paso de 4 años, otros autores como Kirchoff B. y Phillip B. estiman que alrededor del 60% de las nuevas pequeñas empresas fracasan en sus primeros seis años de actividades (Krichoff & Phillip,



1989) y el 10% más fallecen para su octavo año (Case, 1995), Amar V. (2001) comenta que de las empresas que sobreviven a sus primeros años de actividades no presentan crecimiento; esto también es un factor de alto riesgo para que los inversionistas dirijan su atención a proyectos más seguros.

Otro factor que limita la atención en las microempresas es la complejidad de sus problemáticas (Contreras, R.; López, A.; 2009), el INEGI en el 2004 genera un análisis de los problemas más representativos de la microempresa entre los que resaltan, falta de clientes, falta de crédito, bajas ganancias, competencia, problemas con las autoridades, cartera vencida y conflictos con los clientes (INEGI, 2004). Lo antes mencionado disminuye el interés por parte de los gobiernos para generar programas de apoyo centrados en la microempresa y sus problemáticas; la secretaria de economía en su programa “Sistema de Fomento Empresarial”, muestra la composición de la estructura empresarial mexicana en el 2008 - 2009 e informa que la participación de la microempresa en el PIB del país es del 15%, siendo la que menos contribuye de las unidades económicas clasificadas por su tamaños (México emprende, 2010). Los puntos considerados con antelación sólo son aspectos económicos, sin considerar el aporte que tiene la microempresa en el desarrollo de las regiones, (Arias & Patlán, 2009) establece la importancia de las microempresas en el fomento a la calidad de vida de las personas que tienen su propio negocio, su investigación se centra en el bienestar generado en el microempresario por tener su propio negocio, por lo que se pretende establecer si en las regiones turísticas planificadas contribuye en mayor medida con el desarrollo sustentable de las regiones en donde se establecen.

El reconocimiento del bienestar que genera la microempresa está limitado a valores económicos o a los análisis de los emprendimientos familiares, es necesario establecer la contribución de la microempresa en el desarrollo sustentable de las ciudades turísticas, comparando las que nacieron integralmente planeadas para identificar si este hecho ha generado mayores beneficios a las personas que emprenden y las que trabajan en ellas; al cubrir sus necesidades básicas humanas: alimentación, vivienda, salud, vestido, identificadas en el “informe Brundtland” (Díaz & Escárcega, 2009), como elementos generadores de desarrollo sustentable en su enfoque social. Con lo anterior se pretende fortalecer a las microempresas, en puntos específicos derivados de su madurez como empresa, y su impacto en el bienestar social, las cuales serán evaluadas con un instrumento propuesto a coadyuvar con los microempresarios a construir estrategias que colaboren con crecimiento y permanencia en la región turística en la que se desarrolla.

## METODOLOGÍA

La presente investigación es de tipo no experimental, de carácter transversal en la cual se tomarán datos de tiempo causal y se explicará como la madurez de la microempresa le permite contribuir en el desarrollo sustentable en mayor proporción en cada una de las tres ciudades seleccionadas, Cancún, Playa del Carmen y Cozumel, para posteriormente comparar los resultados obtenidos. Se realizará una investigación correlacional transversal con enfoque cuantitativo, que establece los conceptos necesarios para crear un índice de madurez de la microempresa mediante un análisis estadístico y correlacionarlo con un indicador de desarrollo sustentable resultado de los principales elementos del bienestar social para compararlos por grupos de ciudad y establecer si existen evidencias de una participación mayor en el desarrollo sustentable de las microempresas que se establecen en los denominados centros integralmente planeados que las de los grupos que se centran en otras regiones turísticas.

Las microempresas que se encuentren en un CIP contribuyen más en el desarrollo sustentable. La hipótesis busca demostrar si las microempresas establecidas en CIP tiene una correlación con el grado de participación en los elementos básicos del desarrollo sustentable (Bienestar Social). En Quintana Roo se estableció la metodología estadística que permitiera obtener indicadores para la comprobación de la hipótesis que se dividió en tres fases: la primera consta de la construcción de la variable índice de madurez administrativa, la cual será el resultado de once indicadores con los cuales se obtendrán mediante un instrumento de levantamiento de información a los microempresarios para identificar como



desarrollan sus actividades con base al proceso administrativo y los elementos de competitividad; para lo que se realiza una búsqueda bibliográfica con diversos autores para seleccionar los indicadores más eficientes en lenguaje sencillo que ayuden al microempresario a establecer un nivel de madurez administrativa en la que se encuentra su empresa con la finalidad de cuantificarlo por medio de una escala de Likert la cual está valorada del uno al cinco en donde el cinco es el valor más alto que podrán alcanzar las empresas en cada indicador, son once los indicadores que más utilizan los autores para hablar de administración de empresas y su buen funcionamiento por lo que el indicador general se construirá de la sumatoria de los resultados de los indicadores independientes en donde el máximo y mínimo alcanzado por una microempresa podrá ser desde 55 hasta 11 puntos.

Los indicadores son: planeación (p), organización(o), control (c), dirección (d), clientes (i), proveedores (r), competidores (d), tecnología (t), especialización (e), financiamiento (f) y misión (m); para la selección de los elementos anteriores se consideraron los análisis previos realizados por Albuquerque, Lozano & López, (2009) quienes hacen una crítica al discurso administrativo que presentan los textos que hablan de las Pyme, las clasifican en tres temáticas; a) la administración en general de las Pyme, b) temáticas específicas c) y consejos a los dueños; diversos autores al interior de sus textos consideran importante al proceso administrativo para el desarrollo de una Pyme, (Anzola, 2002), (Mercado, 2004) (Ceballos, 2008), (Rodríguez, 2002), (Soto & Simon, 2004), por esta razón el primer grupo de variables consideradas pertenecen a los elementos del proceso administrativo, y los subsecuentes son variables a los elementos externos e internos que generan datos de referentes a su posición en el mercado en el que se desarrollan clientes, proveedores, competidores, tecnología especialización, financiamientos que también son considerados por los autores que hablan de Mipyme, por último la misión la cual es altamente considerada por Rodríguez, (2001) quien se focaliza en la planeación estratégica y los elementos considerados para la consolidar las empresas. El indicador de madurez administrativa se establece de la siguiente forma:

$$IMA_x = p_x + o_x + c_x + d_x + i_x + r_x + s_x + t_x + e_x + f_x + m_x \quad (1)$$

El cual se correlacionó junto con otras variables de igual importancia que serán explicadas en próximos párrafos. La segunda fase del modelo establece mediante una distribución de los gastos que realiza el propietario de la microempresa, dividiéndose en dos grande rubros (la familia y el negocio), al ejercer sus gastos o direccionar su inversiones a rubros específicos, estableciendo las características de las microempresas, en donde se identifica la forma en la que los gastos familiares son mezclados con gastos empresariales dificultando unas finanzas sanas en la microempresa, (De Leon Campero, 2002), (Vázquez de Francisco & Gonzalez, 2010). El instrumento de levantamiento de información hace una clara división de las inversiones realizadas por el dueño entre la familia y la empresa, generando los datos necesarios para realizar un análisis de entropía de todos los elementos que explican el impacto de la microempresa en el desarrollo sustentable, que se obtienen de las corrientes del desarrollo sustentable los cuales en esencia básica son los generadores del bienestar de las personas que colaboran en una microempresa y que aseguran su permanencia mediante una distribución eficiente, la cual será resultado secundario de la comprobación de la hipótesis” (Olivares, 2011).

Para la construcción del IDSM, se consideraron los elementos del bienestar social siguientes: alimento, vivienda, educación, salud, recreación. Del mismo modo los elementos básicos considerados para la actividad empresarial: crédito, renta, inversión, mejoras ambientales, gastos operativos y nómina. El IDSM se construye de la siguiente forma:

$$IDSM = \frac{p\mu_i}{\sigma_j^2} \quad (2)$$

En donde el valor ponderado de la empresa esta generado por:



$$p\mu_i = \alpha_i(\mu\alpha) + \beta_i(\mu\beta) + \rho_i(\mu\rho) + \delta_i(\mu\delta) + \varepsilon_i(\mu\varepsilon) + \phi_i(\mu\phi) + \gamma_i(\mu\gamma) + \eta_i(\mu\eta) + \iota_i(\mu\iota) + \varphi_i(\mu\varphi) + \kappa_i(\mu\kappa) \quad (3)$$

El valor ponderado de la empresa es el resultado de multiplicar todo los elementos por sus medias obtenidas del total de encuestas levantadas. Esta fórmula se aplica para cada elemento para alimentar los datos para obtener el valor ponderado de la empresa, con la aplicación de la media se ganara significancia en el impacto de cada elemento y se podrá ponderar un resultado de la suma de todos los elementos. (Se establece que el valor ponderado deberá ser dividido por la varianza para visualizar con mayor eficiencia el impacto del indicador porque cuando tienda a cero se elevará el grado de significancia de el IDSM). Las medias para la ponderación se obtienen de sumar todos los resultados obtenidos de una variable entre el número de encuestas, la idea básica para este análisis se toma de un modelo multinomial de Marqués (2009, pág. 113). Ejemplo para la media de Alimento se representa:

$$\mu\alpha = \frac{\sum_{i=1}^n \alpha_i}{n} \quad (4)$$

Se calcula la varianza de los elementos de cada empresa para generar un grado de certeza de IDSM

$$\sigma_j^2 = \sum (x_j - \mu_x)^2 \quad (5)$$

Fórmula larga de varianza de la empresa:

$$\sigma_j^2 = (\alpha - \mu_\alpha)^2 + (\beta - \mu_\beta)^2 + (\rho - \mu_\rho)^2 + (\delta - \mu_\delta)^2 + (\varepsilon - \mu_\varepsilon)^2 + (\phi - \mu_\phi)^2 + (\gamma - \mu_\gamma)^2 + (\eta - \mu_\eta)^2 + (\iota - \mu_\iota)^2 + (\varphi - \mu_\varphi)^2 + (\kappa - \mu_\kappa)^2 \quad (6)$$

Con las fórmulas antes descritas se obtiene los datos necesarios para conformar el cálculo del IDSM, (Walpole & Myers, 1992) utilizados en la tesis doctoral contribucion de la micro empresas” (Olivares, 2011). Como tercera fase se presenta el modelo necesario para la comprobación de la hipótesis de la investigación, mediante análisis de datos cuantitativos que se realiza con herramientas estadísticas para elaborar las inferencias que ayudarán a estimar los parámetros de los datos para la prueba de la hipótesis, en base a la muestra analizada:

Hipótesis principal (es)

H1: El IDSM de las microempresas de CIP es mayor que el de las ciudades turísticas que no se encuentran en un CIP.

H0: El IDSM de las microempresas de CIP es menor que el de las ciudades turísticas que no se encuentran en un CIP.

Hipótesis Secundaria, esta pretende demostrar que la cultura organizacional a nivel microempresarial si es un conductor a la mejoría del desarrollo sustentable en un enfoque social; en comparación con México (esta es una hipótesis de tipo causal).

H1: Mayor madurez de la microempresa mayor contribución en los elementos del IDSM de las microempresas de CIP

H0: Mayor madurez de la microempresa menor contribución en los elementos del IDSM de las microempresas de CIP

El modelo se explica de la siguiente manera:

Dependiente: Indicador de desarrollo sustentable de la microempresa IDSM.

Independiente: Índice de madurez del la microempresa administrativa (IMA)



Años de vida del negocio(A)

Escolaridad del dueño (ED)

Años de vida en el ramo del dueño (AR)

No. de empleados (NE)

Por medio de un análisis de varianza se pretende explicar la variable dependiente que denominaremos Y el cual es IDSM, explicado en función de IMA, A, ED, AR Y NE.

$$IDSM = f(IMA, A, ED, AR, NE) \quad (7)$$

Para lo que se diseña la siguiente ecuación, de un modelo de regresión múltiple con variables independientes donde para estimar los valores de  $\beta_n$  son los coeficientes de las variables para explicar IDSM (Render, Stair, & Michael, 2006, págs. 128-131):

$$IDSM = \beta_0 + \beta_{IMA} IMA + \beta_A A + \beta_{ED} ED + \beta_{AR} AR + \beta_{NE} NE + \varepsilon \quad (8)$$

Fórmula original para estimar los coeficientes con datos de una muestra.

$$\hat{y} = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \dots + \beta_n x_n \quad (9)$$

En donde:

$\hat{y}$  = valor predicho para y

$\beta_0$  = origen

$\beta_1$  = coeficiente de muestra estimada.

$x_1$  = variable independiente

Por medio de programas estadísticos se establecerán las correlaciones de cada una de las variables con IDSM y se establecerán hipótesis para cada variable con la finalidad de verificar la significación de la asociación por variable. Con este modelo de tres pasos se establece el resultado de la hipótesis general y se establece la importancia de la microempresa por su contribución en el desarrollo sustentable. En Julio del 2010 con los resultados de censo económico de 2009 y con una nueva herramienta de información proporcionada por el Instituto Nacional de Estadística y Geografía (INEGI) el directorio estadístico nacional de unidades económicas (DENUE) se identifican y se georeferencian las unidades económicas identificadas como microempresa en el Estado de Quintana Roo en específico los municipios Benito Juárez, Solidaridad y Cozumel lugar en donde se encuentran las ciudades seleccionadas siendo un total de 29,934 microempresas el universo analizar. Para calcular la muestra se considera utilizar una fórmula para cálculo de la muestra de una población, se considero la investigación desarrollada sobre “La muestra simple aleatoria”, (Monrroy, 2010)

$$n = \frac{z^2 pqN}{NE^2 + z^2 pq} \quad (10)$$

Un nivel de confianza del 95%, se considera como grado máximo de variabilidad positiva y como grado máximo de variable negativa a 0.5, el error máximo considerado es del 5% y se utiliza la siguiente fórmula (Walpole & Myers, 1992, págs. 203-215):



$Z=95\%$  y se calcula de 1.96 con las funciones de Excel

$n$ = tamaños de la muestra de empresas a encuestar;

$z$ = Nivel de confianza del 95% y se calcula mediante las funciones del programa Excel su resultados es 1.96 de nivel de confianza;

$p$ = 0.5 grado máximo de variabilidad positiva;

$q$ = 0.5 grado máximo de variabilidad negativa;

$E$ = error máximo 5%

La muestra calculada es de 379 microempresas para el levantamiento de información. El muestreo se estratificó debido a que se cuentan una población con tres ciudades predominantes, Cancún, Playa del Carmen y Cozumel en donde la participación no es homogénea, por lo que se utilizará la fórmula de estratificación debido a que “la estratificación aumenta la precisión de la muestra e implica el uso deliberado de diferentes tamaños de muestra para cada estrato, a fin de lograr reducir la varianza de cada unidad de la media muestral (kish, 1995). En su libro de muestro, Kish afirma que en un número determinado de elementos muestrales  $n=\sum nh$ , la varianza de la media maestral de  $\hat{y}$  puede reducirse al mínimo, si el tamaño de la muestra para cada estrato es proporcional a la desviación estándar dentro del estrato; la fórmula en donde de obtiene un factor de estratificación:

$$ksh = \frac{n}{N} \quad (11)$$

Como se cuenta con los datos se puede concluir que el factor para estratificar es el siguiente:

$$ksh = \frac{379}{29,934}$$

Por lo tanto el  $ksh$  será igual a, 0.01266

Tabla 1: Distribución Estratificada

Ciudad o Municipio	Número de Microempresas	Muestra estratificada de microempresas $ksh$ 0.01266
Benito Juárez	20,546	260
Cozumel	3,509	45
Solidaridad/Playa del Carmen	5,879	74
<b>Total Microempresas</b>	<b>29,934</b>	<b>379</b>

*En esta tabla se muestra el resultado de la muestra estratificada de las microempresas por ciudad turística, de acuerdo al resultado del factos  $ksh$ .*

## RECOLECCIÓN DE DATOS

Se diseñó un cuestionario para los dueños de la microempresas, debido a que no existen en las instituciones de datos estadísticos información específica sobre los elementos del bienestar social y administrativos. Se abordaron temas como el bienestar social, el tiempo de vida de la empresa, las finanzas, la planeación, la mercadotecnia y las personas que colaboran en estas unidades económicas. El instrumento que se elaboró consta de cinco secciones, distribuidas de la siguiente manera:

- Datos generales de la microempresa y del emprendedor.- Permite obtener la información necesaria para identificar la unidad económica, dadas las características por sector, se podrán generar conclusiones por sector, años de operación, edad y escolaridad del propietario.



b) Datos de los familiares del emprendedor y su relación con la microempresa.- Los datos familiares solicitados en la sección dos del instrumento, se requieren para identificar el grado de participación de la familia en la microempresa y la dependencia económica en gastos básicos por integrante familiar, sufragados por la microempresa.

c) Distribución de la inversión de la microempresa en su operación y en la familia.- Se obtendrá la información necesaria para identificar el porcentaje de inversión de las microempresas en el gasto de las familias y de operación. Esta información servirá para explicar el grado de contribución de la microempresa en el bienestar de las personas que trabajan en ella; principalmente la del emprendedor, en rubros de alimentación, vivienda, educación, salud y recreación;

d) Datos del personal de la microempresa remunerado y no remunerado.- se aborda el número de empleados; su condición salarial; si es familiar; su sexo; el mayor nivel escolar; los ingresos que percibe si es el caso; la antigüedad en el trabajo; el número de dependientes que tiene y si cuenta con beneficios sociales.

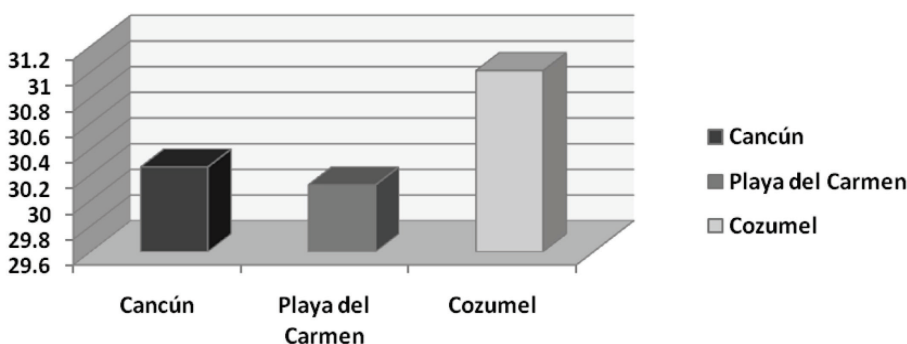
f) Herramientas administrativas utilizadas por la microempresa para su operación.- recompila la información de los once elementos que una empresa debe de evaluar para establecer su grado de madurez administrativa, estos se componen por los elementos de proceso administrativo y los de la competitividad, identificados por los Porterianos.

## RESULTADOS Y CONCLUSIONES

El análisis estadístico utilizado para la comprobación de hipótesis nos indica que El Índice de Desarrollo Sustentable de las microempresas de CIP es menor que el de las ciudades turísticas que no se encuentran en un Centro Integralmente Planeado, dado que el resultado del estadístico acepta la hipótesis nula; podemos establecer que los resultados del impacto de las microempresas al desarrollo sustentable de la región en centros integralmente planeados son similares a los de ciudades turísticas con nacimiento no planificados. Por lo se concluye que la planeación de una ciudad turística **no incentiva el desarrollo sustentable generado por las microempresas**, del mismo modo, **no favorecerá al desarrollo de la microempresa**, ya que los resultados también son coincidentes en el índice de madurez administrativa de las empresas, para los dos indicadores no se presentan diferencias significativas en sus promedios de resultado estratificado por ciudad. Lo anterior lo podemos observar claramente en las figuras 1 y 2, ya que en ellas se muestran los resultados de los promedios de los índices graficados por ciudad, se puede observar claramente la débil diferencia entre ciudades, mismas que no llegan a un punto porcentual entre las más altas y las más bajas.

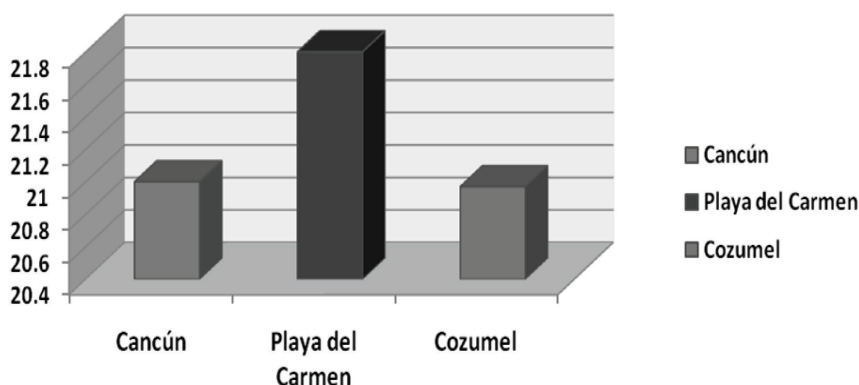


Figura 1: IDSM



En esta figura se muestra la representación gráfica de los resultados obtenidos del análisis estadístico aplicado para obtener el IDSM

Figura 2: IMAM



En esta figura se muestra la representación gráfica de los resultados obtenidos del análisis estadístico aplicado para obtener el IMAM

El resultado es contundente ya que las diferencias entre la ciudad de Playa del Carmen con mejor resultado (21.8) y la de menor resultado Cozumel (20.97) no llega a un punto porcentual en su Índice de Madurez Administrativa, el comportamiento del IDSM es diferenciado ya que la resultante con un mayor índice es la ciudad de Cozumel (31.01) y la menor con (30.26) es la ciudad de Cancún, al observar que no existe diferencia significativa entre las microempresas de una ciudad CIP y una de nacimiento causal, se pueden establecer a partir de que los CIP no están logrando que sus microempresas sean el motor que contribuya al desarrollo sustentable bajo el enfoque social, por lo que una estrategia de planificación como la dada en la ciudad de Cancún no es recomendable para fortalecer a las microempresas de las que se espere una mayor contribución del desarrollo sustentable.

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Miguel Ángel Olivares Urbina es Doctor en Desarrollo Económico y Sectorial Estratégico. Por la Universidad Popular Autonoma del Estado de Puebla, Profesor Investigador Titular en la Universidad del Caribe, adscrito al departamento de Economía y Negocios. Se puede contactar en el departamento de Economía y Negocios, Universidad del Caribe, Lote 1, Manzana 1, Región 78, esquina Fraccionamiento Tabachines, Cancún, Q. Roo. Correo electrónico [maolivares@ucaribe.edu.mx](mailto:maolivares@ucaribe.edu.mx)

Abelardo Castillo Galeana es Maestro en Alta Dirección por la Universidad Anahuac de Cancún. Profesor Investigador Asociado en la Universidad del Caribe, adscrito al departamento de Economía y Negocios. Se puede contactar en el departamento de Economía y Negocios, Universidad del Caribe, Lote 1, Manzana 1, Región 78, esquina Fraccionamiento Tabachines, Cancún, Q. Roo. Correo electrónico [acastillo@ucaribe.edu.mx](mailto:acastillo@ucaribe.edu.mx)



# DIAGNOSTICO SOCIOECONOMICO DE LA REGION SUR COSTERA DE SONORA, CASO DE ESTUDIO PESQUERIA DE JAIBA

Emma Vanessa Casas Medina, Universidad Estatal de Sonora

Luis Enrique Ibarra Morales, Universidad Estatal de Sonora

Erika Olivas Valdez, Universidad Estatal de Sonora

## RESUMEN

*El presente trabajo forma parte del proyecto de investigación “Desarrollo de un modelo estratégico para la caracterización de la industria de la Jaiba en Sonora, a través de la diversificación de su oferta de mercado”, cuyo objetivo es diseñar una propuesta de la cadena de suministro eficiente de la Industria jaibera en la zona costera sonorense. Para este caso, se analizó la situación socio económica de la región sur costera, específicamente los municipios de Guaymas, Empalme y Huatabampo, con el objetivo de analizar la situación actual de las familias que se dedican a esta profesión, mediante una revisión bibliográfica, tomando como referencia la información proporcionada por CONEVAL, entrevistas semi estructuradas a las comercializadoras y encuestas los pescadores de la entidad.*

**PALABRAS CLAVES:** Jaiba, análisis socioeconómico y pobreza

## INTRODUCCIÓN

Sonora es un estado que cuenta con una situación geográfica privilegiada, puesto que se encuentra rodeada por el mar, desierto y las montañas. El sector pesquero y acuícola es una de las actividades con mayor importancia dentro del Estado. La producción de jaiba se encuentra en un proceso de mejora continua, esto es debido a que se han implementado normas que regulen la explotación de esta especie, por lo tanto en temporadas bajas, la producción de jaiba es escasa y debido a esto los pescadores buscan diversas fuentes de ingresos que les permita subsistir dignamente, en este sentido trabajan en la rama de la construcción, en la recolección de hortalizas, y en la pesca de alguna otra especie. Sin embargo, esta actividad no ha sido suficiente para cubrir sus necesidades básicas como son alimentos, capacidades y patrimonio de una manera digna para ellos y sus familias, es por eso que en este trabajo se presentan la situación que viven los pescadores dedicados a esta actividad, mediante indicadores de pobreza, pobreza extrema, ingresos, etc. El objetivo de la investigación es identificar la situación socioeconómica de los pescadores que se dedican a la captura de la Jaiba en la zona costera sur del Estado de Sonora, específicamente en los municipios de Guaymas, Empalme y Huatabampo, mediante el estudio de desigualdad y distribución del ingreso.

## ANTECEDENTES

De acuerdo con la metodología para medir la pobreza por ingresos que utiliza CONEVAL (2010) se definen tres niveles: La pobreza alimentaria, capacidad y la de patrimonio.



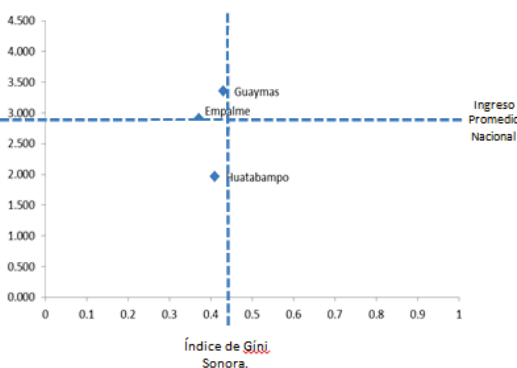
Tabla 1: la Pobreza Alimentaria en Municipios Urbanos de Sonora, 2010

Municipio	Población	P Alimentaria	P Cap.	P. Patrimonio
Sonora-Urbana	2,428,118	354,571	595,227	1,222,424
Empalme	51,348	10,091	15,560	27,330
Guaymas	138,089	19,782	34,490	73,497
Huatabampo	72,811	10,431	22,063	38,753

Fuente: Camberos y Huescas (2010).

El municipio urbano con mayor problema en pobreza alimentaria e independientemente de su tamaño poblacional es Empalme, con 51,348 personas y una proporción respecto de su población por el 19.65%, nivel muy por arriba del que presenta la entidad de 14.6%; por su parte el municipio con mayor intensidad y déficit en ingresos Huatabampo, pero la evidencia a su favor es que sus niveles de pobreza no son alarmantes en el tipo alimentario. La pobreza por capacidades afecta a una cuarta parte (24.5%) de la población urbana de Sonora, representando a 595,227 individuos con un déficit medio en sus ingresos por el orden de 28%, recursos con los cuales dicha población podrían dejar de serlo (Camberos y Huescas, 2010). El indicador de pobreza patrimonial refleja la necesidad de vivienda y su costo como satisfactor esencial en la entidad, refleja que los tres municipios presentan un serio problema de pobreza con un 53.22 y un índice de intensidad promedio 36.34%. Para sustentar lo anterior, otro tipo de análisis es la dispersión de estos tres municipios pero de acuerdo al ingreso promedio de su población e índice Gini, el cual mide la el grado de desigualdad entre la población, por la forma en que se distribuye el ingreso, es decir a menos índice Gini existe menor desigualdad. Como se muestra en el Grafico 2.

Gráfico 2: Dispersión de los Municipios Costeros de Sonora, de Acuerdo a su Ingreso Promedio E Índice De Gíni



Fuente: CONEVAL, 2012 (citado en Olivas et al, 2012). En el eje horizontal se graficó el valor del índice de gini, mientras que el eje vertical el valor del ingreso promedio mensual.

De nuevo, resalta el caso de Huatabampo, donde el índice de Gini es menor a pesar de que sus ingresos promedio están por debajo de la media nacional y además tiene mayor porcentaje de pobreza.

## METODOLOGÍA

La investigación es de tipo cualitativa con alcance descriptivo, donde en una primera etapa se realizó búsqueda documental consultando bases de datos como Inegi, Coneval, Conapo, entre otras, y una segunda etapa se aplicaron encuestas semi estructuradas a 22 pescadores de la zona costera sur del



Estado de Sonora, específicamente en los municipios de Guaymas, Empalme y Huatabampo (en específico la localidad de Yávaros), eligiendo la muestra por conveniencia.

## RESULTADOS

La edad promedio de los pescadores encuestados en la zona sur de Sonora es de cuarenta años, y las edades varían entre los dieciocho y sesenta y tres años. El rango de edad donde encuentran más pescadores fue entre los cuarenta y ocho a los cincuenta y siete años, con lo que se puede apreciar que el 57.14% de los pescadores son hombres mayores a los cuarenta y ocho años.. El estado civil de los encuestados señala que 68% por ciento de los encuestados es casado, por lo que podemos concluir que tienen responsabilidades familiares muy importantes y con mucha necesidad de seguir aportando económicamente a su familia. En materia de escolaridad de los encuestados, se identificó que el grado máximo de estudios es el nivel de educación media superior tanto para los pescadores como para sus parejas. Es interesante notar que el 81.8% de los encuestados contestaron cuentan con una propiedad propia pagada, lo cual indica que existe seguridad entre los encuestados en materia de vivienda.

De las cuales 73 % de las casas son de ladrillo, el 14% de block y el 14% son de madera o lámina de cartón. En relación al equipamiento de las casa habitación de los pescadores dedicados a esta actividad, prevalece en la mayoría de las viviendas cuentan con tanque de gas, regadera y lavabo, pero es importante mencionar que la minoría solo cuenta con calefacción, aire acondicionado, calentador de agua, con bomba de agua, con bomba de agua y con fregadero. El 91% de los entrevistados cuentan televisión, grabadora, refrigerador, plancha eléctrica, pero es importante mencionar que 27% cuenta con lavadora, aspiradora, microondas, exprimidor de jugos, videocasetera o dvd, y estéreo.

En materia de servicios, el 68% de los encuestados mencionaron tener el servicio de agua por medio de entubación, pero un importante 27% tiene el servicio por llave pública y en el caso de un encuestado menciona que tiene que recurrir al suministro de agua con pipa. El 50% de los pescadores de jaiba de la zona sur de Sonora cuentan con drenaje público y el otro 50% cuentan drenaje particular (fosas). Para la recolección de la basura se utiliza carro recolector, solamente un encuestado contesto que él llevaba la basura al basurero público. En Materia de servicios médicos, el 78% de los encuestados mencionaron que cuentan con el servicio popular, pero expresaron que no cubre muchas de las necesidades básicas de atención médica que se requieren y solo el 22% cuentan con otro servicio. Los medios de transporte que se utilizan, el 36% de manifestaron contar con un automóvil propio, el 23% utilizaban motocicleta o bicicletas y sólo el 14% utilizaba transporte público. Es importante mencionar que los lugares donde habitan los pescadores de jaiba son lugares donde no se ocupa trasladarse a grandes distancias ya que son poblaciones muy pequeñas.

## CONCLUSIONES

De acuerdo a los resultados de este trabajo, la situación socioeconómica que viven los pescadores de la región costera sur del Estado de Sonora presenta una serie de necesidades que faltan por cubrir en la mayoría de los rubros expuestos. Desde el nivel educativo, donde los pescadores ni sus conyugues no cuentan con un nivel alto de estudios. Donde los ingresos que son menores al ingreso promedio nacional, no les alcanzan para cubrir sus necesidades alimentarias, de capacidades y mucho menos de patrimonio. Así mismo, invita a la generación de nuevas líneas de investigación con nuevas propuestas de desarrollo como es el caso de generación de valor en los procesos de captura, industrialización y comercialización con una mayor remuneración a los pescadores, que le permitan cumplir con sus necesidades básicas.



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# EVALUACIÓN DE LA MEMORIA DE LARGO PLAZO DEL MERCADO BURSÁTIL COLOMBIANO MEDIANTE EL COEFICIENTE DE HURST.

Juan Benjamín Duarte Duarte, Universidad Industrial de Santander-COL  
Juan Manuel Mascareñas Pérez-Iñigo, Universidad Complutense de Madrid-ESP  
Katherine Julieth Sierra Suárez, Universidad Industrial de Santander-COL

## RESUMEN

*La hipótesis de mercado eficiente afirma que los cambios en los precios de un activo financiero siguen una caminata aleatoria y dependen de la información que se incorpora al mercado de manera instantánea, por tanto no son predecibles; por otro lado la hipótesis de mercado fractal sostiene que los precios dependen del manejo que le da cada inversor a la información según su horizonte de inversión, produciendo un comportamiento caótico en los mercados. Este trabajo busca probar la existencia de comportamiento caótico en las principales series bursátiles de Colombia usando el coeficiente de Hurst, cuya estimación puede ser afectada por autocorrelaciones, por tal motivo, la primera parte de la metodología se centra en eliminar las autocorrelaciones mediante filtros del tipo ARIMA y GARCH, mientras que la segunda parte corresponde a la detección del comportamiento caótico mediante el cálculo del coeficiente de Hurst. Los resultados revelan que los activos financieros colombianos, muestran persistencia apoyando así la hipótesis de mercado fractal.*

**JEL:** C01, C22, D52, G14

**PALABRAS CLAVES:** Teoría de caos, Emh, Fmh, Garch, Arima

## LONG-TERM MEMORY EVALUATION IN COLOMBIAN MARKET SHARE BY HURST COEFFICIENT

### ABSTRACT

*The Efficient market hypothesis states that financial asset returns follow a random walk and depend on the information made available to the market instantly, therefore they can not be predicted, on the other hand, the Fractal market hypothesis says that prices depend of each behavior investor and his investment horizon, producing a chaotic behavior in the markets. This paper testing the existence of chaotic behavior in major financial series Colombian stock market using the Hurst coefficient, whose estimation can be affected by autocorrelation, therefore, the first part of the methodology focuses on removing the autocorrelations by ARIMA and GARCH filters, while the second part corresponds to the detection of behavior by calculating the Hurst coefficient. The results reveal that the Colombian financial assets are persistent.*

**JEL:** C01, C22, D52, G14

**KEYWORDS:** Chaos theory, EMH, FMH, GARCH, ARIMA



## INTRODUCCIÓN

Bachelier (1900) en su tesis doctoral, analiza por primera vez el comportamiento de mercados financieros buscando movimiento browniano en los cambios de precios. De igual forma, autores como Cowles & Jones (1937), Alexander (1961) y Fama (1970), plantearon la hipótesis del mercado eficiente, la cual ha sido testada desde entonces en diferentes mercados bursátiles a nivel mundial, encontrándose que algunos de sus supuestos (distribución normal, independencia, homocedasticidad y no autocorrelación) no se cumplen en las series empíricas. En consecuencia, Box & Jenkins (1970) propusieron modelos lineales con términos autorregresivos y de medias móviles (ARMA), los cuales corrigen la autocorrelación, mientras que Engle (1982) y Bollerslev (1986), identificaron modelos de heterocedasticidad autorregresiva ARCH y modelos generalizados GARCH, respectivamente.

Los ajustes autorregresivos, modelan de forma lineal la correlación serial de corto plazo, pero no la de largo plazo. Grau Carles (1996) afirma que los modelos lineales no pueden reproducir completamente la dinámica del sistema económico ya que sólo representan un número limitado de comportamientos. Por tal razón a partir del trabajo de Lorenz (1963), Takens (1981), Mandelbrot (1982) y otros, se inicia la búsqueda de comportamiento no lineal y dependiente de las condiciones iniciales en las series de tiempo. En los años 80, la teoría del caos es testada con resultados importantes en las series económicas y financieras. Como resultado, Peters (1994) propone la Hipótesis del mercado fractal que se caracteriza por ineficiencia, memoria de largo plazo y determinismo global. En contraste con el mercado eficiente, el mercado fractal permite hacer predicciones al menos en el corto plazo, pues según Lorenz (1963) en el largo plazo la dependencia de las condiciones iniciales hace que el sistema sea inestable. Buscando indicios de comportamiento caótico en los cambios de los precios financieros, Lipka & Los (2003), encuentran mediante el coeficiente de Hurst (H) que las series bursátiles europeas presentan dependencias de largo plazo de tipo antipersistente; sin embargo, a pesar de que los retornos no siguen procesos de ruido blanco, los autores concluyen que por ser antipersistentes se revierten rápidamente a la media, sin generar rendimientos muy altos, y en ese sentido son mercados eficientes.

Ese mismo año, Kyaw, Los, & Zong (2003) realizan un estudio con los índices bursátiles de Latinoamérica, encontrando persistencia en casi todas las series, excepto para Colombia que era antipersistente en el período de 1998 a 2001; los autores afirman que los mercados persistentes podrían presentar largos períodos de calma que dan la impresión de predictibilidad, pero no es suficiente para obtener rendimientos extraordinarios, además concluyen que ni los modelos usados actualmente, ni el coeficiente de Hurst describen totalmente el mercado, y sugieren calcular este coeficiente para subperíodos, buscando un estudio de mayor precisión. Dos años más tarde, Los & Yu (2005), analizan el mercado Chino, antes y después de las intervenciones del gobierno, y concluyen que el mercado es moderadamente persistente, pero esta tendencia disminuye después de las desregulaciones en este mercado. También Di Matteo, Aste, & Dacorogna (2005), calculan el coeficiente de Hurst (H) para veintiocho países del mundo con el propósito de clasificarlos, encontrando que los mercados emergentes presentan persistencia, los mercados medianos tienen aleatoriedad y los mercados desarrollados muestran antipersistencia. El propósito de este trabajo es probar la existencia de comportamiento caótico en el mercado bursátil colombiano durante la última década, lo cual abriría la posibilidad de configurar modelos que puedan predecir el comportamiento futuro de los rendimientos. Para este propósito estiman los coeficientes de Hurst, luego de filtrar las series mediante modelos ARIMA-GARCH.

### Datos

El índice de la Bolsa de Valores de Colombia (IGBC) representa el comportamiento promedio de los precios de las acciones en el mercado. Se toman los precios de cierre de los principales activos bursátiles, los cuales representan aproximadamente el 60% de la composición del índice. Se omiten los días en los que la Bolsa no operó y los que presentan valores nulos. Las series se analizan en el periodo total, y en



subperiodos iguales de 525 (índice) y 510 (demás activos) datos, con el fin de observar la evolución de la eficiencia del mercado bursátil a través del tiempo.

Tabla 1: Activos Financieros Seleccionados

Activo	Nemotécnico	N	Fecha Inicial	Fecha Final
Índice General Bolsa de Colombia	IGBC	2625	03/08/2001	15/06/2012
Ecopetrol	Ecopetrol	1020	21/04/2008	03/07/2012
Pacific Rubiales Energy Corporation	PREC	510	08/06/2010	03/07/2012
Preferencial Bancolombia	PFBCOLOM	2040	27/01/2004	03/07/2012
Grupo Inversiones Suramericana	Gruposura	510	27/05/2010	29/06/2012
Cementos Argos	Cemargos	1530	06/03/2006	29/06/2012
Isagen	Isagen	1020	16/04/2008	03/07/2012
Bancolombia	BColombia	2550	31/10/2001	03/07/2012

*Esta tabla presenta los Activos seleccionados, sus nemotécnicos oficiales, el número de datos, y el periodo de estudio. Fuente: Elaboración Propia a partir de datos suministrados por la Bolsa de Valores de Colombia.*

Se toma como variable la rentabilidad continua de cada activo, dado que los modelos autorregresivos se construyen con series estacionarias, tomando los retornos que estén dentro del intervalo  $\pm 3.5$  veces las desviaciones típicas de las series de acuerdo a Gimeno (2000). Al estimar las estadísticas básicas para las diferentes series se encuentra que: todas las series presentan medias positivas estadísticamente significativas en los años 2001 a 2006; el IGBC muestra asimetría negativa durante todo el periodo y significativa hasta el año 2006 a pesar de que los valores extremos han sido eliminados; las series son leptocúrticas y la significancia del estadístico Jarque-Bera rechaza la hipótesis de que los retornos siguen una distribución Normal, lo cual según Espinosa (2008), es indicio de que las series han sido generadas por procesos no lineales. Por otro lado la prueba de Dickey y Fuller Aumentada (DFA) rechaza la hipótesis de que las series de retornos tienen una raíz unitaria; mientras que el intervalo de Bartlett y el estadístico de Ljung & Box (1978) muestran que las series presentan autocorrelación, siendo mayor en el primer rezago y en el subperiodo de 2008 a 2010.

## METODOLOGÍA

Según Fama (1965), en un mercado eficiente la información está libremente disponible para todos los participantes, quienes intentan predecir los valores futuros de los activos del mercado. Esta competencia lleva a que en todo momento los precios actuales reflejen la información disponible. Si el mercado es eficiente, los precios solo cambian cuando se incorporan noticias no anticipadas, imposibilitando la predicción del comportamiento futuro del mercado, debido a que la información nueva que pueda producirse ya se ha incorporado en el precio del activo. A diferencia de la Hipótesis de mercado eficiente, la hipótesis de mercado fractal no se basa en la nueva información que ingresa al mercado, sino en el uso que le da cada inversor de acuerdo a su horizonte temporal. Por tanto la información que ingresa al mercado depende del horizonte temporal de los inversores; según Peters (1994), un mercado fractal es ineficiente, tiene memoria, ciclos de mercado y tantos equilibrios como horizontes temporales de inversión hayan en el mercado; por lo tanto un mercado aparentemente aleatorio en realidad es determinista a largo plazo y a nivel global. La primera parte de este trabajo consiste en eliminar la autocorrelación encontrada por el intervalo de Bartlett y el estadístico LB mediante el ajuste de modelos ARIMA y GARCH, siguiendo la metodología de Box-Jenkins. En tanto que la segunda parte se enfoca en la búsqueda de indicios de comportamiento caótico mediante el Coeficiente de Hurst. A continuación se detalla la metodología planteada por Hurst (1951).

### Coeficiente de Hurst (H)

Se estima a partir del análisis del rango re-escalado (R/S), definido por Hurst y popularizado como herramienta estadística por Mandelbrot & Ness (1968). El coeficiente de Hurst (H) mide el nivel de



persistencia de una serie; si la serie es persistente las tendencias se mantienen generando un  $H > 0,5$ ; mientras que cuando la serie es antipersistente las tendencias se revierten y  $H < 0,5$ ; pero si la serie es aleatoria genera un  $H = 0,5$ . Este coeficiente detecta memoria a largo plazo, evidenciando comportamiento no lineal y es calculado a través de la ley de potencia  $R/S(\tau) = (a * \tau)^H$ , donde  $a$  es una constante,  $\tau$  es el número de observaciones,  $H$  es el coeficiente de Hurst, y  $R/S(\tau)$  es el rango re-escalado. Siguiendo la metodología usada por Pérez (2008), para calcular el coeficiente de Hurst de la serie temporal  $\{x_t\}$ , donde  $t = 1, 2, 3 \dots N$ ; se divide la serie en vectores  $\bar{r}_j$  de tamaño  $\tau_i = N/2i$ , donde  $i$  es un entero positivo y  $j = 1, 2, 3 \dots i$ . Para un valor de  $\tau$ , se hallan los valores promedio ( $M_j$ ) y las desviaciones estándar ( $S_j$ ) de cada vector.

$$M_j = \sum_{t=1+[(j-1)*\tau]}^{j*\tau} \left[ \frac{x_t}{\tau-1} \right] \quad (1)$$

$$S_j = \sqrt{\frac{1}{\tau-1} \sum_{t=1+[(j-1)*\tau]}^{j*\tau} (x_t - M_j)^2} \quad (2)$$

Con el promedio  $M_j$  se transforman los datos originales, en una nueva serie que representa la diferencia acumulada respecto a la media

$$V_j = \sum_{t=1+[(j-1)*\tau]}^{j*\tau} (x_t - M_j) \quad (3)$$

Para cada  $j$ , el rango ( $R_j$ ) se calcula como la diferencia entre el valor máximo y el valor mínimo de  $V_j$ . Luego se compara  $R_j$  con la desviación estándar hallada inicialmente. Matemáticamente, se expresa así  $[R/S]_j = R_j/S_j$ . El valor promedio de todos los  $[R/S]_j$  con tamaño de muestra  $\tau_i$ , es igual al valor  $[R/S]_i$  el cual es logaritmicamente proporcional a  $\tau_i$ , siguiendo la expresión  $\log(R/S) = H \log(\tau) + b$ .

## RESULTADOS

### Filtros ARIMA-GARCH

En base a la autocorrelación identificada y a la metodología Box-Jenkins, se ajustan los modelos ARIMA mostrados en la tabla 2.



Tabla 2: Modelos ARIMA- GARCH (p, q)

Periodo	Modelo	GARCH*
<b>IGBC</b>		
Total	$0.001 + 0.2r_{t-1} - 0.05r_{t-3}$	(3,0)
P1	$0.001 + 0.32r_{t-1}$	(1,1)
P2	$0.003 + 0.28r_{t-1} + 0.09r_{t-9}$	(1,1)
P3	$0.15r_{t-1}$	(1,1)
P4	$0.001 + 0.4r_{t-2} - 0.5r_{t-3} + 0.2u_{t-1} - 0.5u_{t-2} + 0.4u_{t-3}$	(3,0)
P5	$0.11r_{t-1}$	(1,3)
<b>Ecopetrol</b>		
Total	0.00085**	(2,1)
P1	$-0.126r_{t-3} + 0.095r_{t-8}$	(3,0)
P2	$0.097u_{t-4}$	(3,1)
<b>PREC</b>		
Total	$0.095u_{t-1}$	(1,1)
<b>PFBCOLOM</b>		
Total	$0.001 + 0.06r_{t-1} + 0.05u_{t-2}$	(1,1)
P1	$0.0027 + 0.175r_{t-1}$	(1,1)
P2	$-0.093u_{t-7}$	(1,0)
P3	$-0.2r_{t-2} + 0.08r_{t-7} + 0.7r_{t-8} + 0.1u_{t-1} + 0.3u_{t-2} - 0.7u_{t-8}$	(2,0)
P4		(1,1)
<b>Gruposura</b>		
Total	$-0.139r_{t-4} - 0.101u_{t-8}$	(5,0)
<b>Cemargos</b>		
Total	$-0.098r_{t-6} - 0.068u_{t-10}$	(2,0)
P1	$0.17r_{t-1} - 0.7r_{t-10} - 0.3u_{t-1} - 0.11u_{t-6} + 0.72u_{t-10}$	(1,3)
P2	$0.104r_{t-9}$	(1,1)
P3	$-0.100r_{t-2}$	(1,1)
<b>Isagen</b>		
Total	-0.000098**	(1,1)
P1	$0.12r_{t-1} - 0.6r_{t-6} + 0.5r_{t-7} + 0.7u_{t-6} - 0.3u_{t-7}$	(1,3)
P2		(2,0)
<b>BColombia</b>		
Total	$0.0015 + 0.071r_{t-1}$	(1,2)
P1	$0.003 + 0.135u_{t-1}$	(2,5)
P2	$0.0026 + 0.146u_{t-1}$	(1,1)
P3	$-0.15078r_{t-8}$	(1,1)
P4	$0.114r_{t-8}$	(1,1)
P5	0.00048**	(2,0)

\*Los modelos GARCH incluyen todos los términos p y q anteriores al del ajuste presentado. \*\*Las series en que no se identifican rezagos autocorrelacionados, no es necesario usar la metodología ARIMA; para estimar los modelos GARCH la regresión se hace respecto a la media. La tabla presenta los modelos ARIMA-GARCH estimados para cada activo y subperiodo siguiendo la metodología de Box-Jenkins. Fuente: Elaboración Propia, usando el software eviews 6.

Para cada serie de residuos de los modelos ARIMA seleccionados se evalúa nuevamente la autocorrelación encontrándose que no es significativa en los primeros diez rezagos, sin embargo, el test ARCH rechaza la hipótesis nula de que las series son homocedásticas, identificando autocorrelaciones en la varianza, lo cual hace necesario ajustar un modelo GARCH para cada activo (Ver tabla 2), siguiendo la metodología ARIMA con los residuos al cuadrado. Finalmente, los modelos seleccionados permiten generar una serie de residuos sin autocorrelaciones significativas en sus primeros diez rezagos, que pudieran afectar la pruebas del coeficiente de Hurst; estas series de residuos representan al sistema original, de tal forma que si éste fuera aleatorio, los residuos seguirían un proceso ruido blanco, pero si fuera caótico, los residuos mostrarían dependencias no lineales, sensibilidad a las condiciones iniciales y memoria de largo plazo.

### Coeficiente de Hurst

Para medir el nivel de persistencia en las series estudiadas, se calcula el coeficiente de Hurst, usando el código MATLAB desarrollado por Pérez (2008). Como criterio de decisión, si  $H > 0.5$ , la serie es persistente, lo cual es indicio de que no es un proceso de ruido blanco y que los datos son dependientes; si  $H < 0.5$  la serie es anti-persistente; pero si es igual a 0.5 la serie es ruido blanco.



Tabla 3: Coeficientes de Hurst

Activo	Período	Serie	Hurst	Activo	Período	Serie	Hurst
IGBC	TOTAL	AR(3)ARCH(3)	0.566	GRUPOSURA	TOTAL	ARMA(4,8)GARCH(5,0)	0.710
	P1	AR(1)GARCH(1,1)	0.661		Promedio		0.710
	P2	AR(9)GARCH(1,1)	0.662	CEMARGOS	TOTAL	ARMA(6,10)ARCH2	0.504
	P3	AR(1)GARCH(1,1)	0.583		P1	ARMA(10,10)GARCH(1,3)	0.567
	P4	ARMA(3,3)ARCH(3)	0.558		P2	AR(9)GARCH(1,1)	0.608
	P5	AR(1)GARCH(1,3)	0.551		P3	AR(2)GARCH(1,1)	0.638
ECOPETROL	Promedio		0.597	ISAGEN	Promedio		0.597
	TOTAL	GARCH(2,1)	0.578		TOTAL	GARCH(1,1)	0.629
	P1	AR(8)GARCH(3,0)	0.549		P1	ARMA(7,7)GARCH(1,3)	0.687
	P2	MA(4)GARCH(3,1)	0.651		P2	GARCH(0,2)	0.720
PREC	Promedio		0.593	BCOLOMBIA	Promedio		0.679
	TOTAL	MA(1)GARCH(1,1)	0.573		TOTAL	AR(1)GARCH(1,2)	0.478
PFBCOLOM	Promedio		0.573		P1	MA(1)GARCH(2,5)	0.598
	TOTAL	MA(1)GARCH(1,1)	0.573		P2	MA(1)GARCH(1,1)	0.623
	P1	AR(1)GARCH(1,1)	0.674		P3	AR(8)GARCH(1,1)	0.610
	P2	MA(7)ARCH(1)	0.555		P4	AR(8)GARCH(1,1)	0.629
	P3	ARMA(8,8)ARCH(2)	0.629		P5	ARCH(2)	0.530
	P4	GARCH(1,1)	0.545		Promedio		0.597
	Promedio		0.597	PROMEDIO TOTAL			0.601

Fuente: Elaboración Propia.

Todas las series producen coeficientes de Hurst mayores a 0.5, es decir son persistentes, y posiblemente caóticas, excepto las series de los periodos totales de CEMARGOS y Bancolombia, que muestran aleatoriedad y antipersistencia, respectivamente.

## CONCLUSIONES

Con este trabajo se concluye que las series bursátiles de Colombia no son normales y presentan dependencias tanto de corto plazo como de largo plazo, identificadas mediante análisis de autocorrelación y el coeficiente de Hurst, respectivamente. Además se observa que el comportamiento de las series no puede ser explicado únicamente por modelos lineales ARIMA-GARCH, sino que se requiere la búsqueda de modelos no lineales que se ajusten al comportamiento caótico evidenciado por el coeficiente de Hurst en la mayoría de las series; esto con el propósito de predecir el mercado.

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## ELEMENTOS DE LA SUSTENTABILIDAD COMUNITARIA EN EL TURISMO RURAL

Soledad Karina Martínez García, Universidad Autónoma Benito Juárez de Oaxaca

Alma Peralta Peralta, Universidad Autónoma Benito Juárez de Oaxaca

Marlene Guadalupe Bohórquez Canseco, Universidad Autónoma Benito Juárez de Oaxaca

Rosa María Velázquez Sánchez, Universidad Autónoma Benito Juárez de Oaxaca.

### RESUMEN

*Turismo rural: se define por la integración de elementos de la comunidad al proyecto. En realidad el turismo rural o sustentable se ofrece sin incluir a la comunidad, en esta investigación se realizó un diagnóstico al proyecto turismo rural “Don Bonifacio” localizado en San Jerónimo Otila, Coixtlahuaca, Oaxaca, con las categorías identificadas por (Martínez Luna, 2004) para definir la sustentabilidad desde la perspectiva de comunidad. La literatura disponible maneja diversas definiciones de sustentable, pero no es clara la definición y no existe la incorporación de lo comunitario. Se planteó la pregunta de investigación. ¿Cuáles son los elementos de comunidad que integran los proyectos de turismo rural? El objetivo fue analizar los elementos de sustentabilidad desde la perspectiva de la comunidad en un proyecto de turismo rural. Se entrevistó al informante clave y con lista de cotejo se observaron las categorías: cultura propia, adecuación, tecnología propia y normas comunitarias, operacionalizadas por (Velázquez-Sánchez & Solana-Vásquez, 2013). Los resultados mostraron la ausencia de indicadores de las categorías de la sustentabilidad comunitaria en el proyecto analizado. No cubre con los parámetros establecidos por la (SECTUR, 2005), se concluyó que existe la denominación equívoca de turismo rural a proyectos que no cumplen con el concepto.*

**PALABRAS CLAVE:** Turismo rural, Sustentabilidad, Comunalidad.

## COMMUNITY SUSTAINABILITY ELEMENTS IN THE RURAL TOURISM

### ABSTRACT

*Rural tourism: It is defined by the integration of community elements to the project. In fact, sustainable or rural tourism is offered excluding the community, in this research it was made a diagnosis to the project rural tourism “Don Bonifacio” located in San Jeronimo Otila, Coixtlahuaca, Oaxaca, with the categories identified by (Martínez Luna, 2004) to define the sustainability from the community perspective. Available literature manages many definitions of sustainable, but the definition is unclear and there is no incorporation of community. It raised the research question. What are the elements of community that makes up the rural tourism projects? Objective was analyze the sustainability elements from the community perspective in a rural tourism project. Key informant was interviewed and with a checklist category was observed: own culture, adequacy, own technology and community rules, operationalized by (Velázquez-Sánchez & Solana-Vásquez, 2013). The results showed the indicators absence of the sustainability community categories in the analyzed project. It does not cover with the established parameters by (SECTUR, 2005), it concluded that there is the denomination misleading of rural tourism to projects that do not comply with the concept.*

**JEL:** N56, O13, D19



**KEY WORDS:** Rural Tourism, Sustainability, Community

## INTRODUCCIÓN

Hoy en día existen muchos proyectos de turismo rural y que además de esto dicen ser de desarrollo sustentable pero, ¿en verdad éstos cubren con los requisitos de turismo rural y sustentabilidad? Uno de estos casos se encuentra en el proyecto turismo rural “Don Bonifacio” ubicado en la comunidad de San Jerónimo Otlá, Coixtlahuaca, Oaxaca. Se analizó este proyecto con base en una lista de cotejo incluyendo variables como: tradiciones, lengua, costumbres y otras dimensiones de la cosmovisión, datos sociodemográficos y con los conocimientos que los administradores del lugar tienen de este concepto. Al final se obtuvieron como conclusión un mal manejo del concepto turismo rural siendo una consecuencia la exclusión de la comunidad y el enfoque sostenible, atendiendo así solo intereses económicos siendo esta una problemática observada ya en diversos proyectos de este tipo.

## REVISIÓN LITERARIA

La definición de turismo rural es: “Los viajes que tienen como fin realizar actividades de convivencia e interacción con una comunidad rural, en todas aquellas expresiones sociales, culturales y productivas cotidianas de la misma” (SECTUR, 2008), mientras que desde el punto de vista del Instituto Nacional de Turismo Rural A.C. lo define como “tal tipo de turismo que debe ser agrario, comprende el ecoturismo, el turismo gastronómico, el deportivo, de aventura, religioso, histórico y antropológico entre otros. Empero no debe ser confundido con el llamado turismo social que, de manera discriminatoria, lo definen como dirigido a los ‘pobres’ ” (INTUR). Por otra parte la propuesta del concepto de DESARROLLO SUSTENTABLE tuvo su antecedente en el análisis realizado por el Club de Roma, organización que fue fundada en 1968, en el que se pretendía considerar al mundo “como un sistema y analizarse como un todo” (Margolin, 2005, pág. 115). El análisis anterior resultó en el primero de los informes realizados por el Club de Roma, conocido como Los límites al crecimiento (Meadow, 1974).

En este documento se señaló claramente la existencia de un gran problema en el sistema, el cuál podía ser desarrollado y reformulado a lo largo del tiempo, por lo que se indicó la necesidad de encontrar un equilibrio generalizado y de establecer límites al crecimiento de la población, al desarrollo económico y a los problemas ambientales (García Parra, 2010). Después de las iniciativas del Club de Roma, se desarrollaron estudios y análisis que permitirían continuar con la formulación de lo que después se definiría como un modelo de DESARROLLO SUSTENTABLE. De estos análisis posteriores hace énfasis la labor desarrollada por la Comisión Mundial para el Medio Ambiente y el Desarrollo, apoyada por las Naciones Unidas y dirigida por la primera ministra noruega Gro Brundtland. El trabajo desarrollado por la Comisión resultó en la publicación del reporte Nuestro Futuro Común, también conocido como el Informe Brundtland (Brundtland, 1987). La importancia de este reporte radica en el establecimiento formal del concepto de desarrollo sustentable, definido como “aquel desarrollo que satisface las necesidades actuales sin comprometer a las futuras generaciones” (Brundtland, 1987).

La definición del concepto derivó de la premisa de que los problemas ambientales críticos globales son el resultado de una enorme pobreza y de los patrones excesivos de producción y consumo. Como anteriormente se comentó, el concepto formulado en el Reporte Brundtland adoptó diversos enfoques, siendo el más común que el desarrollo sustentable se centra únicamente en el medio ambiente. De esta manera, posterior a la Cumbre de la Tierra, celebrada en 1992, la idea original sufrió una modificación, de aquella centrada en la preservación del medio ambiente y el consumo prudente de los recursos naturales no renovables, hacia la idea de “tres pilares”, unificados con el objeto de buscar un crecimiento económico favorable, la justicia social y la preservación del medio ambiente.



## METODOLOGÍA

En esta investigación se visitó, observó y analizó las condiciones de turismo rural de la comunidad de San Jerónimo Otlá en estado de Oaxaca. En la comunidad se localizaron tres cooperativas que ofertan turismo rural, estas encargadas de actividades como: renta de cabañas, caminata, senderismo, zona para acampar, renta de cuatrimotos, viajes en globo aerostático. Se incluyó un análisis en el manejo de la denominación de turismo rural, en esta comunidad con una población total de 90 habitantes (INEGI, 2010), La cual se clasifica una comunidad en ámbito rural, con un grado alto de marginación en el catálogo de población de la Secretaría de Desarrollo Social (SEDESOL, 2010). La entrevista que se aplicó para identificar las variables de sustentabilidad y del tipo de turismo que ofrece y se desarrolla, así como su administración municipal y lo que oferta la comunidad como producto turístico. Las tres cooperativas son empresas familiares, en esta primera etapa se encuentra la observación hecha en la comunidad.

### Muestra

Durante el recorrido en la comunidad para observar y recolectar la información, se encontró que la comunidad a pesar de encontrarse a corta distancia de la carretera federal, no cuenta con una fácil accesibilidad, aunado a eso la falta de servicios necesarios como una clínica de salud o una tienda de abastecimiento rural, está situado en un lugar benéfico para los fines recreativos que se pretenden realizar, pero los recursos que ofertan y las actividades de sustentabilidad en una comunidad de turismo rural no concuerda con la realidad ya que para denominarse turismo Rural se debe aplicar ciertas características según la SECTUR quienes dan la clasificación del turismo.

El número final de las encuestas realizadas fueron dos: la primera de Administración Municipal aplicada al representante municipal de la comunidad y la segunda de Turismo y Comunalidad (*Velázquez-Sánchez & Solana-Vásquez, 2013*), al dueño de una cooperativa de oferta de turismo rural. La entrevista se realizó al dueño y líder de una de las tres cooperativas del lugar, el participante de la entrevista de turismo y Comunalidad, por los problemas del lugar solo se tuvo acceso a esta persona. Se incluyeron aspectos de localización, población, características de organización, ofertas de recreación, cobertura de servicio (electricidad, drenaje, agua potable, médicos u otros). La encuesta fue hecha en la comunidad de San Jerónimo Otlá perteneciente al municipio de San Juan Bautista Coixtlahuaca, región de la Mixteca Alta en el estado de Oaxaca, México.

TABLA 1: Tabla de las Variables en la Comunidad

VARIABLE	INDICADORES
Cultura Propia	Extinción de la lengua materna Falta de vestimenta propia 2 fiestas al año (religiosas).
Adecuación	
Tecnología Propia	No cuentan con ello.
Normas Comunitarias	Organización con base a usos y costumbres. Comité de seguridad.

*En esta tabla se muestra los datos recopilados en la encuesta realizada en San Jerónimo Otlá en el estado de Oaxaca. Fuente: Elaboración propia.*

El diagnóstico se realizó en la comunidad de San Jerónimo Otlá durante el día 8 del mes de enero del 2013. Se realizaron las entrevistas con personas que radican en la comunidad, al igual la observación fue de vital importancia para ayudar a identificar los elementos que son sustentables, así como las características más importantes que le brindan la denominación de Turismo rural a esta comunidad y el concepto que esta misma tiene del concepto antes mencionado. La localidad tiene una nueva propuesta



de oferta turística, ofreciendo más confort para los turistas viajeros así como, el turista que busca tranquilidad con los mismos servicios que puede tener en su casa, en un contexto natural y rural. Con la hoja de cotejo se observó que el tipo de turismo que manejan no es rural porque no cumple los parámetros para poderse denominar así, a pesar de que el turismo se realiza en un espacio geográfico rural.

## RESULTADOS

Los resultados mostraron que la localidad de San Jerónimo Otlá tiene grandes elementos naturales que la hacen atractivo para ser un lugar de recreación, estancia y confort, el proyecto ya está estructurado; las cabañas que ofertan se denomina así porque la misma cooperativa la denomina de esta forma pero, en si son un tipo de departamentos dado el diseño, que cuenta con todos los servicios, y la característica cambiante sería el contexto y el lugar ubicado en la zona más alta entre el estado de Puebla y Oaxaca ofreciendo una vista panorámica del paisaje natural característico del lugar.

En cuanto a cultura propia no es una oferta muy rica a diferencia de otras comunidades del estado de Oaxaca, los habitantes de la comunidad son descendientes de la etnia mixteca pero por el fenómeno migratorio las personas que habitaban el lugar se trasladan en busca de mejorar su calidad de vida y poco a poco las personas que se quedan van perdiendo la identidad (vestimenta, danza, gastronomía, y lengua materna, etc.) ya que no hay a quien transmitirla. En cuanto a fiestas, costumbres y tradiciones, procuran conservarlas, estas son de carácter religioso siendo de mayor peso estando así más arraigadas, pero que su vez con el transcurrir de los años han sufrido el deterioro adoptando así otras costumbres, originadas por la misma transculturización ocasionada por los emigrantes que al regresan en temporada vacacional o fiestas importantes va modificando las actividades, ideología y comportamiento de la comunidad.

En la comunidad de acuerdo con los términos de Comunalidad (Díaz) para ser sustentable debería ponerse en práctica la participación de todos los habitantes de la comunidad, ya que toda comunidad debe estar de acuerdo e integrarse al proyecto turístico y que los organizadores o líderes de éste integren a toda la comunidad, procurando el desarrollo en conjunto con los habitantes del lugar, buscando el bien común, dejando aún lado los intereses personales o de algún grupo en específico atendiendo de esta manera a las problemáticas con las que cuenta la zona.

## CONCLUSIONES

Podemos concluir entonces de esta manera el manejo del concepto de Turismo rural, la definición más apropiada sería denominarlo Turismo Alternativo. De la misma forma podemos decir que hace falta que el gobierno (más claramente la Secretaría de Turismo) el atender la falta de distintos servicios y darles la denominación correcta y exacta.

Y como último, mencionar el buscar la participación de la comunidad en este tipo de proyectos para que no sea solamente el recurso para una cooperativa que termina siendo simplemente una empresa familiar.

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## BIOGRAFÍA

Soledad Karina Martínez García es estudiante tiempo completo en la licenciatura en Turismo y Desarrollo por la Universidad Autónoma Benito Juárez de Oaxaca. Se le puede contactar en Facultad de Contaduría y Administración. Ciudad Universitaria. Oaxaca de Juárez, Oaxaca. Correo electrónico [Jerk\\_54@hotmail.com.mx](mailto:Jerk_54@hotmail.com.mx)

Alma Peralta Peralta es estudiante tiempo completo en la licenciatura en Turismo y Desarrollo por la Universidad Autónoma Benito Juárez de Oaxaca. Se le puede contactar en Facultad de Contaduría y Administración. Ciudad Universitaria. Oaxaca de Juárez, Oaxaca. Correo electrónico [alma.peralta.peralta@gmail.com](mailto:alma.peralta.peralta@gmail.com)

Marlene Bohórquez es estudiante tiempo completo en la licenciatura en Turismo y Desarrollo por la Universidad Autónoma Benito Juárez de Oaxaca. Se le puede contactar en Facultad de Contaduría y Administración. Ciudad Universitaria. Oaxaca de Juárez, Oaxaca. Correo electrónico [maarle6@gmail.com](mailto:maarle6@gmail.com)

Doc. Rosa María es investigadora y coordinadora de las nuevas licenciaturas en la Facultad de Contaduría y Administración. Se le puede contactar en esta misma Facultad Ciudad Universitaria. Oaxaca de Juárez, Oaxaca. Correo electrónico [romavesa205@yahoo.com.mx](mailto:romavesa205@yahoo.com.mx)



# INFLUENCIA DEL COMPORTAMIENTO DEL LÍDER EN EL DESARROLLO DE LOS RECURSOS HUMANOS

Jorge Hernández Palomino, Instituto Tecnológico de Ciudad Juárez

José de Jesús Espinoza, Instituto Tecnológico de Ciudad Juárez

Manuel Aguilar Arellano, Instituto Tecnológico de Ciudad Juárez

## RESUMEN

*Esta investigación analiza con un diseño cuantitativo correlacional la influencia del comportamiento del líder en el desarrollo de los recursos humanos en las pyme de México. Para realizar el análisis, se utilizó el Modelo de Liderazgo Orientado al apoyo y crecimiento. Para la prueba de las hipótesis se realizó el análisis factorial utilizando componentes principales y rotación varimax con la intención de indagar sobre la estructura subyacente a los ítems de la escala. Posteriormente, un análisis de regresión fue llevado a cabo para establecer la fuerza de las relaciones entre el comportamiento del líder y el apoyo al crecimiento de los recursos humanos. Los resultados de este estudio sugieren que el impacto del comportamiento del líder en desarrollar a los empleados es reducido cuando las empresas enfrentan altos niveles de incertidumbre. El presente estudio provee apoyo empírico para la hipótesis de investigación, de cómo el comportamiento del líder tiene un efecto directo en el desarrollo de los recursos humanos en las empresas. Las implicaciones prácticas de los resultados son sujetas a discusión. Las futuras investigaciones podrán analizar las percepciones de los empleados respecto a la incertidumbre, analizando el contexto organizacional y las características individuales que son asociadas con la incertidumbre. Otras investigaciones pueden realizarse en diferentes tiempos y otro tipo de industrias y poder replicar el presente estudio. Son presentadas para este propósito las limitaciones del presente estudio.*

**PALABRAS CLAVE:** Liderazgo, comportamiento organizacional, recursos humanos

INFLUENCE OF LEADERSHIP BEHAVIOR IN THE HUMAN RESOURCES DEVELOPMENT

## ABSTRACT

*This research analyzes with a quantitative correlational design the influence of leadership behavior in the human resources development in SME companies in Mexico. To perform the analysis, the supportive/growth oriented leadership model of Song was used. To test the hypothesis factor analysis applying Varymax rotation with the intention to investigate the underlying structure of the scale items. Subsequently, a regression analysis was conducted to establish the strength of the relationship between leader's supportive behaviors and the human resources growth. The results of this study suggest that the impact of leader behavior in developing employees is reduced, when firms face high levels of uncertainty. This study provides empirical support for the research hypotheses, about how the leader's behavior has a direct effect on the human resources development in organizations. The practical implications of the results are subject to discussion. Future research may examine employees' perceptions about uncertainty, analyzing the organizational context and individual characteristics that are associated with uncertainty. Further inquiries can be made at different times and other industries and to replicate this study. Study limitations are also presented.*

**KEY WORDS:** Leadership, Organizational behavior, Human resources



**JEL:** M5, D23, M54

## INTRODUCCIÓN

El estudio del medio ambiente organizacional ha sido un tema importante en la teoría organizacional y en la administración estratégica, considerando que las organizaciones son influenciadas y algunas veces restringidas por los factores del medio ambiente (Dess y Rasheed, 1991). La incertidumbre en el medio ambiente organizacional tiene una gran influencia en los miembros de la organización porque las organizaciones están completamente ligadas a las condiciones existentes en sus empresas. En particular, considerando que las pymes enfrentan medio ambientes más competitivos de lo que eran previamente, lidiar adecuadamente con entornos organizacionales complejos y turbulentos se ha convertido en una de las mayores responsabilidades para los líderes de las pymes. Por ejemplo, la incertidumbre organizacional siempre acompaña al cambio organizacional y dicho cambio podría tener influencia entre la interacción entre líderes y seguidores. Algunas veces, la incertidumbre organizacional no solo representa un reto, sino que es clave para lograr cambios sustanciales y para ello se espera que el líder sea capaz de iniciar de forma efectiva el cambio organizacional (Lalonde, 2004).

En entornos dinámicos como las pymes, en la que los recursos son escasos, los líderes necesitan evaluar las situaciones cambiantes y adoptar planes relevantes. A este respecto, resulta significativo examinar qué roles juega el líder durante tiempos de incertidumbre organizacional. La incertidumbre organizacional no siempre ejerce una influencia negativa en el comportamiento de los líderes. Las situaciones inciertas generalmente representan para los líderes oportunidades positivas para demostrar su liderazgo (De Hoogh, 2004). Dependiendo de la situación, los líderes pueden incrementar la efectividad en la organización o el desempeño en tiempos de incertidumbre. Por otra parte, el rol tradicional del líder es capacitar, motivar, educar y desarrollar continuamente a los seguidores en orden de mejorar la efectividad organizacional (Van Wart, 2003). La mayoría de los estudios de liderazgo bajo condiciones de incertidumbre se han interesado en el comportamiento apropiado de liderazgo para hacer frente a la incertidumbre organizacional y la influencia efectiva de los líderes sobre los subordinados bajo tales condiciones; sin embargo, los medio ambientes inciertos probablemente conduzcan a situaciones difíciles, lo cual podría influenciar negativamente los comportamientos de liderazgo.

Particularmente, en el desarrollo de los recursos humanos bajo condiciones de incertidumbre organizacional, el rol del líder es crucial porque se asume que los miembros de una organización tienen dificultad para desarrollar su trabajo en medio ambientes cambiantes sin la dirección y guía del líder (Schein, 1985). El propósito de esta investigación es, examinar si los comportamientos de liderazgo asociados con el desarrollo de los recursos humanos son influenciados por el nivel de incertidumbre de las pymes del Estado de Chihuahua, México. Esta investigación se presenta organizada como sigue. En la sección de revisión literaria, una discusión de la literatura relevante es presentada. En este apartado se clarifica el rol de líder, el desarrollo de los recursos humanos y el comportamiento del líder bajo condiciones de incertidumbre. Se presenta el liderazgo orientado al apoyo del crecimiento de los empleados de las pymes y el liderazgo orientado a las metas. Se presenta y justifica la metodología utilizada para determinar la influencia del comportamiento del líder en el desarrollo de los recursos humanos. Los resultados obtenidos se presentan realizando las pruebas estadísticas y su significancia estadística. El apartado de conclusiones presenta la discusión crítica de los resultados obtenidos, las limitaciones del estudio y las recomendaciones para futuras investigaciones.

## REVISIÓN DE LITERATURA

El impacto de los comportamientos de liderazgo sobre el desarrollo de los recursos humanos, es influenciado por el nivel de incertidumbre del medio ambiente organizacional. Diferentes autores entre



los que destaca Bass (1990), subrayan que los seguidores tienen una mayor disposición a seguir a los líderes y son afectados de forma diferente dependiendo del estilo de liderazgo en tiempos de incertidumbre. Adicionalmente, los seguidores tienden a sobre estimar la responsabilidad de los líderes en los resultados de la organización bajo condiciones de incertidumbre (Meindl, Ehrlich y Dukerich, 1985).

Por consiguiente, la presencia de condiciones inciertas puede llevar a los líderes a no estar a la altura de aspectos críticos de liderazgo, considerando las creencias de los seguidores y las expectativas sobre el desempeño del grupo o unidad durante el tiempo de incertidumbre. Para un desarrollo positivo de los empleados en medio ambientes inestables, los líderes necesitan mantener informados a los empleados sobre varios tipos de información externa referente a los clientes, cambio en el medio ambiente y desarrollos en tecnología (Mintzberg, 1973). Es decir, el rol del líder es transferir información entre el medio ambiente organizacional y los miembros internos de la organización para procesar e integrar la información de varias maneras. Generalmente, el liderazgo es definido de diferentes maneras, dependiendo del enfoque, del objetivo o el propósito. Es decir, los estudios de liderazgo han examinado los rasgos y comportamientos de los líderes (Pawar y Eastman, 1997; Dvir, Avolio y Shamir, 2002); las reacciones de los seguidores hacia los líderes (Bass y Yammarino, 1988; Liden y Maslin, 1998).

Otros han examinado las tácticas que los líderes y seguidores utilizan para influenciarse unos a otros (Klein y House, 1995; Druskat y Wheeler, 2003); los factores situacionales que afectan el estilo de liderazgo (House y Dressler, 1974). Considerando los estudios mencionados, generalmente se utiliza la palabra líder para designar a quien destaca en una área, en una empresa, en una comunidad (Hernández, Gallarzo y Espinoza, 2011). Para que un líder pueda conseguir las metas y los objetivos de cualquier proyecto, lo primero que debe hacer, es cultivar las características que le garanticen una empatía entre él y sus seguidores (Hernández et. al, 2011).

Desafortunadamente, los estudios de liderazgo bajo situaciones de incertidumbre tienen diferentes características de los estudios generales de liderazgo, considerando que las condiciones de incertidumbre tienen efecto en el comportamiento de las personas y en factores psicológicos (Pillai y Meindl, 1998). Adicionalmente, los estudios realizados parecen concordar en que los líderes no tienen tiempo para hacer frente a la incertidumbre de forma exitosa (Nunamaker, 1989; Stephens, 2005), tales incertidumbres probablemente son para impactar el estilo y comportamiento de los líderes. No obstante, los estudios de liderazgo que se enfocan en situaciones de incertidumbre no pueden ser desligados de los estudios generales de liderazgo en los que los factores de incertidumbre más externos tales como las turbulencias económicas, la volatilidad del mercado podrían considerarse como factores situacionales en los enfoques de liderazgo (Carter, 1990). Sobre la base de la definición de liderazgo (Hernández, et al. 2011), por lo tanto, el rol del líder bajo situaciones de incertidumbre puede ser definido como la influencia que los líderes tienen de todos los procesos para evaluar a los otros líderes para hacer frente a la incertidumbre organizacional. El rol de los líderes para desarrollar a los empleados ha sido vital, considerando que su discreción y responsabilidad tiende a incrementarse bajo condiciones de cambio e incertidumbre.

Por ejemplo, Druskat y Wheeler (2003), identifican el comportamiento de liderazgo efectivo para la solución de la incertidumbre organizacional: construcción social y reconocimiento político a través de la relación con el equipo y los miembros de la organización persuadiendo a los empleados a atender las necesidades de la organización y ajustar las prioridades para apoyar las metas organizacionales en tiempos de incertidumbre. Por lo tanto, resulta adecuado examinar los comportamientos del líder para desarrollar los recursos humanos en tiempos de incertidumbre.

Para los líderes, desarrollar las capacidades y habilidades de los empleados tradicionalmente, ha sido considerado como una función importante dentro de las diferentes funciones del liderazgo (Van Wart, 2005). Dicha función, es reconocida como el estilo de liderazgo de apoyo. El liderazgo de apoyo incluye consideraciones individuales en los que el líder proporciona reconocimiento especial y retroalimentación



positiva a los seguidores (Agle, 2006). Los estudios del comportamiento organizacional han reconocido también que el liderazgo orientado al apoyo y crecimiento ha sido ampliamente asociado al estrés ocupacional de los miembros de las organizaciones (Khan y Byosiére, 1992). El liderazgo orientado al apoyo, tiende a mejorar los problemas de estrés laboral de los empleados mediante la comunicación con los subordinados respecto a sus problemas en el trabajo y a escuchar sus quejas. De una forma más específica, el liderazgo de apoyo demuestra un interés real por el bienestar de los subordinados.

Considerando que los empleados dentro de una organización son “seres sociales” y no solo trabajadores desempeñando una tarea (House, 1981), los líderes necesitan hacer que los seguidores sientan que son protegidos y valorados dentro del medio ambiente del trabajo (Van Wart, 2005). Por ejemplo, Bass (2005), señala que el comportamiento de liderazgo de apoyo se presenta cuando el líder se vuelve más familiar con los subordinados, pone atención a sus diferencias entre ellos, se comunica con ellos e intercambia información con otros empleados de la organización. Cuando el estilo de liderazgo de apoyo es practicado, el líder se preocupa por las necesidades de los seguidores, mostrando empatía y aprecio al apoyar las iniciativas y perspectivas de sus subordinados. Por lo tanto, el liderazgo orientado al apoyo y crecimiento se caracteriza por asistir a los empleados a alcanzar sus propias expectativas, inspirándolos y motivándolos (Rafferty y Griffin, 2006). Bajo medio ambientes complejos y de cambio el liderazgo orientado al apoyo y crecimiento se vuelve más importante y necesario.

Los líderes quienes mantienen comportamientos tales como la consideración individualizada, comparten las características comunes de auto identificación como agentes de cambio y la habilidad de tratar con la complejidad, la ambigüedad y la incertidumbre (Tichy y Devanna, 1986). De esta manera, el liderazgo orientado al apoyo y crecimiento es considerado un comportamiento de liderazgo efectivo en tiempos de incertidumbre organizacional. Otro enfoque importante de liderazgo es el orientado a las metas. Los líderes en medio ambientes modernos son requeridos para seleccionar y priorizar las metas organizacionales, considerando las diferentes demandas y responsabilidades que tienen bajo condiciones de recursos limitados (Van Wart, 2005).

De acuerdo con House y Dessler (1974), los líderes efectivos clarifican las metas organizacionales y llevan a sus subordinados a alcanzar las metas. Los líderes orientados a las metas intentan motivar a un grupo de gente y comunicar la visión de acuerdo a sus expectativas, lo que incrementará el desempeño de los empleados (Bass, 2003). Adicionalmente, los líderes orientados a las metas con reconocimiento de varios problemas, pueden alentar a sus seguidores a considerar varias perspectivas y a desarrollar estrategias innovadoras de trabajo (Barling, Weber y Kelloway, 1996). Los líderes con metas y visión han sido considerados como modelos con un punto de vista positivo del futuro y capaces de llevar a cabo esfuerzos de cambio transformacionales (Bono y Judge, 2004).

## BIOGRAPHY

Jorge Hernández Palomino, Instituto Tecnológico de Ciudad Juárez (mt00831@yahoo.com.mx)

José de Jesús Espinoza, Instituto Tecnológico de Ciudad Juárez (joseespinoza4@yahoo.com.mx)

Manuel Aguilar Arellano, Instituto Tecnológico de Ciudad Juárez (aguilar\_capacitacion@hotmail.com)



# LA PERCEPCIÓN DEL CLIMA ORGANIZACIONAL EN EL PERSONAL DE PRODUCCIÓN DE UN EJIDO FORESTAL EN MÉXICO

Delia Arrieta Díaz, Universidad Juárez del Estado de Durango

Ernesto Geovani Figueroa González, Universidad Juárez del Estado de Durango

Héctor Moreno Loera, Universidad Juárez del Estado de Durango

María Brenda González Herrera, Universidad Juárez del Estado de Durango

Marlen Guadalupe Monsisvais Bretado, Universidad Juárez del Estado de Durango

## RESUMEN

*En este trabajo se estudiaron cuatro de las nueve dimensiones de clima organizacional definidas bajo el modelo propuesto por Litwin y Stringer que son estructura, recompensa, relaciones e identidad, en el área de producción del ejido forestal El Brillante, de Durango, México en el año 2012. Se encuestó a 70 trabajadores del área de producción, el instrumento de medición evaluaron las cuatro dimensiones bajo la escala de Likert; se determinó el coeficiente Alfa de Cronbach con un 0,935 de fiabilidad. Fueron identificadas las dimensiones según la evaluación del personal de la organización. Los resultados obtenidos, nos llevan a concluir que en la dimensión estructura el personal está de acuerdo con la estructura organizacional del ejido. En cuanto a la dimensión recompensa, se identificó que el ejido ha contribuido de manera positiva en las motivaciones y brinda la capacitación necesaria para el desarrollo de su trabajo. Para la dimensión relaciones, se observó que tienen armonía, comunicación clara, precisa y fluida. En la dimensión identidad, el personal de producción se reconoce como parte importante que contribuye al logro de objetivos del ejido y disfrutan trabajar dentro del mismo.*

**PALABRAS CLAVE:** estructura, recompensa, relaciones, identidad

## PERCEPTIONS OF ORGANIZATIONAL CLIMATE IN THE PRODUCTION OF A PERSONAL COMMON LAND FOREST IN MEXICO

### ABSTRACT

*In this paper, we studied four of the nine dimensions of organizational climate defined under the model proposed by Litwin and Stringer are structure, rewards, relationships and identity, in the area of production forest common land El Brillante, Durango, Mexico in 2012. We surveyed 70 workers in the production area, the measuring instrument assessed four dimensions on the Likert scale, we are determined the Cronbach alpha coefficient of reliability with a 0.935. Dimensions were identified as staff evaluation of the organization. The results lead us to conclude that in the dimension structure staff agrees with the organizational common land structure. As for the reward dimension, it was identified that the common land has contributed positively in the motivations and provides the necessary training for the development of their work. For the dimension relationship was observed with harmony, clear communication, precise and fluid. Into identity dimension, staff feels as an important part that contributes to achieving of common land goals and they enjoy working within it.*

**JEL:** J54, L20, L73, M19, Q23

**KEYWORDS:** structure, rewards, relationships, identity



## INTRODUCCIÓN

El clima organizacional es un vínculo para el buen desempeño de la organización y un factor de influencia en el comportamiento de quienes lo integran, por lo tanto su conocimiento proporciona una retroalimentación acerca de los procesos que determinan los comportamientos organizacionales. En este trabajo se estudian cuatro dimensiones de clima organizacional definidas bajo el modelo propuesto por Litwin y Stringer, que son estructura, recompensa, relaciones e identidad, en el área de producción del ejido forestal El Brillante. Así como también se identificaron las dimensiones con más problemáticas y cuales son más compatibles en la organización y el personal. Los resultados obtenidos nos llevan a concluir que en la dimensión estructura el personal de esta área está de acuerdo con la estructura organizacional del ejido. En cuanto a la dimensión recompensa, se identificó que el ejido ha contribuido de manera positiva en las motivaciones empleadas a los colaboradores y también brinda la capacitación necesaria para el desarrollo de sus actividades diarias.

Para la dimensión relaciones, se observó que tienen armonía, comunicación clara, precisa y fluida. En la dimensión identidad, el personal de producción se encuentra comprometido con el ejido, se sienten parte de esta organización y disfrutan trabajar dentro de ella. La dimensión que se mejor se acoge para el ejido es la de estructura e identidad y las dimensiones de relaciones y recompensa obtuvieron un menor porcentaje de aceptación. La investigación está organizada en cuatro apartados. En el primero tenemos la sección de revisión literaria y se presentan algunos conceptos relevantes sobre el clima organizacional y se muestra una panorámica general de lo que es el ejido forestal en México, después tenemos la sección de metodología donde se describe como se llevó a cabo el estudio, la sección de resultados contiene el análisis de la información y después tenemos las conclusiones.

## REVISIÓN LITERARIA

### Clima Organizacional

De acuerdo con Chiavenato (2001) el clima organizacional es la cualidad o propiedad del ambiente percibido o experimentado por los miembros de la organización en su comportamiento. Este concepto aporta un elemento que ayuda a comprender que el clima organizacional en esencia nos remite a la percepción de los que integran una organización. Martín y Colbs. (1999) mencionan que el clima laboral, es un concepto metafórico que adquirió relevancia en el ámbito social cuando las empresas empezaron a dar importancia a los aspectos relacionados con un ambiente de trabajo positivo y satisfactorio para conseguir, en última instancia, una mayor productividad en términos no solo cuantitativos, sino cualitativos. Para Da Silva (2002) el clima organizacional está conformado por el deseo, por el trabajo y el resultado del entorno social en el interior de la organización. Castillo (2006) explica que el clima organizacional constituye la personalidad de una organización y la imagen que esta proyecta a sus empleados, incluso al exterior. El administrador y el asesor especialista deben de ser capaces de analizar e interpretar esta personalidad para planear sus intervenciones. De acuerdo con Blanch (2003), en sentido meteorológico el clima, remite a un conjunto de circunstancias atmosféricas que influyen en las vidas de las poblaciones y organismos que habitan una determinada región geográfica. Metafóricamente, se refiere a características del ambiente psicosocial que inciden en los procesos que se desarrollan en una región social, como por ejemplo, una organización laboral.

Algunos estudios clásicos sobre este tipo de clima ponen de manifiesto la influencia del tipo de liderazgo sobre el funcionamiento general de un grupo. Entre los modelos teóricos del clima organizacional figura el que lo representa como determinado por la interacción de propiedades objetivas (atributos estructurales de la organización) y de construcciones subjetivas (percepciones, representaciones, creencias, valoraciones, etc.) del ambiente laboral, en lo concerniente a aspectos y dimensiones relevantes de la vida



social de la organización, como cohesión, confianza recíproca, transparencia informativa, estilo de comunicación, apoyo mutuo, autonomía individual, implicación emocional, compromiso organizacional, reconocimientos y recompensas, presión experimentada, reglas tácticas de funcionamiento, grado de transferencia. Existe una importante línea de investigación e intervención que pone de relieve la importancia del clima organizacional como variable explicativa y predictiva de procesos como rendimiento, productividad, ausentismo, rotación, conflictividad, satisfacción, calidad de la vida laboral, eficacia y eficiencia organizacionales, etc. Así pues, el conocimiento y la actuación sobre el clima laboral son importantes de cara a la planificación y al desarrollo organizacional.

En las investigaciones de Gan y Berbel (2007) explican lo que es el clima organizacional para Litwin y Stringer (1978) y describen que es un filtro por el cuál pasan los fenómenos objetivos de la empresa (estructura, liderazgo, toma de decisiones), de ahí que estudiando el clima pueda accederse a la comprensión de lo que está ocurriendo en la organización y de las repercusiones que estos fenómenos están generando sobre las motivaciones de sus miembros y sobre su correspondiente comportamiento y reacciones. Las percepciones y respuestas que abarcan el clima organizacional se originan, según Litwin y Stringer, en una gran variedad de factores. Proponen la existencia de nueve dimensiones o enfoques por medir, que explicarían el clima existente en una determinada empresa.

Tabla 1: Dimensiones del Clima Organizacional.

Dimensión	Representación
Estructura	Representa la percepción que tienen los miembros de la organización acerca de la cantidad de reglas, procedimientos, trámites y otras limitaciones a que se ven enfrentados en el desarrollo de su trabajo. La medida en que la organización pone el énfasis en la burocracia, control y estructura, o bien, el énfasis en un ambiente de trabajo libre, informal, no estructurado (el polo opuesto)
Responsabilidad	Es el sentimiento de los miembros de la organización acerca de su autonomía en la toma de decisiones relacionadas con su trabajo. Es la medida en que la supervisión que reciben es de tipo general y no estrecha o vigilante (el polo opuesto), es decir, el sentimiento de ser su propio jefe y no tener doble chequeo en el trabajo.
Recompensa	Corresponde a la percepción de los miembros sobre la adecuación de la recompensa recibida por el trabajo bien hecho. Es la medida en que la organización utiliza más el premio que el castigo o viceversa.
Desafío	Corresponde al sentimiento que tienen los miembros de la organización acerca de los desafíos que impone el trabajo. La medida en que la organización promueve la aceptación de riesgos calculados a fin de lograr los objetivos propuestos, o bien, propone un sistema de rutinas sin ninguna clase de estímulos.
Relaciones	Es la percepción por parte de los miembros de la empresa acerca de la existencia de un ambiente de trabajo grato y de buenas o malas relaciones sociales, tanto entre iguales como entre jefes y subordinados.
Cooperación	Es el sentimiento de los miembros de la empresa sobre la existencia de un espíritu de ayuda de parte de los directivos y otros empleados del grupo. Énfasis puesto en el apoyo mutuo, tanto de niveles superiores como inferiores, o "ir cada uno a lo suyo"
Estándares	Es la percepción de los miembros acerca del énfasis (alto, bajo/nulo) que pone la organización sobre las normas (procedimientos, instrucciones, normas de producción o rendimiento).
Conflictos	Es el sentimiento de que los miembros de la organización, tanto pares como superiores aceptan o niegan las opiniones discrepantes y no temen (o temen) enfrentar y solucionar los problemas tan pronto surjan.
Identidad	Es el sentimiento de pertenencia a la organización como elemento importante y valioso dentro del grupo de trabajo. En general, la sensación de compartir los objetivos personales con los de la organización, o de ser ajeno a los mismos. Lo más relevante de este enfoque es que permite obtener, con la aplicación de un cuestionario, una visión rápida y bastante fiel de las percepciones y sentimientos asociados a determinadas estructuras y condiciones de la organización.

*Fuente: Gan, Berbel (2007). Pág. 213. La identificación del clima organizacional, desde la perspectiva de las variables que lo determinan y sobre las que los individuos reaccionan construyendo percepciones que influyen en su comportamiento, es considerada como un estudio que se contextualiza en el marco de sus dimensiones. En este se identifican y abordan de manera individual las variables o factores que pueden considerarse determinantes del clima organizacional.*

### Ejido Forestal el Brillante

En Durango México una de las principales fuentes económicas son las empresas forestales dentro de las cuales se encuentran los ejidos. El término ejido, según Bouquet (1996), se refiere a las tierras otorgadas por el rey a los pueblos de indios ubicadas a la salida del pueblo, destinadas al pastoreo, recolección de leña, forraje y a otros usos comunes. Deriva del latín éxitos, que significa salida. Era el campo o tierra que



no se plantaba, ni se labraba. Actualmente el ejido se concibe como un régimen de propiedad en el derecho agrario mexicano. La Ley Agraria (1992) en su artículo 9 define la palabra ejido como una forma de tenencia de la tierra en la que el núcleo de población con personalidad jurídica y patrimonios propios, es propietario de las tierras que le han sido dotadas o de las que hubiere adquirido por cualquier otro título. Además, el artículo 44 de la citada ley, establece que el ejido está conformado por tres áreas básicas, que incluye el área común, la parcelada y el centro de población. A los miembros que lo integran se les identifica como ejidatarios y a sus empresas como ejidales (Artículo 12).

El Ejido Forestal El Brillante, se localiza en el macizo montañoso denominado Sierra Madre Occidental dentro del municipio de Pueblo Nuevo, al suroeste del Estado de Durango; está enmarcado geográficamente entre los paralelos 23° 40' 04" y 23° 47' 54" de latitud Norte y los meridianos 105° 21' 31" y 105° 29' 52". Es un núcleo ejidal que aprovecha sus recursos forestales de manera colectiva el cual fue dotado mediante resolución presidencial el 11 de Abril de 1961 (Bretado, 2010). En el año de 1994, en acatamiento a las modificaciones del artículo 27 de la Ley de Reforma Agraria, el Ejido se integra al Programa de Certificación de Derechos Ejidales y Titulación de Solares Urbanos (PROCEDE), donde en coordinación con el Instituto de Estadística, Geografía e Informática (INEGI) y la Procuraduría Agraria, se hace el levantamiento topográfico respectivo entregando mediante reunión de la Asamblea General de Ejidatarios el 20 de Agosto de 1995, la delimitación, destino y asignación de las tierras de uso común, asentamientos humanos y reconocimiento de derechos ejidales, siendo entregada una superficie total de 9,516-66-35.032 Ha. La actividad de mayor importancia es la forestal, en sus distintas etapas de aprovechamiento y transformación. También se tienen actividades agrícolas, frutícolas y pastoreo. Por otra parte, el ejido está aprovechando su ubicación colindante con el área urbana de El Salto y ha puesto en marcha diferentes acciones para ofrecer un espacio para el turismo local. En la presa conocida como Puente de las Cabañas han construido en armonía con el paisaje, cabañas rústicas para actividades de recreación dispersa y de turismo de naturales además ofrece servicios en el desarrollo y protección ambiental (Bretado, 2010).

## METODOLOGÍA

La presente investigación cuantitativa es de modalidad descriptiva e indica el desempeño del personal consultado en la organización, partiendo de la revisión de las variables contenidas en el modelo de clima organizacional expuesto por Litwin y Stringer (1978). El diseño que utilizaremos en esta investigación es el no experimental, las variables no se manipulan (Del Tronco, 2005). La investigación se realizó en el año 2012 en el Ejido forestal El Brillante ubicado en la cabecera municipal de El Salto, Pueblo Nuevo, Durango, México se encuestó a los trabajadores del área de producción que cuenta con 70 personas distribuidas de la siguiente manera; 5 en el área de servicios técnicos forestales, 35 en monte, 20 en abastecimiento, 8 en secadora y 2 personas en almacén. El instrumento de medición evalúa cuatro dimensiones bajo la escala de Likert; estructura, recompensa, relaciones e identidad. Se determinó el coeficiente Alfa de Cronbach (0,935).

El instrumento de medición acopia información de las dimensiones seleccionadas de Litwin y Stringer (1978), las cuales son estructura, relaciones, recompensa e identidad, a través de una serie de preguntas que buscan identificar la percepción de los actores hacia el clima organizacional. El cuestionario quedó diseñado de la siguiente manera: Una primera sección que corresponde a la dimensión estructura, está compuesta por un total de 12 reactivos; la siguiente sección que es la dimensión de recompensa, por 5 reactivos; la sección de relaciones tiene 15 reactivos y por último la sección de identidad está integrada por 6 reactivos. Con la finalidad de analizar los datos, se utilizó la escala tipo Likert y a cada posible respuesta de cada reactivo se le asignó un valor numérico.

Para el registro y codificación de la información se procedió de la siguiente manera: clasificación de la información de acuerdo a la frecuencia y porcentaje, elaboración de tablas y gráficas. Una vez recabada la

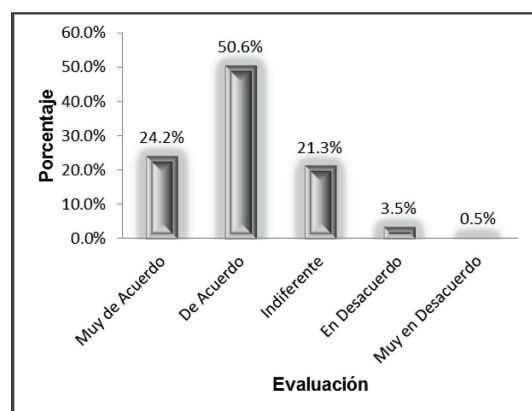


información se analizaron los resultados obtenidos en base a los objetivos de la investigación, a posteriori se comenta individualmente el comportamiento de las variables utilizadas. Por último, se realiza la interpretación de modo general sobre el grupo de respuestas obtenidas en la aplicación del instrumento, que permitió construir un parámetro global sobre la importancia del clima organizacional.

## RESULTADOS

A partir de los datos obtenidos de la distribución de edades, años trabajados, género y nivel educativo de los trabajadores del área de producción podemos resaltar que el 68.6% se encuentra entre los 26 a 46 años de edad. El 97.2% tiene menos de 16 años trabajando en el ejido. El total de los trabajadores son de sexo masculino. Respecto al nivel educativo, el 48.6% de colaboradores encuestados tienen estudio hasta primaria y el 42.9% secundaria. El clima organizacional es un concepto multidimensional, para este estudio se seleccionaron cuatro dimensiones: estructura, relaciones, recompensa e identidad a continuación se presentan las figuras con el promedio del porcentaje obtenido en cada dimensión.

Figura 1: Dimensión Estructura

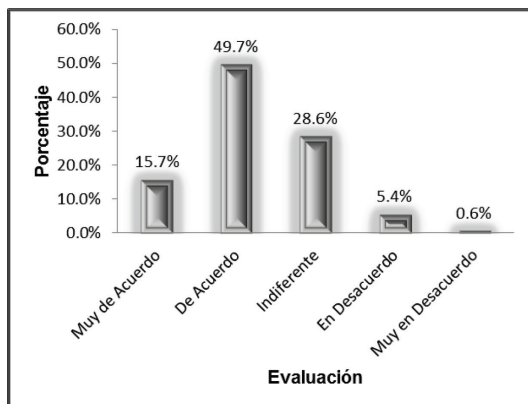


*En esta dimensión los elementos que fueron evaluados, son la normatividad, las reglas, el orden, la cantidad de trámites, el ritmo de trabajo y el material necesario para realizar el trabajo, nos muestra que en su mayoría los trabajadores del ejido objeto de estudio, es decir el 50.6% está de acuerdo y al 21.3% les es indiferente, pero la mayoría coinciden en que la estructura organizacional esta formalmente definida conocen sus deberes y responsabilidades, resaltamos que en la pregunta de considero necesario el establecimiento de reglas un 52.9% de los trabajadores contestaron que están de acuerdo.*

En esta dimensión las normas de disciplina son adecuadas, existe orden en esta institución, las funciones de los entrevistados están claramente definidas y la normatividad vigente facilita el desempeño de los trabajadores así como el poner en práctica lo que estos consideran necesario para realizar su trabajo y que pueden opinar para mejorar los procedimientos. Respecto al jefe inmediato la mayoría está de acuerdo con que muestra interés en el resultado de las tareas y reconoce el esfuerzo de los trabajadores. Bajo este contexto, cabe destacar que las actitudes de recompensas y comportamiento del jefe inmediato hacia el personal propiciara un mayor compromiso del trabajador, así mismo los entrevistados están conformes con que la institución ha contribuido en su desarrollo profesional.

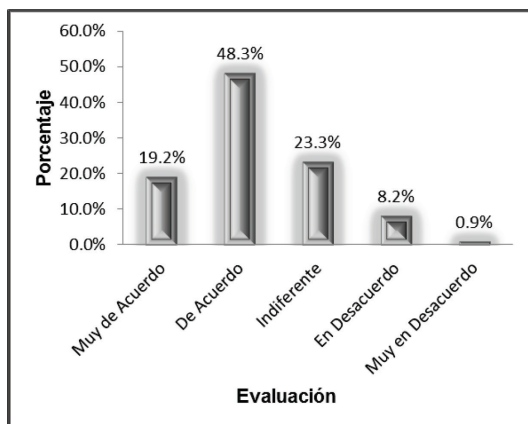


Figura 2: Dimensión recompensa



Con respecto a la dimensión recompensa que es definida como la percepción que se tiene acerca de lo adecuado de la recompensa que se recibe por la correcta realización del trabajo, nos indica que el 49.7% de los trabajadores están de acuerdo en esta dimensión lo que quiere decir que a la mayoría les parece adecuado el mecanismo de recompensa en la organización.

Figura 3: Dimensión relaciones

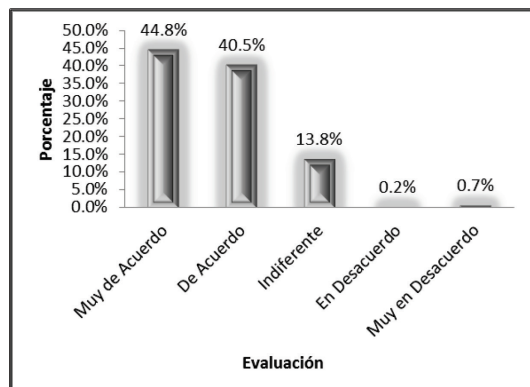


En relación al comportamiento en esta dimensión donde los principales elementos evaluados son en primer término, la relación entre los trabajadores, y en segundo término, el liderazgo del jefe inmediato, por el hecho de que aquí se califica si el líder tiene capacidad para dirigir proyectos, motivar, si es imparcial, si hay respeto con los compañeros, si brinda respaldo en las actividades encomendadas, la dimensión relaciones es la que consta de más interrogantes, y la que más peso tiene por el hecho de que como le hemos visto anteriormente el clima organizacional es el ambiente que se genera dentro de una organización.

La mayoría de los entrevistados está de acuerdo o les es indiferente las relaciones dentro del ejido ya que en la Figura: 3, el 48.3% están de acuerdo y el 23.3% les es indiferente esto nos dice que los porcentajes que contestaron indiferente no les interesa tener una buena relación ni un buen espíritu de trabajo en equipo para apoyar a la organización. Respecto a las preguntas que tienen que ver con el jefe inmediato la mayoría afirma que este es claro en la asignación de tareas y existe apoyo y respaldo hacia los demás para la realización de las actividades laborales del personal. Resulta elemental señalar la importancia que tiene, el hecho de que gran parte de los entrevistados reconocen, la existencia de relaciones sociales amistosas, con la presencia de una buena comunicación y apoyo entre los trabajadores. De aquí que la vinculación que existe entre un ambiente caracterizado por los elementos anteriormente mencionados, con un grato ambiente de trabajo que se refiere a que dicho ambiente ejerce una influencia directa en la conducta y comportamiento de sus miembros.



Figura: 4 Dimensión identidad



La dimensión con mejor evaluación es identidad, que la hemos definido como el sentido de pertenencia a la organización, lo que significa que el individuo se reconoce como un integrante importante que contribuye en el logro de los objetivos institucionales y que en general tiene la sensación de compartir los objetivos personales con los de la organización, en esta última dimensión a través de los resultados que anteriormente se presentan.

Se muestra que un 85.3% de los trabajadores de producción, opino que aspectos como: me siento parte de esta institución, me siento comprometido a presentar propuestas para mejorar mi trabajo, considero importante mi trabajo, la realización de mis actividades tiene un impacto en la institución y contribuye con el logro de los objetivos de la misma así como, disfruto en trabajar dentro de esta institución, están bien determinados en el quehacer cotidiano de sus funciones y demuestra que en el Ejido “El Brillante” se comparte una misma identidad entre los individuos que componen la organización y no existe marcadas diferencias de opiniones en cuanto a la identidad existente en la institución objeto de estudio. El establecimiento de un buen clima organizacional, debe contar con un alto grado de identidad, compromiso y sentido de pertenencia de los trabajadores, vinculando los objetivos personales con los de la organización.

## CONCLUSIONES

En cuanto a la dimensión estructura se revela que la mayoría del personal de producción está de acuerdo con que se establezcan reglas dentro de su área; la disciplina, el orden, las funciones y las responsabilidades que tienen dentro de sus actividades consideran que están claramente definidas de tal manera que desempeñan bien sus labores. Las normas de disciplina y los procedimientos consideran que son adecuadas en esta área. El personal puede opinar para la mejora de los procedimientos y por lo tanto se le permite poner en práctica lo que considera adecuado en la realización de su trabajo. De tal manera el ejido otorga al personal el material suficiente para sus actividades diarias.

El personal en el área de producción está de acuerdo con la estructura organizacional que tiene el ejido. Esto habla de manera positiva para la organización ya que tiene una coordinación que satisface las necesidades de su personal. La dimensión estructura es la base para tener una definición del ejido en cuanto a sus actividades organizacionales. En la dimensión recompensa concluimos que existe capacitación para poder desarrollar sus actividades de una manera adecuada y también la organización contribuye a que puedan superarse en cuanto a su desarrollo profesional. En la dimensión relaciones se concluye que dentro del ejido se cuenta con una comunicación fluida en la relación del personal de producción y su jefe inmediato, trabajan con espíritu de equipo y el personal de otras áreas coopera al momento de presentarse algún problema, todos están en armonía para desarrollar sus actividades. Dentro de la dimensión de identidad los trabajadores han dado en su mayoría las respuestas que están muy de acuerdo que se sienten parte importante del ejido.

Toda el área de producción disfruta de trabajar en esta organización, por lo tanto se esfuerzan día a día para mejorar la calidad de sus actividades, ya que se sienten identificados. Al tener el sentido de



pertenencia, satisfacen sus necesidades individuales laborales, de esta manera se muestran comprometidos y mejoran su desempeño. Al tener una puntuación alta dentro de esta dimensión, se puede tener más confianza en los colaboradores y de esta manera delegar tareas y responsabilidades en ellos. La dimensión estructura tiene mayor aceptación dentro del ejido, ya que obtuvo una puntuación de 50.6% en la respuesta de acuerdo, esto quiere decir que la institución ha definido correctamente, la división del trabajo, las reglas establecidas son aceptadas por los trabajadores de producción y de esta manera se lleva al logro de los objetivos establecidos dentro del ejido. Otra dimensión que es aceptada es la de identidad, ya que en su promedio cuenta con un 44.8% en la respuesta de muy de acuerdo, que respecto con la escala de Likert que se utilizó esta tiene la mayor puntuación, los trabajadores se sienten satisfechos, identificados con el ejido y en consecuencia cumplen con las metas organizacionales, debido a que trabajan con sentido de pertenencia.

## ANEXO

### Clima Organizacional Identificación Del Entrevistado:

Edad: \_\_\_\_\_ Sexo: \_\_\_\_\_ Antigüedad en la empresa: \_\_\_\_\_

Máximo nivel educativo: \_\_\_\_\_

### Sección 1: Estructura

Pregunta	Muy de acuerdo	De acuerdo	Indiferente	En desacuerdo	Muy en desacuerdo
1. Considero que es necesario el establecimiento de reglas.					
2. Las normas de disciplina de la institución me parecen adecuadas.					
3. En esta institución existe orden.					
4. Considero que mis funciones y responsabilidades están claramente definidas.					
5. La normatividad vigente facilita mi desempeño.					
6. Los procedimientos ayudan en la realización de mis tareas.					
7. La cantidad de registros son necesarios para apoyar la realización de mis tareas.					
8. Es importante la información plasmada y recabada en los registros para la institución.					
9. Los ritmos de trabajo me parecen adecuados.					
10. Puedo opinar para mejorar los procedimientos.					
11. Se me permite poner en práctica lo que considero más adecuado para realizar mi trabajo.					
12. La institución otorga los materiales suficientes para realizar mi trabajo.					
Sección 2. Recompensa					
1. La institución ha contribuido en mi desarrollo profesional.					
2. La institución me brinda capacitación para obtener un mejor desarrollo de mis actividades.					
Mi jefe inmediato					
3. Muestra interés en el resultado de mis tareas.					
4. Reconoce mi esfuerzo en la realización de mis tareas.					
5. Utiliza su posición para darme oportunidades de trabajo estimulantes y satisfactorias.					
Sección 3. Relaciones					
1. En esta institución trabajamos con espíritu de equipo.					
2. En esta institución es sencillo ponerse de acuerdo.					
3. Mis compañeros me brindan apoyo cuando lo necesito.					
4. El personal de otras áreas se suma espontáneamente para resolver los problemas de la institución.					
5. En esta Institución se valora el trabajo y el esfuerzo.					
Mi jefe inmediato					
6. Tiene la capacidad para ayudar, motivar y dirigir proyectos y personas.					
7. Es claro en la asignación de las tareas.					
8. Brinda seguridad para que realice mis tareas.					
9. Brinda respaldo para apoyo en las actividades laborales.					
10. Es imparcial al otorgar, o tratar a cada quien, en las mismas circunstancias de la misma manera.					
11. Brinda la oportunidad para exponer mis ideas u opiniones.					
12. Toma en cuenta las diferentes ideas de las personas.					
13. Reconoce los derechos, dignidad y decoro de los demás.					
14. Muestra agrado, afecto y respeto hacia los demás.					
15. Mantiene una comunicación abierta con todos en la institución.					
Sección 4. Identidad					
1. Me siento parte importante de esta institución					
2. Me siento comprometido a presentar propuestas y sugerencias para mejorar mi trabajo.					
3. Considero importante mi trabajo en esta institución.					
4. Considero que la realización de mis actividades tiene un impacto en la institución.					
5. Estoy consciente de mi contribución en el logro de los objetivos de esta institución					
6. Disfruto trabajar en esta institución					



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## BIOGRAFÍA

Delia Arrieta Díaz, Maestra en Administración de Calidad de la Gestión Pública, Maestra en Terapia Gestalt, certificada como docente en administración, con perfil PROMEP, profesora investigadora titular de tiempo completo, se le puede contactar a través del correo electrónico [darrietad@hotmail.com](mailto:darrietad@hotmail.com)

Ernesto Geovani Figueroa González, Doctor en Ciencias de la Educación (Administración Educativa) con Maestría en Administración y licenciado en Matemáticas Aplicadas, catedrático del área de matemáticas y estadística se le puede contactar a través del correo electrónico [geovanifigueroa@yahoo.es](mailto:geovanifigueroa@yahoo.es)

Héctor Moreno Loera, Maestro en Ciencias con Especialidad en Sistemas de Calidad y Productividad, Ingeniero Industrial, profesor de Administración de la Calidad y Organización Industrial, se le puede contactar a través del correo electrónico [hmoreno\\_loera@hotmail.com](mailto:hmoreno_loera@hotmail.com)



María Brenda González Herrera con Maestría en Marketing y Gestión Comercial y Licenciada en Psicología, Profesora de tiempo completo del área de psicosociales, se le puede contactar a través del correo electrónico [brendag10@hotmail.com](mailto:brendag10@hotmail.com)

Marlen Guadalupe Monsisvais Bretado es Licenciada en administración por la FECA UJED.

Profesores de la Universidad Juárez del Estado de Durango, adscritos a la Facultad de Economía, Contaduría y Administración. Se pueden contactar en Fanny Anitúa y priv. de Loza s/n C.P. 34200, Durango Dgo. México.



# LA DENOMINACIÓN DE PUEBLO MÁGICO EN EL DESARROLLO DEL TURISMO SUSTENTABLE

Víctor García Pineda, Universidad Autónoma “Benito Juárez de Oaxaca”

Porfirio Vásquez Vásquez, Universidad Autónoma “Benito Juárez de Oaxaca”

Rosa María Velázquez Sánchez, Universidad Autónoma “Benito Juárez de Oaxaca”

## RESUMEN

*La denominación de pueblo mágico es una distinción que proporciona la Secretaría de Turismo de México (SECTUR) a las comunidades para desarrollar proyectos turísticos, preservar sus rasgos indígenas y conservar el ambiente. Hay comunidades que reúnen los atributos como pueblo mágico, sin embargo, por la falta de conocimiento no participan. En esta investigación con base a la convocatoria de la SECTUR y a los indicadores de sustentabilidad, se realizó un diagnóstico en la comunidad de “Huautla de Jiménez”, localizada en la región de la cañada oaxaqueña y conocida por el personaje María Sabina sacerdotisa de los hongos. Se analizaron los atributos necesarios para obtener la denominación de pueblo mágico (SECTUR, 2001). Los resultados mostraron indicadores que permiten definir que en la cotidianidad de la comunidad analizada, se conservan y resaltan sus rasgos indígenas, se preservan tradiciones ancestrales y cuentan con sitios históricos. Se documentaron lugares naturales para el desarrollo de turismo alternativo. Con los datos se diseñó una propuesta para que Huautla de Jiménez participe en la convocatoria para ser considerado pueblo mágico y se evaluaron los beneficios para la comunidad. Se concluye que la denominación de pueblo mágico es una alternativa para el desarrollo de proyectos de turismo sustentable.*

**PALABRAS CLAVE:** Turismo Alternativo. Sustentabilidad. Pueblos Mágicos

## THE MAGIC VILLAGE DENOMINATION OF IN SUSTAINABLE TOURISM DEVELOPMENT

### ABSTRACT

*The Secretary of Tourism of Mexico (SECTUR) provides to communities the Magical Town name. It is a distinction to develop Tourism Projects, Preserve their Indigenous Features and Take care of the Environment. There are communities who have magical attributes, however by the lack of knowledge do not participate. Based on the Convocatory of the SECTUR and Sustainability Indicators, we decided to make a diagnosis in the community "Huautla de Jimenez" located in one of the region of Oaxaca who is called "La Cañada". Huautla is very famous because there was born "Maria Sabina" a famous woman who worked as a priest of fungi. We analyzed the attributes needed to get the name of Town Magic (SECTUR, 2001). The results showed indicators who make possible define the everyday of the community like preserve and be proud of their indigenous features and in the same way take care of the ancient traditions and historic sites they have. Natural sites were documented for the development of alternative tourism. With the data we designed a proposal to "Huautla Jimenez" in order participate in the Convocatory to be considered and evaluated like a Magical Town, the benefits for the community were evaluated too. We conclude that the term Magic Town is an alternative for the Development of Sustainable Tourism Projects.*

**Jel :** N5, O13

**KEYWORDS:** Alternative Tourism. Sustainability. Magic Towns



## INTRODUCCIÓN

Pueblos Mágicos, es un programa desarrollado por la Secretaría de Turismo (SECTUR) de México en el 2001. El reconocimiento como pueblo mágico se otorga a quienes habitan comunidades mexicanas y les brinda protección para proteger y guardar su riqueza cultural. La comunidad o destino candidato para ser reconocido como pueblo mágico debe resaltar su pasado indígena, el gran legado del antiguo imperio colonial español, la preservación de tradiciones seculares y ancestrales, e importantes lugares de acontecimientos históricos en la vida de México. Dichos rasgos le permiten a la comunidad resaltar su valor turístico. Otros requisitos para poder pertenecer al programa, es que las localidades deben contar con una población de 20 mil habitantes, y deben ubicarse en una distancia no superior a los 200 kilómetros o el equivalente a dos horas de distancia vía terrestre, a partir de un destino turístico.

En esta investigación se realizó un diagnóstico para evaluar las oportunidades de la población de Huautla de Jiménez comunidad ubicada en la región de la cañada del estado de Oaxaca para ser considerada como pueblo mágico. Primero se revisaron los criterios contenidos en el documento de la secretaria de turismo “programa para pueblos mágicos” (reglas de operación para pueblos mágicos, SECTUR). En este documento se identificaron las categorías oferta turística, generación y promoción de artesanías, generación de productos turísticos, revaloración de los atractivos y el reconocimiento a la labor de los habitantes. De las categorías se construyeron los indicadores para observar la presencia de los mismos en la comunidad. Se construyó un instrumento para la observación y recolección de los datos Y se realizó un diagnostico con el que se evaluó la situación de la comunidad y sus atractivos y el nivel en el que se encontraba para alcanzar la denominación de pueblo mágico. Con los resultados del diagnóstico se evaluaron las posibilidades para desarrollar las categorías y los indicadores que le faltaban para cumplir con el perfil de pueblo mágico.

## REVISION DE LITERATURA

De acuerdo a la SECTUR (2012), un pueblo mágico es el reflejo de nuestro México, de lo que nos ha hecho, de lo que somos, y de debemos sentirnos orgullosos. Pueblo Mágico es su gente, un pueblo que a través del tiempo y ante la modernidad, ha sabido conservar, valorar y defender su herencia, histórica cultural, y la manifestación en diversas expresiones a través de su patrimonio tangible e intangible Un pueblo mágico es una localidad que tiene atributos simbólicos, leyendas, historias, hechos trascendentes, cotidianidad, en fin MAGIA que emana en cada una de sus manifestaciones socioculturales, y que significan hoy en día una gran oportunidad para el aprovechamiento turístico. Efectivamente los pueblos mágicos de México han estado ahí por mucho tiempo, esperando el reconocimiento de sus valores y riqueza histórica cultural. Su autenticidad, su medianidad, su encanto ancestral, sus colores y sus olores, sus pobladores, su singularidad en conjunta requieren hoy de su revaloración de elevarlos a un estado de distinción, como un icono del turismo de México. (tepotzotlanpueblomagico)

La sustentabilidad como lo explica Díaz Gómez (2004) en su documento “Comunidad y Comunalidad” lleva a una cosmovisión en un contexto que no estamos acostumbrados a utilizar pues regularmente llevamos como parámetros los que plantea la visión sostenible, aseverando que las comunidades más alejadas son “pobres” pues creemos que la riqueza se encuentra contenida en la cantidad de mercancías que los bolsillos de una persona puedan llegar a adquirir, sin darnos cuenta que hemos dejado de lado la riqueza cultural, la natural y espiritual es en donde verdaderamente se contiene. Según Floriberto Díaz Gómez “Todo pueblo que ha vivido durante varios siglos desarrolla una filosofía en torno a la vida y a la muerte; respecto a lo conocido y a lo desconocido; frente a sí mismo como un conjunto de seres humanos, y frente a los demás seres que pueblan y habitan la Tierra, como la Madre Común. No siempre es fácil que el mismo pueblo explique en qué consiste su filosofía o cuáles son sus elementos; sin embargo, sucede que otros son quienes pretenden hacerlo, pero en su intento muchas veces enuncian los elementos pero sin llegar a entenderlos a profundidad porque no son parte de su vida cotidiana



Se puede decir que la sustentabilidad, puede ser posible, en el turismo solo si se incluye a la comunidad en sus elementos: Económico, Ambiental, Social- Comunidad y respetando la identidad del pueblo.

## METODOLOGIA

En este trabajo se construyó un instrumento para evaluar los criterios que establece la SECTUR (2001), para determinar la denominación de pueblo mágico a comunidades. Con el instrumento se realizó un diagnóstico a la comunidad oaxaqueña de Huautla de Jiménez localizada en la región de la cañada. Con los resultados del diagnóstico se estructuró la tabla 1 en la que se presenta un comparativo de los indicadores que se deben considerar como atributos para que la población aspire a la denominación de pueblo mágico.

Tabla 1: Atributos necesarios para la denominación como pueblo mágico

VARIABLES	INDICADORES
Pasado indígena	Descienden de los nonoalcas – chichimecas provenientes de tula.
Legado antiguo	Hongos alucinógenos, lengua mazateca.
Preservación de tradiciones	Huehuentones, naxo loxa,
Preservación de tradiciones ancestrales	Limpías, hongos benditos, cantos ancestrales, leyendas.
Lugares de acontecimientos históricos	Cerro de la adoración, cascadas de la regadera, la curva del espinazo del diablo.

*En esta tabla se pueden observar las variables necesarias para poder cumplir con los atributos como pueblo mágico. También se presentan los indicadores para observar en la comunidad la presencia de los mismos. Fuente. Elaboración propia con base a SECTUR 2001.*

El diagnóstico se realizó en la comunidad de Huautla de Jiménez durante los meses de mayo a diciembre de 2012. Se trabajó con personas radicadas en la comunidad, quienes ayudaron a identificar y señalar los elementos más importantes de la región por su gran valor representativo y los cuales nos permitieron documentar el informe de esta investigación. Al estar en el lugar investigando, entrevistando y visitando los lugares nos dimos cuenta que es un lugar con muchos atractivos, empezando con los paisajes que rodean a la comunidad que se encuentra envuelta de majestuosos cerros, así como la gran diversidad de especies animales que en ellos se encuentran, los ríos, cascadas que son afluentes para la producción local en sus campos de trabajo rural, en cuanto a lo cultural- espiritual nos ofrece toda una gama de variedades comenzando los primeros días del mes de enero en el cual se le lleva una ofrenda a un ser mítico al que le denominan( *chijkon tojko xó*), las fiestas en el mes de marzo que es la fiesta del pueblo en honor al señor de las tres caídas, un festival en honor a María Sabina (La sacerdotisa de los hongos mágicos), el festival tradicional de día de muertos, y la fiesta al santo patrono que en San Juan Evangelista y que se lleva a cabo en el mes de diciembre.

En cuanto a las fiestas tradicionales ya sea boda, bautizo, y en este caso la muerte como es costumbre de los mazatecos, se da el tradicional atole agrio que es una bebida fermentada a base de masa acompañada de frijoles y una salsa llamada pipián. Y la gran variedad de comidas empezando por el pilte pasando por el tradicional mole y terminando con los tamales de tezmole. Como mencionan las normas de SECTUR (2001), la localidad candidata deberá contar con el menos con un atractivo turístico simbólico que la diferencie de otras localidades del estado, la región e inclusive dentro del país.

## RESULTADOS

Los resultados mostraron que la localidad de Huautla de Jiménez cumple con los atributos para obtener la denominación de pueblo mágico ya que: Cuenta con una iglesia antigua construida en el año de 1966 y que se dice que las campanas fueron fundidas en el año de 1866, la torre de reloj que aun funciona es una edificación construida en el año de 1924, así como la casa de la cultura que se construyó en el año de 1916 siendo primero un cuartel. En cuanto a sus fiestas tienen la fiesta de muertos, donde salen los llamados huehuentones, festival en honor a María Sabina, el tradicional baile de la flor de naranjo.



En cuanto a producción artesanal se pueden encontrar hongos de madera que se identifican con Huautla y María Sabina así como imágenes de la sacerdotisa entre otros. En cuanto a su comida tradicional podemos encontrar lo que son los tamales de tesmoles, empanadas de pajarito un hongo comestible de la región, pilte, tamales de frijol, hierbas comestibles como es el guaxmole, el quelite entre otras. Estos son los requisitos o características que reúne la población en materia turística que requiere sector para emitir la denominación y ser considerado un candidato a “pueblos mágicos” ya que cuenta con muchas características para adquirir este rango, como ya lo hemos mencionado.

Los beneficios que obtiene una población por ser denominada pueblo mágico, son muchos en el caso de Huautla de Jiménez por ejemplo: la conservación de la cultura indígena ya que el programa no lo contempla pero su principal objetivo es la conservación, entonces existiría recurso para conservar y en su caso rescatar la lengua materna el mazateco. Con respecto a infraestructura el programa contempla el financiamiento de obras para mejorar la imagen tradicional de la comunidad Con respecto a lo social en términos de comunalidad Floriberto Díaz, el ser distinguido como pueblo mágico proporcionaría los elementos para la conservación y divulgación de la cultura y de la historia de una de las principales comunidades mazatecas.

## CONCLUSIONES

Los beneficios de este proyecto serían totalmente hacia la comunidad y la sociedad de Huautla de Jiménez, porque se difundiría su importancia como lugar turístico y para la práctica de ecoturismo, turismo de aventura, cultural, rural y comunitario, de salud, espiritual. Así como también Contribuirá a la conservación, de la lengua nativa (porque solo en la población de Huautla el 35% de la población habla la lengua, y en las agencias cercanas a la población de Huautla de Jiménez aún se conserva un 75% de hablantes). Y algo que hay que resaltar es que en la población se practica el lenguaje del silbido.

A la conservación histórica de los rasgos de identidad como la vestimenta ya que la vestimenta se ha perdido de ser cotidiana a que solo se usa cuando son fiestas y en las agencias o localidades aledañas a la población de Huautla, las actividades productivas tradicionales como es la siembra de café, maíz, hiervas comestibles. la estructura de la vivienda como es típica de la región de la cañada por ser un lugar frío se utiliza el adobe ya que es un material térmico, así también se aprovecha el recurso de la piedra y se pueden ver casas de piedra ya que en la región hay mucha piedra, con techos de lámina. La denominación de pueblo mágico proporcionaría la atención del turismo para la región de la cañada y para el estado de Oaxaca, ya que integraría distintas formas de turismo lo que lo hace más atractivo y amplía su oferta en el mercado turístico, para así ofrecer distintas formas de turismo.

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**BIOGRAFIA**

Víctor García Pineda es estudiante de la licenciatura en Turismo y Desarrollo Sustentable y colabora en el equipo de investigación ... de la Facultad de Contaduría y Administración de la UABJO. Se le puede contactar en Facultad de Contaduría y Administración, Ciudad universitaria. Oaxaca de Juárez Oaxaca. Correo electrónico pigo\_99@hotmail.com

Porfirio Vásquez Vásquez es estudiante de la licenciatura en Turismo y Desarrollo Sustentable y colabora en el equipo de investigación ... de la Facultad de Contaduría y Administración de la UABJO. Se le puede contactar en Facultad de Contaduría y Administración, Ciudad universitaria. Oaxaca de Juárez Oaxaca. Correo electrónico pilo\_wolf@hotmail.com

Rosa María Velázquez Sánchez es Doctora en Ciencias en Planificación de Empresas y Desarrollo Regional por el Instituto Tecnológico de Oaxaca. Profesora de tiempo completo de la UABJO, adscrita a la cátedra de tesis y pensamiento crítico. Se le puede contactar en Facultad de Contaduría y Administración. Ciudad Universitaria. Oaxaca de Juárez, Oaxaca. Correo electrónico romaves205@yahoo.com.mx



## LA SUSTENTABILIDAD DE LAS COMUNIDADES MEXICANAS EN EL ECOTURISMO

Rosa María Velázquez-Sánchez, Universidad Autónoma Benito Juárez. Oaxaca

Omar Raúl Solana Vásquez, Universidad Autónoma Benito Juárez. Oaxaca

Galán López Arcely, Universidad Autónoma Benito Juárez. Oaxaca

Gómez-Velázquez Jesús, Universidad Autónoma Benito Juárez Oaxaca

### RESUMEN

*Con los elementos de Martínez (2010) y las categorías en Robles y Cardoso (2009) de la sustentabilidad de las comunidades indígenas y debido a la falta de investigación de la relación desarrollo-sustentabilidad en el ecoturismo. En esta investigación se analizó medio natural y sustentabilidad en los servicios y actividades de ecoturismo en 80 comunidades indígenas de México. Se entrevistó a profundidad (fenomenología) a ochenta expositores durante el "1er. Encuentro Nacional de Ecoturismo Indígena 2012". La entrevista se estructuró con base a indicadores de las variables medio natural SECTUR (2012) y sustentabilidad (comunalidad) desarrolladas por Velázquez y Solana 2013. Los resultados mostraron que todos ofrecen medio natural pero adolecen de programas de conservación. La media mostró desarrollo económico como principal interés. La decima parte manifestó categorías de comunalidad: Cultura propia, Adecuación, Cultura y Tecnología propia. Se observó mayor frecuencia de regreso de visitantes a comunidades con comunalidad en comparación con las otras con más desarrollo. Las comunidades que incluyen el medio natural y la comunidad, son las que reportan más frecuencia y más retorno de visitantes. El ecoturismo con la comunalidad puede ser un factor para el regreso de ecoturistas y desarrollo para la comunidad.*

**PALABRAS CLAVE:** Ecoturismo. Desarrollo. Sustentabilidad

## THE SUSTAINABILITY OF MEXICAN COMMUNITIES IN ECOTOURISM

### ABSTRACT

*Based on the facts of Martinez (2010) and the categories in Robles and Cardoso (2009) about the sustainability of indigenous communities, and due to lack of research-development relationship in ecotourism sustainability; this research analyzed the natural environment and sustainability services and ecotourism activities in 80 indigenous communities in Mexico. Eighty exhibitors were in depth interviewed (phenomenology) during the "1st. National Meeting of Indigenous Ecotourism 2012". The interview was structured based on indicators of environment variables SECTUR (2012) and sustainability (commonality) developed by Velázquez and Solana 2013. The results showed that all of the exhibitors offered a natural environment but a lack of conservation programs. The average showed economic development as their main interest. The tenth showed the commonality category: Culture itself, Adaptation, Culture and Local Technology. A higher frequency of returning visitors has been shown in communities with commonality compared the more developed ones. Communities that include the natural environment and community, are the ones that reported more frequency and return of visitors. The commonality, in the ecotourism, can be a factor in the return of ecotourists and on the community development.*

**JEL:** L83, O13, F18, A13

**KEYWORDS:** Ecotourism. Development. Sustainability.



## INTRODUCCIÓN

El problema que en esta investigación se analiza, es el efecto del ecoturismo en la sustentabilidad de la comunidades indígenas de México. El ecoturismo como alternativa del turismo tradicional tiene como agregados la visita a medios naturales para su observación y convivencia con los habitantes. Sin embargo, la presencia de proyectos de ecoturismo en la comunidades no siempre promueve la integración de la comunidad y no contempla el efecto en la sustentabilidad de las mismas. El impacto en la forma de convivencia comunitaria ha originado el desarrollo del concepto de comunidad como una forma de entender las posibilidades de adecuación de los habitantes de las comunidades al desarrollo.

En este documentos 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 y sustentabilidad, en la que se incluye el análisis de indicadores. En el apartado de metodología se integran la descripción de la población y muestra, la definición de las variables, la estructura del cuestionario empleado y el análisis factorial. En los resultados podrá 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

La sustentabilidad es un concepto tratado desde diversas perspectivas y atrajo interés a partir de la publicación de nuestro futuro común o llamado Informe Brundland en 1972. En el que apareció el termino desarrollo sustentable como propuesta para la adecuación del modelo económico a acciones de cuidado del ambiente. A partir del mismo se aprecian posiciones discursivas desde alguno de los tres elementos: Económico, Ambiental, Social. Sin embargo, la propuesta emanada de lo social contempla los elementos culturales como necesarios para aproximarse al desarrollo sustentable.

De acuerdo a Díaz (2004), los aspectos culturales son observados desde la perspectiva de la comunidad. En la comunidad se practica la sustentabilidad sin tener que entender conceptos escritos. La sustentabilidad comunitaria muestra la visión integradora del hombre con la naturaleza. Situación que se ha demostrado desde la oralidad en siglos de armonía y respecto con el ambiente y la cultura. Como menciona Martínez Luna (2003) la resistencia de la comunidades estriba en su cosmovisión de pertenencia con el todo y por evitar la visión fragmentada de la naturaleza.

La sustentabilidad desde la comunidad es un continuum presente en la cotidianidad, el cual puede verse trastocado con la presencia de cambios originados por el desarrollo, sin embargo, las experiencias exitosas de ecoturismo en México (SECTUR, 2006), permiten contar con elementos para analizar la posibilidad de armonía entre el desarrollo y los elementos comunitarios. En los textos de (Martínez Luna, 2010) y (Robles Hernández & Cardoso Jiménez, 2009), se encuentran las características que definen la sustentabilidad de las comunidades y en Velázquez-Sánchez y Solana (2013) los indicadores y operacionalización de los mismos. El ecoturismo de acuerdo a la Secretaria de Medio Ambiente y Recursos Naturales (SEMARNAT, 2010), es la alternativa de turismo que se caracteriza por el desarrollo de actividades de recreación en entorno naturales con la vigilancia necesaria para la protección del ambiente y el respecto a las expresiones culturales de los habitantes de la comunidades anfitrionas. Para la Secretaria de Turismo de México (SECTUR2009), el ecoturismo es definido como una alternativa del turismo tradicional con el agregado de ofrecer al visitante la apreciación del medio natural y la convivencia con la comunidad para observar la cultura de la mismas. La SECTUR define los elementos de medio natural que deben contemplar los destinos de ecoturismo. De acuerdo al informe del Instituto Tecnológico Autónomo de México (ITAM, 2009),



existe una diferencia entre ecoturismo y turismo de aventura, situación que debe revisarse al momento de ofrecer destinos de ecoturismo. En el estudio mencionan la importancia del tipo de visitantes para los que se diseñen los destinos ecoturísticos para evitar falsas expectativas con respecto a los servicios y evitar confundir el servicio de turismo de aventura.

Desde una perspectiva económica, para Daltabuit-Godás y Valenzuela-Valdivieso (2010), el ecoturismo es “una opción planteada para alcanzar el desarrollo sustentable con la participación directa de la comunidad rural organizada”, para *aprovechar* racional y adecuadamente el patrimonio natural y cultural. Desde la perspectiva de la comunidad, para Martínez Luna (2003), desarrollo y comunidad se aprecian como dos conceptos con la imposibilidad de coincidencia, sin embargo, manifiesta la estrategia de adecuación de la comunidades para permanecer con los cambios que origina el desarrollo. Para estudiar el ecoturismo y la sustentabilidad es importante considerar lo que menciona Coca-Pérez (2007), “El análisis de lo comunitario se debe efectuar tomando en cuenta su determinación histórica, su evolución en el contexto territorial concreto y su situación actual” para poder comprender su cosmovisión.

## METODOLOGÍA

En esta investigación se analizó medio natural y sustentabilidad en los servicios y actividades de ecoturismo en 80 comunidades indígenas de México. Se entrevistó a profundidad (fenomenología) a ochenta expositores durante el “1er. Encuentro Nacional de Ecoturismo Indígena 2012”. La entrevista se estructuró con base a indicadores de las variables medio natural SECTUR (2012) y sustentabilidad (comunalidad) desarrolladas por Velázquez y Solana (2013)

### Definición operacional de las variables

- *Sustentabilidad (categorías de comunalidad)*: Esta variable se definió con base a las categorías contempladas por Martínez Luna (2003) y desarrolladas en indicadores por Velázquez-Sánchez y Solana (2013).
- *Medio Natural*: Se definió por las acciones de conservación, prevención, cuidado y reglamentación manifestados en los destinos de ecoturismo.



Tabla 1: Operacionalización de las Variables Sustentabilidad y Servicios Microfinancieros

VARIABLE	CATEGORIAS	INDICADORES
Sustentabilidad	Cultura propia	Tecnología. Conocimiento. Producción y Normatividad Social.
	Adecuación	Originalidad Valores Armonía Medicina
	Cultura	Comida Creatividad Cosmovisión
	Tecnología propia	Materiales Herramientas Relación hombre-tierra
Medio Natural	Conservación	Limpieza Programa de reforestación Empleo de insumos naturales Manejo de basura
	Prevención	Programa de prevención Campañas Educación
	Cuidado	Señalamientos Brigadas Vigilancia
	Reglamentación	Reglamentos Folletos Trípticos informativos

En esta tabla se presenta la operacionalización de las dos variables incluidas en el análisis. Por una parte la sustentabilidad considerando cuatro de las categorías que mencionan (Martínez Luna, 2010) y (Robles Hernández & Cardoso Jiménez, 2009) y con los indicadores diseñados por la autora de este trabajo. La variable medio natural se incluyen las categorías que considera la Secretaría de Turismo para proyectos de ecoturismo. Fuente Elaboración propia

### Diseño de la Entrevista

Para la colecta de la información se diseñó una entrevista estructurada. Las preguntas incluidas en la entrevista se formularon con base en los indicadores desarrollados para las variables *sustentabilidad* y *medio natural*. La entrevista se realizó a promotores de destinos de ecoturismo. Los participantes fueron 86 expositores de trece estados de la república mexicana: Campeche, Colima, Chiapas, Durango, Estado de México, Hidalgo, Michoacán, Morelos, Nayarit, Oaxaca, Querétaro, Quintana Roo y Veracruz.

Tabla 2: Diseño de Muestra de Prestadores de Servicios de Ecoturismo en México

ESTADO	DESTINOS DE ECOTURISMO	PORCENTAJE
Campeche	7	8,75%
Colima	5	6,25%
Chiapas	9	11,25%
Durango	1	1,25%
Estado de México	10	12,25%
Hidalgo	6	7,50%
Michoacán	3	3,76%
Morelos	5	6,76%
Nayarit	8	10,00%
Oaxaca	4	5,00%
Querétaro	7	8,75%
Quintana Roo	3	3,75%
Veracruz	12	15,00%
<b>Total</b>	<b>80</b>	<b>100.00%</b>

En esta tabla 2: Se puede apreciar la distribución de los prestadores de servicios de ecoturismo incluidos en la encuesta para analizar el efecto del ecoturismo en la sustentabilidad de las comunidades indígenas localizadas los estados que cuentan con el apoyo para el desarrollo de ecoturismo indígena por parte de la Comisión para el Desarrollo de los Pueblos Indígenas en México. Se anota el porcentaje que representaron en el total de la población incluida en este estudio y que permite observar la distribución en el territorio nacional. Fuente elaboración propia.



### Análisis de los Datos

Con los datos de las entrevistas, se procedió a integrar una base de datos, primero se codificaron los datos con relación a los indicadores y se capturaron en hoja de cálculo. Se empleó la herramienta de filtros para obtener información referente a los servicios que ofrecen los destinos de ecoturismo encuestados. Como se planteó en esta investigación, se analizaron *indicadores de sustentabilidad (comunalidad)*, y de medio natural contenidos en los destinos de ecoturismo localizados en trece estados de la república mexicana. Se realizó el análisis factorial a los datos obtenidos.

## RESULTADOS

El análisis factorial mostró los datos contenidos en la tabla 3:, para la *variable sustentabilidad* los factores/categorías: *Cultura Propia* con cuatro elementos (tecnología, conocimiento, producción y normatividad); *Adecuación* con dos elementos (originalidad y valores); *Cultura* con cuatro elementos (medicina, comida, creatividad y cosmovisión) y *Tecnología Propia* con tres elementos (materiales, herramientas y relación hombre-tierra). Para la variable *medio natural* los resultados mostraron la agrupación en los factores *conservación* con tres elementos (limpieza, programa de reforestación y manejo de basura) y *cuidado con dos elementos (señalamientos y vigilancia)*.

Tabla 3: Factores de Sustentabilidad y Medio Natural Manifiestos en los Servicios de Ecoturismo En México

Variable	Categorías	Indicadores
Sustentabilidad	Cultura propia	Tecnología. Conocimiento. Producción Normatividad Social.
	Adecuación	Originalidad Valores Medicina
	Cultura	Comida Creatividad Cosmovisión Materiales
	Tecnología propia	Herramientas Relación hombre-tierra
<hr/>		
Medio Natural	• Conservación	Limpieza Programa de reforestación Manejo de basura
	• Cuidado	Señalamientos Vigilancia

En la tabla 3:, se pueden observar las variables Sustentabilidad y Medio Natural con los factores resultado del análisis factorial practicado a los resultados de las ochenta entrevistas realizadas a expositores de destinos ecoturísticos localizados en trece estados. El análisis factorial resultó en cuatro factores para la variable sustentabilidad y dos para la variable medio natural. Los indicadores de cada una de las variables se puede apreciar con detalle en esta tabla. Fuente. Elaboración propia.

El análisis de los datos permite observar la presencia de elementos de sustentabilidad comunitaria de medio natural en los destinos de ecoturismo evaluados. De acuerdo a las perspectivas de SEMARNAT (2009) y SECTUR (2001) para medio natural y Martínez Luna (2003) para sustentabilidad comunitaria. En la tabla 4: se presentan los resultados del análisis por estado y los elementos de sustentabilidad y medio natural que incluyen.



Tabla 4: Indicadores de Sustentabilidad Observados en la Prestación de los Servicios Microfinancieros

ESTADO	SUSTENTABILIDAD	MEDIO NATURAL
	CATEGORIA/ELEMENTOS	CATEGORIA/ELEMENTO
Campeche	Cultura propia (conocimiento) Adecuación (originalidad, valores) Cultura (medicina, comida, cosmovisión) Tecnología propia (materiales, relación hombre-tierra)	Conservación (limpieza, manejo de basura) Cuidado (señalamientos, vigilancia)
Colima	Cultura (comida) Tecnología propia (materiales)	Conservación (limpieza y manejo de basura) Cuidado (señalamientos y vigilancia)
Chiapas	Cultura propia (conocimiento, normatividad social) Adecuación (originalidad, armonía)	Conservación (reforestación, manejo de basura) Cuidado (vigilancia)
Durango	Tecnología propia (materiales, herramientas)	Conservación (limpieza, reforestación) Cuidado (señalamiento, vigilancia)
Estado de México	Cultura propia (conocimiento, producción) Adecuación (armonía) Cultura (comidad, creatividad) Tecnología propia (materiales)	Conservación (limpieza, reforestación) Cuidado (señalamiento, vigilancia) Conservación (limpieza, reforestación) Cuidado (señalamiento, vigilancia)
Hidalgo	Cultura propia (conocimiento, producción) Adecuación (valores, armonía) Cultura (comida, creatividad) Tecnología propia (materiales, herramientas)	Conservación (limpieza, manejo de basura) Cuidado (señalamiento, vigilancia)
Michoacán	Cultura propia (tecnología, conocimiento, producción, normatividad social) Adecuación (originalidad, valores, armonía) Cultura (medicina, comida, creatividad, cosmovisión) Tecnología propia (materiales, herramientas, relación hombre-tierra)	Conservación (limpieza, reforestación, manejo de basura) Cuidado (señalamiento, vigilancia)
Morelos	Tecnología propia (materiales, herramientas)	Conservación (limpieza, reforestación, manejo de basura) Cuidado (señalamiento, vigilancia)
Nayarit	Cultura propia (tecnología, conocimiento, producción, normatividad social) Adecuación (originalidad, valores, armonía) Cultura (medicina, comida, creatividad, cosmovisión) Tecnología propia (materiales, herramientas, relación hombre-tierra)	Conservación (limpieza, reforestación, manejo de basura) Cuidado (señalamiento, vigilancia)

ESTADO	SUSTENTABILIDAD	MEDIO NATURAL
	CATEGORIA/ELEMENTOS	CATEGORIA/ELEMENTO
Oaxaca	Cultura propia (tecnología, conocimiento, producción, normatividad social) Adecuación (originalidad, valores, armonía) Cultura (medicina, comida, creatividad, cosmovisión) Tecnología propia (materiales, herramientas, relación hombre-tierra)	Conservación (limpieza, reforestación, manejo de basura) Cuidado (señalamiento, vigilancia)
Querétaro	Tecnología propia (materiales, herramientas, relación)	Conservación (limpieza, reforestación, manejo de basura) Cuidado (señalamiento, vigilancia)
Quintana Roo	Cultura propia (tecnología, conocimiento) Adecuación (armonía) Cultura (medicina, comida, creatividad, cosmovisión) Tecnología propia (materiales, herramientas, relación hombre-tierra)	Conservación (limpieza, reforestación, manejo de basura) Cuidado (señalamiento, vigilancia)
Veracruz	Cultura propia (tecnología, conocimiento) Adecuación (valores, armonía) Cultura (medicina, comida, creatividad, cosmovisión) Tecnología propia (materiales, herramientas, relación hombre-tierra)	Conservación (limpieza, reforestación, manejo de basura) Cuidado (señalamiento, vigilancia)

En la tabla 4:, se pueden observar los resultados del análisis realizado a los servicios que prestan los promotores de sitio de ecoturismo en trece estados de la república mexicana. Como se observa todos los estados manifiestan integrar a sus servicios los aspectos de comunalidad y los elementos del medio natural. La frecuencia de los indicadores se observa más en estados diferenciados con vocación turística y con población indígena importante. Los estados con más presencia de indicadores de comunalidad son Oaxaca, Michoacán, Chiapas y Campeche. Los resultados permiten establecer que los sitios ecoturísticos en comunidades indígenas si incluyen a la comunalidad. Fuente. Elaboración propia.

## CONCLUSIONES

Los resultados permiten observar que a diferencia de los servicios turísticos tradicionales, el ecoturismo en comunidades indígenas ha logrado integrar los aspectos de comunalidad a los servicios que ofrecen. Los sitios de ecoturismo evaluados en esta investigación permiten concluir que el ecoturismo indígena es



una forma de adecuar a la comunidades al desarrollo y probar la estrategia de resistencia llamada adecuación. A diferencia de los resultados observados en el estudio del turismo, los sitios con ecoturismo orientan sus servicios a turistas interesados en contemplar en medio natural y convivir con los habitantes de la comunidad lo que permite probar que cumplen con los aspectos considerado por la Secretaria de Turismo (SECTUR, 2001) y SEMARNAT (2009).

Con respecto a la sustentabilidad comunitaria en este estudio se probaron las categorías mencionadas por Floriberto Díaz (Robles Hernández & Cardoso Jiménez, 2009) y Jaime Martínez Luna (Martínez Luna, 2010) como elementos de sustentabilidad pueden ser la forma de comprender como se pueden adecuar el desarrollo y la comunalidad a través de la implementación de sitios de ecoturismo que garanticen la inclusión de los elementos de la comunidad y el medio natural. Los resultados vertidos en este documento contribuyen al estudio del ecoturismo de una forma empírica aporta datos y prueba indicadores para desarrollar índices de evaluación del sector y para la planificación de sitios de ecoturismo.

### Limitaciones

Las limitaciones de los resultados obtenidos en esta investigación, se deben a las características de la muestra, pues solo incluye a quienes acudieron al evento. Falta revisar los proyectos que no asistieron y los tipos alternativos de ecoturismo, es decir el que no se encuentra en comunidades indígenas. También se pueden revisar en su lugar de origen.

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Rosa María Velázquez Sánchez es Doctora en Ciencias en Planificación de Empresas y Desarrollo Regional por el Instituto Tecnológico de Oaxaca. Profesora de tiempo completo de la UABJO, adscrita a la cátedra de tesis y pensamiento crítico. Se le puede contactar en Facultad de Contaduría y Administración. Ciudad Universitaria. Oaxaca de Juárez, Oaxaca. Correo electrónico romavesa205@yahoo.com.mx

Omar Raúl Solana Vásquez es Maestro en Administración por el Instituto Tecnológico de Oaxaca. Profesora de tiempo completo de la UABJO, adscrito a la cátedra de mercadotecnia. Se le puede contactar en Facultad de Contaduría y Administración. Ciudad Universitaria. Oaxaca de Juárez, Oaxaca. Correo electrónico solana\_3123@hotmail.com

Arcely Galán López es estudiante de la licenciatura en Administración y colabora en el equipo de investigación de la Facultad de Contaduría y Administración de la UABJO. Se le puede contactar en Facultad de Contaduría y Administración, Ciudad universitaria. Oaxaca de Juárez Oaxaca. Correo electrónico bibis\_92@hotmail.com

Jesús Gómez-Velázquez es estudiante de la licenciatura en Turismo y Desarrollo Sustentable y colabora en el equipo de investigación de la Facultad de Contaduría y Administración de la UABJO. Se le puede contactar en Facultad de Contaduría y Administración, Ciudad universitaria. Oaxaca de Juárez Oaxaca. Correo electrónico agame\_velasquez@hotmail.com



# LA PERSPECTIVA DEL ALUMNO EGRESADO DE LA UES, SOBRE EL MODELO EDUCATIVO ENFACE

Rossana Palomino Cano, Universidad Estatal de Sonora

Erika Olivas Valdez, Universidad Estatal de Sonora

José Ezequiel Robles Encinas, Universidad Estatal de Sonora

Francisco Javier Pestaño Uruchurtu, Universidad Estatal de Sonora

## RESUMEN

*En el terreno de la educación, como en todas las actividades humanas, la evaluación es el proceso que permite valorar los aciertos, reconocer las fallas y detectar potencialidades. Contar con información válida y confiable para garantizar la toma de decisiones acertadas. Por ello, el presente trabajo de investigación desarrolla el análisis del Modelo Educativo ENFACE de la Universidad Estatal de Sonora (UES), a partir de la percepción y evaluación de los alumnos egresados respecto a las condiciones en que se implementa dicho Modelo dentro del Marco Institucional. Para tal fin se aplicaron cuestionarios que permitan conocer su perspectiva; Aunado a ello y con el propósito de analizar si los estudiantes han alcanzado las competencias que plantea su perfil de egreso se tomó como referente los resultados obtenidos del Examen General de Egresados de Licenciatura (EGEL) en la Carrera de Comercio Internacional de la Unidad Académica Hermosillo, para complementar el estudio. Todo esto permitió generar conclusiones propias respecto a los resultados en la implementación del mencionado Modelo.*

**PALABRAS CLAVES:** Modelos educativos, evaluación, educación superior.

## GRADUATE PERSPECTIVE OF UES, ON EDUCATIONAL MODEL ENFACE

### ABSTRACT

*On the subject of education, as in all human activities, evaluation is the process of valuing the strengths, recognize and detect potential failures. Therefore, the present research develops educational model analysis Enface Sonora State University (UES), from the perception and evaluation of alumni regarding the conditions under which the model is implemented within the institutional framework. To this end, questionnaires that reveal their perspective; Added to this, and in order to analyze whether students have attained the skills involved in their graduate profile was taken as reference the results of the General Examination Alumni Degree (EGEL) Race International Trade Academic Unit Hermosillo, to complete the study. All this allowed generating their conclusions about the results in the implementation of that model.*

**JEL:** I24

**KEY WORDS:** Educational models, evaluation, higher education.

## INTRODUCCIÓN

Para el estudio de este caso, se realizó una investigación documental sobre los resultados del examen de CENEVAL. La segunda parte de esta investigación, es de campo y de tipo cuantitativa, ya que se presentan los resultados de un trabajo estadístico realizado sobre la evaluación del logro de las



competencias, obtenidos a partir del análisis de las encuestas diseñadas para este propósito. Para lo anterior, se presentan primeramente una serie de antecedentes de orden económico, social y cultural que a nivel nacional y regional respectivamente, hacen prioritarios los cambios estructurales en la educación, para después pasar a desarrollar históricamente como se ha venido trabajando en las actividades derivadas de la elaboración e implementación del Modelo Educativo.

Consecuentemente se exponen los criterios bajo los cuales se rige el Modelo “ENFACE” y las estrategias de investigación aplicadas para la obtención de información valiosa, que ayudó a la elaboración del documento y los criterios de aplicación del mismo. Así como el desarrollo metodológico y los resultados del instrumento estadístico para pronosticar el grado de deserción en esta Universidad. Para finalizar con una serie de conclusiones sobre la eficacia del modelo educativo.

## ANTECEDENTES Y REVISIÓN LITERARIA

Todos los rubros para alcanzar las metas educativas son importantes por igual, además de que unos y otros se vinculan para conseguir un fin, o el logro que establecen las competencias. No obstante, en este espacio nos referiremos específicamente a las competencias porque este término puede aún prestarse a confusión, al haber sido acuñado por la educación hace relativamente poco. La educación basada en competencias es una nueva orientación educativa que pretende dar respuestas a la sociedad de la información. El concepto de competencia, tal y como se entiende en la educación, resulta de las nuevas teorías de cognición y básicamente significa saberes de ejecución. Puesto que todo proceso de “conocer” se traduce en un “saber”, entonces es posible decir que son recíprocos competencia y saber: saber pensar, saber desempeñar, saber interpretar, saber actuar en diferentes escenarios, desde sí y para los demás (dentro de un contexto determinado).

Chomsky (1985), a partir de las teorías del lenguaje, instaura el concepto y define competencias como la capacidad y disposición para el desempeño y para la interpretación. La educación basada en competencias (Holland, 1966-97) se centra en las necesidades, estilos de aprendizaje y potencialidades individuales para que el alumno llegue a manejar con maestría las destrezas señaladas por la industria. Formula actividades cognoscitivas dentro de ciertos marcos que respondan a determinados indicadores establecidos y asienta que deben quedar abiertas al futuro y a lo inesperado.

De esta manera es posible decir, que una competencia en la educación, es una convergencia de los comportamientos sociales, afectivos y las habilidades cognoscitivas, psicológicas, sensoriales y motoras que permiten llevar a cabo adecuadamente un papel, un desempeño, una actividad o una tarea. Con lo anterior es posible afirmar que las competencias en la educación pueden definirse como la convergencia entre los conocimientos de la disciplina, las habilidades genéricas y la comunicación de ideas. Las habilidades genéricas especifican lo que se debe hacer para construir una competencia u obtener un resultado o un desempeño: trabajo de equipo, planteamiento de problemas, encontrar y evaluar la información, expresión verbal y escrita, uso de las nuevas tecnologías y resolución de problemas.

En la educación basada en competencias, éstas dirigen el sentido del aprendizaje, quien aprende lo hace desde la intencionalidad de producir o desempeñar algo, involucrándose con las interacciones de la sociedad. Las competencias son parte y producto final del proceso educativo. “Competencia” es su construcción durante el proceso educativo, como también lo es su desempeño, es decir, el resultado práctico del conocer. La Universidad Estatal de Sonora es una Universidad de vanguardia, que se distingue por la permanente innovación de sus procesos educativos y de gestión, siendo reconocida porque la calidad de sus productos y servicios académicos responden a los requerimientos del desarrollo regional y del mercado internacional. Mientras que el plan de estudios de la carrera Comercio Internacional tiene como objetivo general es formar profesionistas éticos, capaces de aplicar sus conocimientos en cualquier actividad relacionada con el comercio internacional, que formulen y analicen



proyectos viables y óptimos de exportación, así como realizar prácticas logísticas de manera eficiente y efectiva. El modelo educativo de la UES, resulta de la representación de un conjunto de elementos interrelacionados entre sí de manera sistémica para producir resultados de carácter educativo y que incluyen el ideario, los valores y propósitos institucionales que definen el individuo que se pretende formar y a partir del cual se diseñan estrategias curriculares, didácticas y de infraestructura sustentadas en la organización y normatividad académico administrativa de la institución.

Siendo los criterios orientadores del modelo, los siguientes: Pertinencia, Calidad, Integralidad, Visión prospectiva, Equidad, Impacto, Universalidad, Internacionalización y Eficiencia. Por lo que las características del modelo educativo, se organizan en torno a tres ejes fundamentales y estrechamente articulados: El enfoque centrado en el estudiante y el aprendizaje; El enfoque educativo basado en competencias profesionales; La flexibilidad curricular y académico- administrativa.

Por otro lado, el EGEL-Comercio/Negocios Internacionales evalúa los conocimientos y habilidades en las áreas y sub áreas de la formación del licenciado en Comercio/Negocios Internacionales, acordadas por el Consejo Técnico como centrales para medir la formación profesional en este campo. Las calificaciones que emite el Ceneval están expresadas en una escala especial llamada Índice Ceneval (CNE) que abarca de los 700 puntos (Calificación más baja) a los 1300 puntos (calificación más alta). A partir del informe de resultados 95/96 la Asamblea de Asociados del como escala oficial para reportar los resultados En este sentido, el análisis del modelo giro en torno a los resultados de los egresados del programa educativo de Comercio Internacional y las expectativas de estos sobre el modelo a través de la encuesta aplicada a una muestra representativa.

## **METODOLOGÍA**

Para realizar la investigación de este trabajo se efectuó mediante el método de tipo no experimental-transversal-descriptivo, no experimental, esto es debido a que no existe manipulación intencional de las variables, ya que únicamente fue observación de la evidencia, para examinarla más adelante a profundidad, transaccional o transversal, ya que se realizó en un solo momento, es decir, la encuesta se aplicó en una sola ocasión. La técnica que se utilizó en la parte cualitativa del estudio es la encuesta, ya que es un instrumento estructurado que se aplicó a alumnos egresados y maestros de la licenciatura de Comercio Internacional, con el fin de obtener datos que posteriormente fueron procesados en el programa computacional SPSS, programa estadístico para ciencias sociales, en el cual se maneja la estadística descriptiva y con este se pueden realizar correlación de variables.

Considerando que el estudio de caso de los alumnos egresados de la Universidad Estatal de Sonora es un fenómeno social se utilizó la fórmula estadística, para el cálculo de la muestra. Siendo la población de 74 alumnos egresados, se obtuvo una muestra de 19 alumnos a encuestar. El instrumento que se manejó para obtener la información es mediante la aplicación de una encuesta, la cual fue diseñada para conocer más de cerca la percepción que tienen los alumnos egresados sobre el modelo ENFACE. Una vez que se recolectaron los datos pertinentes sobre las variables involucradas en la investigación el siguiente paso fue codificar, analizar e interpretar estas mediciones, para finalmente vincular conceptos abstractos con indicadores empíricos. Para ello se recurrió al Software de Estadística SPSS Versión 12.0 con el objetivo de clasificar y cuantificar los datos que suministraron datos relevantes relacionados con las variables en el estudio, lo que robusteció el análisis de la información procesada y permitió establecer relaciones causales entre los sujetos observados.

## **RESULTADOS**

Las variables más significativas en esta investigación respecto a la percepción del Alumno acerca del Modelo Educativo ENFACE son: Competencias del Perfil Profesional, Selección de Docentes,



Condiciones de las Aulas, Equipo de Cómputo y Acceso a Internet, se determinó así ya que son las que más influyen en el proceso formativo del alumno en el aula y su contexto institucional. A continuación se explican cada una de ellas. En la variable “Competencias del Perfil Profesional” el 21.1% considera que son Regulares, el 36.8% que son Suficientes y el 42.1 Muy Buenas. Respecto a la “Selección de Docentes” el 47.4% lo calificó de Regular, seguido de un 26.3% que la considera Suficiente, un 15.8% Muy bueno y en un empate el 5.3% lo considera Excelente y el otro 5.3% No Suficiente.

También, se cuestionó respecto a criterios, donde los alumnos de este programa educativo han sido beneficiados a través de becas totales y parciales, para realizar estancias a nivel nacional e internacional en universidad con programas educativos similares dentro de la modalidad de movilidad estudiantil. Al respecto los resultados fueron los esperados en cuanto a que tienen percepciones favorables. Los alumnos opinan que las condiciones de las aulas son Regulares en un 47.4%, Suficientes en un 36.8% y el resto con un 15.8% las calificaron de No suficiente, podemos observar que el 63.2 de los encuestados no consideran Suficiente las condiciones de las aulas, mientras que el 36.8 si lo hace.

En la variable “Equipo de Cómputo” la mayoría de los encuestados, con un 36.8% consideró como Regular las condiciones de esta herramienta en su Institución, el 31.6 la calificó de No Suficiente, el 21.1% como Suficiente y solo el 10.5 como Muy Bueno. Es decir que un 52.7% cree no tener Equipo de Cómputo en óptimas condiciones a su disposición. Para finalizar la variable de “Acceso a Internet” fue evaluada por los encuestados de la siguiente manera: el 36.8% lo considera No Suficiente, el 31.6% Regular, el 10.5% Suficiente, el 15.8% Muy Bueno y solo el 5.3% Excelente, lo que permite observar que un 68.4% no cree suficiente el Acceso a Internet en su Institución.

## CONCLUSIONES

Por lo general, los empresarios o contratistas emplean a los egresados basándose en una evaluación informal de sus conocimientos, habilidades y valores. Suelen visitar las universidades para entrevistar a los alumnos que están por graduarse, asumiendo que éstos poseen un alto nivel de comprensión en su campo de conocimiento, que son competentes en las habilidades que se relacionan con éste y que son confiables. Es por ello, las instituciones a nivel superior basen su educación en competencias, ya que de esta manera al alumno se le prepara para ser capaz, en forma eficaz y eficiente, de aplicar los conocimientos adquiridos en la universidad de manera práctica en la construcción o el desempeño de algo que se relaciona o es parte del mundo del trabajo.

Es fundamental que las instituciones decididas a trabajar con competencias, elaboren evaluaciones que permitan al egresado tomar conciencia de sus logros en los aspectos mencionados y además se documenten en el mundo laboral sobre las competencias que el alumno debe construir y que éstas se acrediten en el trabajo, con objeto de que el egresado pueda incorporarse sin tropiezos y en el nivel que le corresponde en el mundo laboral, que apenas se le abre.

Es necesario que los alumnos de la UES se formen con altos niveles de desempeño en los grandes rasgos que integran su perfil profesional de egreso debido a que estas habilidades proveen una plataforma para desempeñarse con altos niveles de eficiencia en el campo laboral de su disciplina, asimismo es importante que las instituciones a nivel superior diseñen instrumentos que puedan evaluar y validar internamente tanto las habilidades que correspondan a la educación como al mundo laboral. Para lograrlo, la Institución debe adquirir el compromiso de mejorar las condiciones de estudio del alumno, el acceso a internet, equipo de cómputo, las aulas y general crear el entorno para garantizar una mejor implementación del Modelo Educativo ENFACE y con ello el desarrollo de las competencias laborales que plantea el perfil de la carrera de Comercio Internacional.



La trascendencia de esto, se basa en que los estudiantes competentes ahora serán profesionistas mañana, por ello deben formarse atendiendo el contexto global, lo cual implica entender la evaluación como un proceso de mejora continua y herramienta de ajuste. En este sentido, la evaluación externa ofrece un referente para conocer el logro de las competencias laborales de los alumnos a través de criterios estandarizados a Nivel Nacional, no obstante, se vuelve necesario que la UES diseñe, valide e implemente un sistema de evaluación interna que atienda su propia realidad Institucional, donde se contemplen criterios e indicadores congruentes con su Plan de Estudios y la Modalidad Educativa que viven dentro de las aulas. Esto permitirá apoyar los procesos de planeación y evaluación curricular y emprender acciones para mejorar la formación académica de sus egresados, adecuando planes y programas de estudio así como generar nuevas opciones de titulación para el alumno. Es importante mencionar que no sólo debe de retroalimentarse al alumno acerca de su desempeño, sino al docente, para que este detecte sus áreas de mejora y emplee acciones que beneficie la manera en que concreta el Modelo Educativo ENFACE en el aula.

Conocer desde una perspectiva interna a través de un instrumento confiable y válido el impacto que tiene el Modelo Educativo ENFACE en la calidad del egresado permite contar con elementos de juicio de valor orientadores para que la toma de decisiones en las diferentes variables que intervienen en los procesos formativos aporten y enriquezcan el Modelo Educativo y el nivel de las competencias laborales del alumno.

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## COMPETITIVIDAD EN SISTEMAS DE PRODUCCIÓN LOCAL: EL CASO DE LA TALAVERA POBLANA.

Maria del Carmen Domínguez Ríos, Benemérita Universidad Autónoma de Puebla

Maricela Resendiz Ortega, Benemérita Universidad Autónoma de Puebla

### RESUMEN

*Se trata de un estudio de una industria tradicional que identifica las competencias de veintisiete empresas productoras de Talavera en la ciudad de Puebla- México. Se aplicó una encuesta a los directores de las empresas con el objetivo de caracterizar el perfil general de las empresas, el nivel de estudios de dirigentes de la empresa, las razones o motivaciones que los han llevado a iniciar o continuar la actividad empresarial, la modalidad de realización de la actividad, tipo de empresa y dimensiones de la misma, características de la cultura técnica y administrativa del dirigente empresarial, principales fuentes de los conocimientos técnicos y organizacionales. Se identificó la existencia de competencias específicas, competencias distintivas de las empresas, relacionadas con el conocimiento tácito, al interior de la organización: factores administrativos, de producción, de mercado, económico financieros, y de diseño. El desarrollo local implica un complejo proceso de concertación entre los diferentes actores de un territorio determinado para impulsar un proyecto común a partir del diseño de estrategias. En el caso de la Talavera de Puebla, dado que se cuenta con un acervo histórico, cultural y tradicional es posible diseñar estrategias que permitan su crecimiento y la especialización de las funciones permitiría desarrollar el talento con mayor profundidad*

**PALABRAS CLAVE:** Competitividad, sistemas locales de producción, cerámica

## COMPETITIVENESS LOCAL PRODUCTION SYSTEMS: THE CASE OF TALAVERA IN PUEBLA

### ABSTRACT

*This research identifies the competitive advantages of twenty seven talavera firms in Puebla Mexico. It applies quantitative and qualitative methods. A survey was made to the directors of these firms. The objective was to know about the general profile of the firm. This profile includes: industrial history, directors' education, reasons to continue in the business. Also their vision about the productive sector, organizational culture, main sources of technical knowledge. The existence of specific competences was identified. Furthermore the distinctive competences such as internal knowledge, management factors, production, marketing, financial factors and design are analyzed. Local development implies a complex process where different people in a community create a project and design strategies to increase the quality of life. In the case of Talavera industry in Puebla, there is a tradition and culture and it is possible to design strategies that allow its growth. One of them is specialization of functions, necessary to increase and improve the talent of workers.*

**JEL:** L14, L61

**KEY WORDS:** Competitiveness, local production systems, ceramics.

Al estudiar el caso de la cerámica en México se plantea la posibilidad de desarrollar industrias competitivas en el ámbito global a partir del aprovechamiento del patrimonio cultural que México posee en términos de conocimientos artesanales en diversos ámbitos locales. Este patrimonio cultural es de una gran riqueza y variedad, y posee una fuerte personalidad propia que es identificable en el ámbito global.



El ocaso del modelo sustitutivo de importaciones y la incorporación de México al Tratado de Libre Comercio de Norteamérica han dado lugar a un conjunto de transformaciones en la economía nacional y en las economías locales y regionales, observándose una tendencia hacia la concentración de la producción en grandes unidades económicas con amplios poderes oligopólicos y a una grave crisis de la pequeña y mediana empresa. Frente a este hecho, resulta importante, explorar la viabilidad de formas alternativas de desarrollo económico y empresarial aprovechando la existencia de capital intelectual y tradiciones artesanales locales. En México, las políticas industriales se han basado en el aprovechamiento de ventajas estáticas, como la mano de obra barata y la disponibilidad de recursos y estas han constituido, las estrategias de desarrollo industrial y crecimiento económico. Generalmente, los sistemas productivos locales (SPL) son comunidades que comparten, no solamente un territorio, sino una historia, una cultura, tradiciones y un conjunto de valores y normas de convivencia. Es en este ambiente social, político y cultural que se generan, un conjunto de competencias que comparten las empresas al interior. El gremio de la Talavera poblana, constituye un ejemplo de una artesanía tradicional mexicana a partir de la cual podría desarrollarse un cluster de pequeñas y medianas empresas modernas. Se trata de una industria tradicional con profundos antecedentes históricos y con un fuerte componente social y cultural.

### Consideraciones Teóricas

El capital intelectual, en el ámbito local, consiste en un conjunto de competencias, tanto individuales como compartidas, principalmente de carácter cognitivo. El origen de estas competencias se encuentra tanto al interior de las empresas, como al interior del SPL y están al alcance de las empresas que pertenecen al sistema local. Esta investigación busca en primer lugar, determinar la pertenencia a un SPL. Se estableció la participación de las empresas en el ámbito local a partir de la existencia de competencias compartidas al interior del conglomerado local. Estas competencias compartidas están constituidas por conocimiento tácito, capacidad de coordinación y empleo de capacidades individuales, y un componente de intención. La pertenencia al SPL implica, en primer lugar, que la persona sienta que pertenece, que acepte pertenecer y muestre aceptación por los principios, valores, elementos culturales que constituyen el ámbito de interpretación (Lester and Piore, 2004) y de interconexión de los participantes. La perspectiva basada en el conocimiento visualiza a la empresa como un conjunto de recursos y competencias, plantea que la base de conocimiento de la empresa incluye la experiencia de individuos, las rutinas y procesos que definen el modo distintivo de hacer las cosas dentro de la organización, las fortalezas del proveedor, entre otros. En la medida en que el conocimiento y las capacidades son únicos y difíciles de imitar, confieren una ventaja competitiva sustentable a la empresa. El conocimiento, es acumulativo y sus rendimientos crecientes; cuanto más conoce la empresa, más podrá aplicar lo que sabe a nuevas áreas de oportunidad. A diferencia de los productos tradicionales, los productos y servicios basados en el conocimiento tienen una productividad creciente.

### **MÉTODO**

Se consideraron cinco dimensiones para establecer los patrones de competencias: la adquisición de conocimiento externo a las empresas, la posibilidad de aprendizaje colectivo, la existencia de una visión compartida, el cultivo de una reputación colectiva y la eficiencia del sistema de valor. Se realizaron entrevistas a los dirigentes de 27 empresas de Talavera en Puebla. Estas entrevistas constaban de varias partes. Perfil general de las empresas, una breve historia de cada empresa, el nivel de estudios de dirigentes de la empresa, En la segunda parte de la entrevista se identificó la existencia de competencias específicas, competencias distintivas de las empresas relacionadas con el conocimiento tácito, al interior de la organización. Se clasificaron en: factores administrativos, de producción, de mercado, económico financieros y de diseño. En esta parte, se hicieron preguntas que obtenían una respuesta positiva o una negativa y se midió el nivel de fortaleza de acuerdo con el porcentaje de respuestas positivas obtenidas. La tercera parte de la entrevista permitió medir variables cualitativas y clasificar a las compañías de acuerdo con su pertenencia o no a un SPL.



## CONCLUSIONES

Uno de los factores de mayor trascendencia, derivado de la existencia del capital social y de la cultura compartidos, es la confianza que surge a nivel social basada en normas de reciprocidad sancionadas de manera tanto formal como informal. La confianza surge de la existencia de compromisos y formas de participación social que facilitan la comunicación y el conocimiento entre los distintos actores a nivel local. La primera condición para pasar del artesanado a la industria es la posibilidad de acceso a un mercado abundante y la generación de una red de proveedores que permiten la especialización de las empresas. Una segunda condición es la creación de financiamiento, redes de subcontratistas, organizaciones de apoyo, normas de calidad, ambientales y apoyos a la exportación. El organismo regulador en este caso es el Consejo Regulador de la Talavera. El desarrollo local implica un complejo proceso de concertación entre los diferentes actores interactuando dentro de los límites de un territorio determinado para impulsar un proyecto común a partir del diseño de estrategias. En el caso de la talavera de Puebla, dado que se cuenta con un acervo histórico, cultural y tradicional, es posible diseñar estrategias que permitieran un crecimiento económico importante a partir de esta industria. El mismo crecimiento de la industria desarrollaría la excelencia artística y la especialización de las funciones permitiría desarrollar el talento con mayor profundidad.

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# EL EFECTO DE LAS MOTIVACIONES PSICOLÓGICAS EN LOS TIPOS DE CONTENIDOS QUE SE GENERAN EN FACEBOOK

María de la Paz Toldos Romero, Tecnológico de Monterrey, Campus Guadalajara  
Nancy Maribel López Bojórquez, Universidad de Guadalajara

## RESUMEN

*El objetivo principal de este estudio fue analizar el efecto de las motivaciones psicológicas de los internautas mexicanos en el tipo de contenido que éstos generan en las redes sociales, y más concretamente en Facebook. Para ello participaron un total de 426 sujetos con edades comprendidas entre 15 y 62 años ( $M = 23.06$ ,  $DT = 6.01$ ) que cumplimentaron dos cuestionarios; uno para medir las motivaciones psicológicas y otro para medir los diferentes tipos de contenidos que se generan en Facebook. El análisis de regresión múltiple reveló que las motivaciones psicológicas de inclusión y de altruismo predicen la publicación de contenido referido a uno mismo, la generación de contenidos para generar cambios y crear conciencia social y la generación de contenido que involucra a otros y genera afecto. También se encontró que la motivación de afectividad/curiosidad, predice la publicación de contenido que involucra a otros y genera afecto y contenido que genera discusión y controversia. Finalmente, se encontró que las motivaciones de inclusión, individualidad y poder, explican la publicación de contenido que genera discusión y controversia.*

**PALABRAS CLAVES:** Motivaciones psicológicas, generación de contenidos, redes sociales, Facebook

## THE EFFECT OF PSYCHOLOGICAL MOTIVATIONS ON TYPES OF CONTENTS GENERATED IN FACEBOOK

### ABSTRACT

*The principal objective of this study was to analyze the effect of the psychological motivations of internet-using Mexicans on the type of content that they generate on social networks, and more specifically on Facebook. A total of 426 subjects aged 15 to 62 ( $M = 23.06$ ,  $DT = 6.01$ ) participated in the study, completing two questionnaires; one to measure the psychological motivations, and another to measure the different types of Facebook content created. Multiple regression analysis revealed that the psychological motivations of altruism and inclusion were significant predictors of the content published referring to self, content generation to create change and social awareness as well as content that involves others and generates affection. In addition, it was found that the affective/curiosity motivation predicted content generation involving others and fomenting love, as well as generating discussion and controversy. Finally, it was found that the motivations of inclusion, individuality and power explain the publication of content that engenders discussion and controversy.*

**JEL:** M310

**KEYWORDS:** Psychological motivations, content generation, social networking, Facebook

## INTRODUCCIÓN

Hoy en día, ya no basta con tener una página *online* de nuestra empresa, sino que es necesaria una forma creativa e innovadora de gestionar la información que se quiere transmitir al consumidor que se encuentra



interactuando en la red, así como los medios por los que se van a comunicar dichos contenidos. Una forma de llegar al internauta, es conocer las características del mismo; hábitos, costumbres, usos, preferencias, gustos, etcétera. Todo ello es posible gracias al desarrollo de una de las herramientas de mayor impacto en los últimos tiempos; las redes sociales.

Plataformas de interacción social que surgen como una de las consecuencias de la evolución de Internet, las cuales permiten crear un espacio de acceso ilimitado para la expresión humana, en donde dos o más personas de manera simultánea pueden ver, escuchar y compartir información al mismo tiempo y en distintos lugares geográficos sin necesidad de estar reunidos físicamente. Existen millones de internautas en todo el mundo que están afiliados por lo menos a una red social, siendo el medio por el que más se comunican las personas, al grado de convertirse en una necesidad para quienes están realmente involucrados en esta evolución de la comunicación humana. Por ello y por el mundo tan competitivo y cambiante como el de hoy, es que resulta importante para las empresas lograr nuevas formas de contacto con el cliente, llegando de una manera más confiable, rompiendo barreras empresa-publicidad-cliente, para dar lugar a un diálogo más cercado y fiable para el consumidor. Si estudiamos el comportamiento de los internautas en redes sociales para llegar a un mejor entendimiento de las motivaciones que guían su conducta, será más fácil poder tener acceso a ellos y provocar reacciones positivas y más controladas de la información que se desee transmitir, con lo que se puede lograr el desarrollo de estrategias diseñadas y adaptadas a las características propias del internauta.

Es aquí donde radica la importancia de estudiar las motivaciones del internauta para conocer qué hace que un miembro de una red social como es Facebook, decida generar contenido y transmitirlo a sus contactos, campo de estudio donde no existe investigación en México, por lo que con este estudio se busca ampliar el conocimiento en esta área. Así pues, este estudio analiza el efecto de las motivaciones psicológicas de los internautas mexicanos en el tipo de contenido que éstos generan en las redes sociales, y más concretamente en Facebook. Esta investigación está organizada como sigue. En la sección de revisión de la literatura se plantean los antecedentes teóricos que sustentan esta investigación. Posteriormente se presenta la metodología utilizada. Seguidamente se presentan los resultados de la investigación, y finalmente, las conclusiones, limitaciones y futuras líneas de investigación.

## REVISIÓN DE LITERATURA

### Las Redes Sociales

La comunicación es un elemento fundamental en la vida del ser humano, y como tal es una necesidad básica. Hoy en día gracias al creciente impacto que las nuevas tecnologías de comunicación ejercen en el crecimiento y desarrollo de los vínculos sociales del individuo mediante Internet y más específicamente con las redes sociales, se puede hablar de una gran evolución de la comunicación humana mediante plataformas *online* (Coyle & Vaughn, 2008). De acuerdo a Shin (2010, p. 473), las redes sociales se enfocan en la “creación de comunidades en línea de personas que comparten intereses y/o actividades, o que están interesados en explorar los intereses y actividades de los demás”. Facebook, YouTube y Twitter, son las redes sociales más populares a nivel mundial, cada una tiene diferencias particulares. Sin embargo, Facebook es la red social con mayor penetración en el mundo, traducida a más idiomas y con un incremento exponencial de internautas afiliados. Actualmente en México hay 39.875,860 usuarios de Facebook, correspondiente al 35% del total de la población del país, lo cual lo convierte en el quinto país con más usuarios de Facebook a nivel mundial, sólo superado por Estados Unidos, Brasil, India e Indonesia (Kont, 2012). Según la Asociación Mexicana de Internet (AMIPCI & Beyond marketing, 2012) el 55% de los usuarios de Facebook son mujeres y el 45% hombres, frente a un 54% de mujeres y un 46% de hombres en Brasil. La mayor población de usuarios de Facebook se encuentra entre los 12 y 34 años siendo un 61% del total (Kont, 2012).



## Las Motivaciones Humanas

Algunas ramas de la psicología consideran al individuo como un ser reactivo, que se ve incitado por estímulos que lo conducen a un determinado comportamiento. A esta conducta se le denomina motivación, que es provocada por determinados estímulos que pueden ser de carácter *intrínseco*; emocionales, biológicos y psicológicos, o *extrínsecos*; aquellos que recibe el individuo del medio que lo rodea. Es así, que el objetivo de la conducta motivacional se basa en la satisfacción de una demanda (necesidad/deseo) y que busca la reducción de tensión por la que atraviesa el individuo (Barberá-Heredia, 2002). Para Trechera (2005, en Naranjo-Pereira, 2009), la motivación es 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. Existen diversas teorías que han intentado explicar y clasificar las motivaciones humanas. Para una explicación más completa de cada una de ellas se puede consultar el trabajo de López-Bojórquez (2013), donde se detallan aquellas a partir de las cuales se basó para crear el instrumento de medición de las motivaciones utilizado para la presente investigación.

## METODOLOGÍA

Para la consecución del objetivo de esta investigación se utilizaron dos escalas para medir cada una de las variables de interés: 1- Escala de motivaciones psicológicas (López-Bojórquez, 2013) conformada por cinco dimensiones: Afectividad/curiosidad, inclusión, altruismo, individualidad y poder; 2- Escala de contenido generado en Facebook (López-Bojórquez, 2013) que mide cuatro tipos de contenidos que el internauta genera en Facebook: Contenido para generar cambios y crear conciencia social, contenido referido a uno mismo, contenido que involucra a otros y genera afecto y contenido que genera discusión y controversia. Participaron un total de 426 sujetos de los cuales el 33% fueron hombres y el 67% mujeres, con edades comprendidas entre 15 y 62 años ( $M = 23.06$ ,  $DT = 6.01$ ). El criterio para participar en el estudio fue que los participantes fueran usuarios activos de Facebook. Los cuestionarios se aplicaron de manera aleatoria y presencial en los salones de clase del Centro Universitario de Ciencias Económico-Administrativas de la Universidad de Guadalajara, en Zapopan, Jalisco, México y también fueron administrados online.

## RESULTADOS

Se llevó a cabo ecuaciones de regresión múltiple para estudiar el efecto de las motivaciones psicológicas (afectividad/curiosidad, inclusión, altruismo, individualidad y poder) de los internautas en el tipo de contenidos que éstos generan en Facebook (contenido para generar cambios y crear conciencia social, contenido referido a uno mismo, contenido que involucra a otros y genera afecto y contenido que genera discusión y controversia). Dichos resultados están resumidos en la Tabla 1. Respeto a la generación de *contenido para generar cambios y crear conciencia social*, el análisis de regresión múltiple reveló que únicamente las motivaciones psicológicas de inclusión [ $\beta = .206$ ,  $t = 4.51$ ,  $p = .000$ ] y altruismo [ $\beta = .344$ ,  $t = 7.115$ ,  $p = .000$ ] predicen la generación de este tipo de contenido en Facebook. El 23.9% de la variación en la publicación de contenido para generar cambios y crear conciencia social, está explicada por el modelo, con un margen de error estimado de 7.264.

En cuanto a la generación de *contenido referido a uno mismo*, el análisis de regresión múltiple reveló, que las motivaciones de inclusión [ $\beta = .342$ ,  $t = 7.22$ ,  $p = .000$ ] y altruismo [ $\beta = .344$ ,  $t = 4.511$ ,  $p = .000$ ], predicen la publicación de este tipo de contenido. El 18.2% de la variación en la publicación contenido referido a uno mismo, está explicada por el modelo, con un margen de error estimado de 8.843. Por otro lado, las motivaciones de afectividad/curiosidad [ $\beta = .177$ ,  $t = 3.674$ ,  $p = .000$ ], inclusión [ $\beta = .276$ ,  $t = 5.999$ ,  $p = .000$ ] y altruismo [ $\beta = .177$ ,  $t = 3.622$ ,  $p = .000$ ], predicen la publicación de *contenido que involucra a otros y genera afecto*. El 22.5% de la variación en la publicación de este tipo de contenidos, está explicada por el modelo, con un margen de error estimado de 8.127. En cuanto a las motivaciones



que predicen la *generación de contenido que genera discusión y controversia*, se encontró que las motivaciones de afectividad/curiosidad [ $\beta = .115$ ,  $t = 2.434$ ,  $p = .015$ ], inclusión [ $\beta = .200$ ,  $t = 4.190$ ,  $p = .000$ ], individualidad [ $\beta = .144$ ,  $t = 3.142$ ,  $p = .002$ ], y poder [ $\beta = .195$ ,  $t = 4.214$ ,  $p = .000$ ] explican la publicación de *contenido que genera discusión y controversia*. El 17.3% de la variación en la publicación de este tipo de contenidos, está explicada por el modelo, con un margen de error estimado de 5.321.

Tabla 1: Resumen del Análisis de Regresión de la Escala de Contenido Generado en Facebook y la Escala de Motivaciones Psicológicas

Código VD	Variable dependiente (VD)	Variable independiente (Predictoras)	Error típico	$\beta$	t	Sig.
F1C	Contenido para generar cambios y crear conciencia social	F2M-Inclusión	0.044	0.206	4.511	0.000***
		F3M-Altruismo	0.059	0.344	7.115	0.000***
F2C	Contenido referido a uno mismo	F2M-Inclusión	0.054	0.342	7.222	0.000***
		F3M-Altruismo	0.072	0.159	3.165	0.002**
F3C	Contenido que involucra a otros y generación de afecto	F1M-Afectividad/curiosidad	0.037	0.177	3.674	0.000***
		F2M-Inclusión	0.050	0.276	5.999	0.000***
		F3M-Altruismo	0.066	0.177	3.622	0.000***
F4C	Contenido que genera discusión y controversia	F1M-Afectividad/curiosidad	0.023	0.115	2.434	0.015*
		F2M-Inclusión	0.033	0.200	4.190	0.000***
		F4M-Individualidad	0.040	0.144	3.142	0.002**
		F5M-Poder	0.066	0.195	4.214	0.000***

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

## CONCLUSIONES

Los resultados encontrados en la presente investigación confirman que no todos los tipos de motivaciones influyen en la generación de contenido en Facebook. Las motivaciones de inclusión y altruismo fueron las que más predicen los distintos tipos de contenidos que se generan en Facebook. Y más específicamente es la motivación psicológica de *inclusión* la que predice todos los tipos de generación de contenidos en Facebook. De igual forma, es la variable que tiene mayor peso en tres tipos de contenidos generados en Facebook, lo que indica que es un factor que puede ser determinante a la hora de generar diversos contenidos en línea. Por otro lado, la motivación de *altruismo*, es también una variable que incide en la generación de tres de los cuatro tipos de contenidos: contenido para generar cambios y crear conciencia social, contenido referido a uno mismo y contenido que involucra a otros y generación de afecto. Siendo la variable con mayor peso en la publicación de contenido para generar cambios y crear conciencia social. También se encontró que la motivación de *afectividad/curiosidad*, predice la publicación de contenido que involucra a otros y genera afecto, así como la publicación de contenido que genera discusión y controversia. Finalmente se encontró que las motivaciones de *individualidad* y *poder* únicamente predicen la generación de contenidos que generan discusión y controversia.

## Limitaciones y Aplicación Práctica

De acuerdo a los resultados encontrados en la presente investigación, se concluye que las motivaciones psicológicas, consideradas como predictoras en la generación de contenido en Facebook, no son tan importantes como se esperaba, puesto que el peso de cada una de las motivaciones en la generación de contenidos no fue muy alto, lo que nos lleva a replantear para futuras investigaciones la inclusión de otras variables que pudieran explicar los motivos que llevan al internauta a generar determinados contenidos en las redes sociales. La presente investigación presenta algunas limitaciones como la muestra utilizada para el estudio ya que estuvo constituida por un alto porcentaje de alumnos de licenciatura de edades comprendidas entre los 18 y 25 años, lo cual sesga de alguna manera la información recabada y no permitió realizar comparaciones por grupos de edad o entre estudiantes y profesionistas. Es interesante para futuras investigaciones tener una muestra representativa de la población de usuarios de redes sociales, ampliar los rangos de edad u otras características de interés para hacer comparaciones entre



perfiles de usuarios. El estudio aquí presentado es importante y útil para las empresas, psicólogos, mercadólogos y otros interesados y estudiosos del tema. Conocer al consumidor, su comportamiento, entender sus necesidades y motivaciones, entre otras, es esencial para enfocar las estrategias de mercadotecnia y lograr con ello satisfacer las necesidades y deseos de los individuos y de las organizaciones.

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María de la Paz Toldos Romero es Doctora en Psicología por la Universidad Complutense de Madrid, y cuenta con un Postdoctorado en Finanzas y Administración con especialidad en Mercadotecnia en la Universidad de Tulane en New Orleans (USA). Actualmente labora en el Tecnológico de Monterrey, Campus Guadalajara. Contacto: Tecnológico de Monterrey, Campus Guadalajara, Av. General Ramón Corona 2514, Col. Nuevo México, 45201, Zapopan, Jalisco, México. [mariadelapaz.toldos@itesm.mx](mailto:mariadelapaz.toldos@itesm.mx)

Nancy Maribel López Bojórquez, cuenta con una maestría en Dirección de Mercadotecnia por la Universidad de Guadalajara, Jalisco, México. Contacto: San Francisco, 4124 int. 20, Fraccionamiento Parques del Palmar, C.P. 45615 Tlaquepaque, Jalisco, México. [nancy\\_txf@hotmail.com](mailto:nancy_txf@hotmail.com)



# EL EFECTO DE LAS DIMENSIONES DE PERSONALIDAD DE MARCA EN LA INTENCIÓN DE COMPRA DE MARCAS DE LUJO EN MÉXICO Y BRASIL

María de la Paz Toldos Romero, Tecnológico de Monterrey, Campus Guadalajara  
María Eloísa Guerrero Castro, Universidad de Guadalajara

## RESUMEN

*El objetivo principal del estudio fue analizar el efecto de las dimensiones de personalidad de marca en la intención de compra de marcas de lujo en México y Brasil. Participaron un total de 326 sujetos (161 mexicanos y 165 brasileños) de nivel socioeconómico alto y con edades comprendidas entre los 20 y 55 años. Los participantes cumplieron un cuestionario para medir la personalidad de las tres primeras marcas globales de lujo (Louis Vuitton, Gucci y Hermès) validado anteriormente en México y traducido posteriormente al portugués para aplicarlo en Brasil, además de otro cuestionario para medir la intención de compra de estas tres marcas. Los análisis de regresión múltiple revelan que en el caso de México las dimensiones de personalidad de sofisticación y competencia predicen la intención de compra de la marca Hermès. Para Brasil, la dimensión de apertura a la experiencia predice la intención de compra de las tres marcas, además, la dimensión de competencia predice la intención de compra de la marca Louis Vuitton. Por otro lado, la dimensión de sinceridad/emotividad predice la intención de compra pero en sentido negativo de las marcas Louis Vuitton y Hermès.*

**PALABRAS CLAVES:** Personalidad de marca, intención de compra, marcas de lujo

## THE EFFECT OF BRAND PERSONALITY DIMENSIONS ON PURCHASE INTENTION OF LUXURY BRANDS IN MEXICO AND BRAZIL

### ABSTRACT

*The main objective of this study was to analyze the effects of brand personality dimensions of luxury brands in Mexico and Brazil on purchase intention. A total of 326 subjects (161 Mexicans and 165 Brazilians) with high socioeconomic status aged between 20 and 55 years participated in the study. Participants completed a questionnaire to measure the brand personality of the top three global luxury brands (Louis Vuitton, Gucci and Hermès). The questionnaire was validated in Mexico and subsequently translated into Portuguese for application in Brazil, along with another questionnaire to measure purchase intention of these three brands. Multiple regression analysis revealed that in the case of Mexico the personality dimensions of sophistication and competence were significant predictors of purchase intention of the Hermès brand. For Brazil, the dimension of openness to experience predicts purchase intention of the three brands. In addition, the dimension of competence predicts purchase intention of the brand Louis Vuitton. In contrast however, the dimension of sincerity/emotionality predicts negative purchase intention for the brands Louis Vuitton and Hermès.*

**JEL:** M310

**KEYWORDS:** Brand personality, purchase intention, luxury brands

## INTRODUCCIÓN



Según Keller (2008), el poder de una marca depende de lo que los clientes han aprendido, sentido y escuchado de ella como resultado de sus experiencias con el paso del tiempo, siendo un factor importante del significado de una marca y que explica el valor de una marca, la imaginería. La imaginería depende de las propiedades extrínsecas del producto o servicio, incluidas las formas en que la marca intenta cubrir las necesidades sociales y psicológicas de los clientes, es lo que la gente piensa de manera abstracta de una marca y no lo que cree que realmente es. La imaginería se refiere, además, a los aspectos intangibles y los clientes pueden formar asociaciones con ella, que pueden ser directas de su propia experiencia o indirectas a través de la publicidad u otra fuente de información, como la información de boca en boca.

A una marca se pueden ligar muchas clases de características intangibles, siendo una de ellas la personalidad de la marca. El estudio de la atribución de estos rasgos de personalidad a las distintas marcas se ha convertido en algo primordial ya que se puede entender cómo los consumidores perciben las marcas en términos de atributos humanos y con ello elaborar e implementar acciones de marketing (D'Astous & Levesque, 2003). Por su parte, las marcas de lujo son definidas por Wiedmann (2007) como aquellas cuyos estándares de precios y calidad son los más altos en el mercado. La importancia de la existencia de esta categoría de artículos radica en la necesidad de recrear una satisfacción social debido a que los individuos buscan conocer cuál es su lugar en la comunidad de la que forman parte.

Estudios previos muestran que el consumo de bienes de lujo es un fenómeno social cuya función está relacionada con el deseo de buscar una impresión en los demás. La elección de las marcas de lujo se basa en esta premisa, pues los consumidores eligen aquellas marcas que consideran tendrán un impacto positivo en sus relaciones interpersonales, expresando a través del uso de éstas, el concepto de sí mismos (Kapferer & Bastien, 2009). Dada la importancia que el consumidor le concede a las marcas de lujo, así como la relevancia que la personalidad de marca supone como componente esencial al ayudar a crear el valor de marca, y puesto que no existen estudios previos sobre el tema, el objetivo principal de este estudio fue analizar el efecto de las dimensiones de personalidad de marca en la intención de compra de marcas de lujo en México y Brasil. Esta investigación se presenta organizada como sigue. En la sección de revisión de la literatura se analiza de manera breve el concepto de personalidad de marca así como algunos resultados encontrados en México y Brasil. Posteriormente se presenta la metodología utilizada. Seguidamente se presentan los resultados de la investigación, y finalmente, se exponen las principales conclusiones del estudio, limitaciones del mismo y comentarios para futuras investigaciones.

## REVISIÓN DE LA LITERATURA

### Personalidad de Marca

La atribución de rasgos humanos a las distintas marcas por parte de los consumidores, se ha convertido en un fenómeno universal, debido al interés que despierta para el marketing y su importancia en la construcción del valor de la marca. Jennifer Aaker (1997) define el concepto de personalidad de marca como el conjunto de características humanas asociadas a la marca, es decir, aquellos valores humanos que caracterizan a una marca. Esta última refleja tales características humanas, que pueden ir de lo moderno, pasado de moda, sincero, emocionante, alegre, a lo exótico, rudo y todas aquellas que forman parte de la condición humana. La personalidad de marca constituye un conjunto específico de significados que describen las características inherentes a la marca, donde estos significados son construidos por los consumidores. Existen diferentes métodos que han sido utilizados para medir la personalidad de marca, sin embargo, la metodología más utilizada ha sido la desarrollada por Jennifer Aaker (1997). En países latinoamericanos, podemos encontrar estudios de la personalidad de marca, entre los que destacan los hallazgos en México de Álvarez-Ortiz (2002) con las dimensiones de sinceridad, emocionante, competencia, sofisticación/elegancia y género; y de Toldos-Romero (2012) con las dimensiones de éxito, jovialidad, sofisticación, sinceridad, doméstico/emocional, rudeza y profesionalismo. En el caso de Brasil,



sobresale el estudio de Muller y Zancan (2012) con las dimensiones de credibilidad, alegría, audacia, sofisticación y sensibilidad. A pesar de que la escala de personalidad de marca propuesta por Aaker (1997) ha sido ampliamente utilizada en diversas investigaciones, es importante ser cautelosos en los resultados, puesto que las dimensiones de personalidad encontradas en los distintos países donde se ha aplicado dicha escala, dependen de aspectos ligados a la cultura de cada uno de ellos, y no deben generalizarse. La variedad de dimensiones de personalidad de marca encontradas en diferentes países también se debe a las diferentes metodologías utilizadas para medir esta variable, así como los distintos métodos para elegir las marcas estudiadas.

### Personalidad de Marca e Intención de Compra

La personalidad de marca ha sido uno de los temas más estudiados en mercadotecnia porque los consumidores tienden a tomar decisiones de compra basadas en la imagen que éstos se forman en sus mentes de las marcas, más que por los atributos o características del producto por sí solos. Por tanto, una personalidad de marca distintiva puede ayudar a que el consumidor cree asociaciones favorables de la marca en su memoria que aumente el valor de la misma y como resultado, el consumidor la considerará para futuras compras. Por ello, la importancia de estudiar qué dimensiones de personalidad de marca, predicen la intención de compra. En algunos estudios se encuentra que las dimensiones de actividad y sofisticación, competencia, sinceridad y rudeza, son predictores significativos de la preferencia, satisfacción y lealtad de marca (Lee & Oh, 2006). Aaker (1997) encuentra que los rasgos de sinceridad y competencia están asociados con actitudes más positivas hacia las marcas, lo que explica por qué algunas marcas buscan proyectar la autenticidad como parte de su identidad.

### **METODOLOGÍA**

Para medir la personalidad de marca en México, se utilizó la escala previamente validada en el estudio de Toldos (2012) con una muestra de mexicanos que fue traducida al español y se modificaron algunos ítems a la cultura y lenguaje mexicanos, obteniendo un total de siete dimensiones de personalidad de marca con un fiabilidad total de la escala de 0.95. Adicionalmente, se incluyó una escala porcentual que serviría para medir la intención de compra de las tres marcas de lujo, dicha escala mostraba valores que van del 0 al 100, donde cero significaba que jamás la compraría, y cien con total certeza la compraría. Para medir la personalidad de marca en Brasil, se utilizó la escala previamente validada en el estudio de Toldos (2012), misma que se tradujo al portugués con la revisión de una persona nativa, siguiendo el mismo procedimiento que para el caso de México. La selección de las marcas se basó en el ranking publicado por Interbrand (2012), Best Global Brands 2012, de las tres primeras posiciones dentro del sector lujo, siendo estas marcas: Louis Vuitton, Gucci y Hermès.

Los cuestionarios fueron administrados de manera aleatoria en algunos salones de clases de licenciatura y posgrado de dos universidades de México y Brasil con las mismas características en cuanto al tipo de educación, sistema y nivel socioeconómico. El tamaño total de la muestra fue de 326 sujetos, de los cuales 165 fueron brasileños (51%) y 161 mexicanos (49%) de nivel socioeconómico alto y con edades comprendidas entre 20 y 55 años, situándose la mayoría en el rango de 20 a 29 años de edad (55.52%). Del total de los participantes de ambos países, el 43% fueron mujeres y el 55% hombres, con nivel de estudios de licenciatura (47%) y posgrado (51%).

### **RESULTADOS**

Para analizar el efecto de las dimensiones de personalidad de marca obtenidas en Brasil y México en la intención de compra de marcas de lujo en ambos países, se llevaron a cabo análisis de regresión múltiple para cada una de las tres marcas de lujo utilizadas en el estudio. En un estudio previo (Guerrero, 2013), se analizó la dimensionalidad de las escalas de personalidad de marcas de lujo aplicadas en México y Brasil,



así como la fiabilidad de las mismas. En el caso de México, se obtuvieron 7 dimensiones de personalidad de marca: sinceridad/emotividad, emocionante, sofisticación, éxito, apertura a la experiencia, competencia y género. Respecto a Brasil, también se obtuvieron 7 factores: éxito/sofisticación, sinceridad/emotividad, emocionante, apertura a la experiencia, competencia, trabajadora y género.

En el caso de México, el análisis de regresión múltiple reveló que ninguna de las dimensiones de personalidad de marca predice la intención de compra de la marca Louis Vuitton. Se encontró que el 11.7% de la variación en la intención de compra de la marca Louis Vuitton, está explicada por el modelo, con un margen de error estimado de 31.922. Igualmente, se encontró que ninguna de las dimensiones de personalidad de marca predice la intención de compra de la marca Gucci. El 2.2% de la variación en la intención de compra de la marca Gucci, está explicada por el modelo, con un margen de error estimado de 31.922. Por otro lado, las dimensiones de personalidad de marca, sofisticación [ $\beta = .285$ ,  $t = 2.802$ ,  $p = .006$ ] y competencia [ $\beta = .249$ ,  $t = 2.271$ ,  $p = .025$ ], predice la intención de compra de la marca Hermès. Se encontró que el 1.2% de la variación en la intención de compra de la marca Gucci, está explicada por el modelo, con un margen de error estimado de 29.713. En el caso de Brasil, el análisis de regresión múltiple reveló que las dimensiones de personalidad de marca, sinceridad/emotividad, apertura a la experiencia y competencia, predice la intención de compra de la marca Louis Vuitton como puede observarse en la Tabla 1.

Tabla 1: Resultados del Análisis de Regresión Múltiple de las Dimensiones de Personalidad de Marca e Intención de Compra de la Marca Louis Vuitton en Brasil

Variable independiente	Coeficientes no estandarizados		Coeficientes tipificados	t	Sig.
	B	Error típ.	Beta		
F1.Éxito/sofisticación	2.232	6.267	.046	.356	.722
F2.Sinceridad/emotividad	-15.047	6.210	-.329	-2.423	.017
F3.Emocionante	-4.352	7.382	-.089	-.590	.556
F4.Apertura a la experiencia	23.495	6.357	.576	3.696	.000
F5.Competencia	9.188	4.603	.222	1.996	.048
F6.Trabajadora	-4.004	4.822	-.085	-.830	.408
F7.Género	-.152	4.254	-.003	-.036	.972

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

R	R cuadrado	R cuadrado corregida	Error típ. de la estimación
.483	.233	.194	31.231

Para la marca Gucci, la dimensión de personalidad de marca apertura a la experiencia, fue la única que predice la intención de compra [ $\beta = .450$ ,  $t = 2.804$ ,  $p = .006$ ]. Se encontró que el 1.8% de la variación en la intención de compra de la marca Gucci, está explicada por el modelo, con un margen de error estimado de 27.823. En cuanto a la marca Hermès, las dimensiones de personalidad de marca, sinceridad/emotividad [ $\beta = -.347$ ,  $t = -2.430$ ,  $p = .016$ ] y apertura a la experiencia [ $\beta = .359$ ,  $t = .2188$ ,  $p = .030$ ], predice la intención de compra. Más específicamente, la dimensión de sinceridad/emotividad, aunque en sentido negativo, es la variable que más peso tiene. El 1.5% de la variación en la intención de compra de la marca Gucci, está explicada por el modelo, con un margen de error estimado de 32.988.

## CONCLUSIONES

El objetivo principal de este estudio fue examinar si las dimensiones de personalidad de marcas de lujo en México y Brasil, predecían la intención de compra de las tres marcas de lujo: Louis Vuitton, Gucci y Hermès. En el caso de México se encontró que, para las marcas Louis Vuitton y Gucci, ninguna dimensión predice la intención de compra. Sin embargo, para la marca Hermès, son las dimensiones de sofisticación y competencia, las que predice la intención de compra. Esto significa que si los mexicanos



perciben a Hermès como una marca sofisticada y competente, la comprarán más. Por lo que respecta a Brasil se encontraron más dimensiones de personalidad de marca que predicen la intención de compra.

Más específicamente, se encontró que si los brasileños perciben la marca Louis Vuitton abierta a la experiencia y competente, la comprarán. Sin embargo, si perciben a esta marca más sincera y emotiva la probabilidad de compra disminuirá. Para la marca Gucci y Hermès se encontraron resultados similares, es decir, si brasileños perciben a Gucci y Hermès como marcas con una personalidad abierta a la experiencia la probabilidad de compra aumentará, mientras que si las perciben sinceras y emotivas la probabilidad de compra disminuirá. Los hallazgos obtenidos en esta investigación sirven como punto de partida, para que aquellas empresas del sector de lujo que actúan en el mercado latinoamericano, específicamente en México y Brasil, planteen sus estrategias de comunicación de la imagen de sus marcas, con rasgos que evidencien los factores de personalidad y las características propias de la cultura para generar una mayor intención de compra. En el caso de los mexicanos parecen preferir marcas de lujo que sean sofisticadas y competentes, mientras que los brasileños buscan marcas de lujo con una imagen también competente y abiertas a la experiencia. Personalidades sinceras y emotivas no son las que buscan los brasileños a la hora de adquirir una marca de lujo.

### Limitaciones y Aplicación Práctica

Aunque los resultados encontrados son importantes para explicar las preferencias del consumidor mexicano y brasileño, es importante mencionar algunas limitaciones de la investigación como la muestra utilizada para el estudio, pues al ser por conveniencia, sólo retrata la realidad de esa población y no puede generalizarse y ser concluyente. Se recomienda ampliar el rango de edad de los participantes para analizar si hay diferencias por edades, además de ampliar la muestra para que ésta sea más representativa de la población de consumidores de marcas de lujo y analizar otras variables sociodemográficas que pueden ser de interés para profundizar en el estudio. Sería interesante, para dar continuidad y robustez a esta línea de investigación, que en un futuro se hicieran comparaciones entre las marcas globales de lujo en distintas categorías de productos y el *top of mind* de los participantes, para así conocer si existe una relación entre unos y otros.

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## RECONOCIMIENTO

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## BIOGRAFÍA

María de la Paz Toldos Romero es Doctora en Psicología por la Universidad Complutense de Madrid, y cuenta con un Postdoctorado en Finanzas y Administración con especialidad en Mercadotecnia en la Universidad de Tulane en New Orleans (USA). Actualmente labora en el Tecnológico de Monterrey, Campus Guadalajara. Contacto: Tecnológico de Monterrey, Campus Guadalajara, Av. General Ramón Corona 2514, Col. Nuevo México, 45201, Zapopan, Jalisco, México. [mariadelapaz.toldos@itesm.mx](mailto:mariadelapaz.toldos@itesm.mx)

María Eloísa Guerrero Castro es Maestra en Dirección de Mercadotecnia por la Universidad de Guadalajara. Contacto: Jardines de Guadalupe, Zapopan, Jalisco, México. E-mail: [eloisa.guerrero@gmail.com](mailto:eloisa.guerrero@gmail.com)



# CLIMA ORGANIZACIONAL: FACTORES DE SATISFACCIÓN LABORAL EN UNA EMPRESA DE LA INDUSTRIA METAL - MECANICA

Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México

Ma. Guadalupe Díaz Díaz, Universidad Autónoma de Coahuila-México

Ivy Oney Elizabeth Samaniego González, Universidad Autónoma de Coahuila-México

## RESUMEN

*El presente trabajo de investigación se llevó a cabo con la finalidad de identificar los factores que influyen en el nivel de satisfacción laboral de los trabajadores administrativos y operativos de una Pequeña Empresa de la industria metal-mecánica ubicada en Frontera, Coahuila, a fin de proporcionar al directivo de la empresa, sugerencias de cambio, de reforzamiento y/o de mejora del Clima Organizacional. Para la realización de este estudio se determinó que la Muestra fuese por consenso, formada por 33 trabajadores a quienes se les aplicó un cuestionario estructurado, tipo escala de Likert, que consta de 40 reactivos correspondientes a 10 variables; para la fiabilidad del instrumento se utilizó la prueba Alfa de Cronbach, obteniéndose un coeficiente de consistencia interna de 0.89. Una vez tabulados los datos, el tratamiento estadístico consistió en calcular frecuencias, obtener las Medias y los coeficientes de correlación de Pearson, usando el programa SSPS (versión 17.0). Como resultado se reporta que el factor higiénico compañeros de trabajo es el de mayor relación con la satisfacción, mientras que los factores motivadores que predominan son los relativos al contenido-significado del trabajo, y al reconocimiento proveniente del supervisor y de los compañeros.*

**PALABRAS CLAVE:** Satisfacción, Satisfacción Laboral, Motivación, Clima Organizacional.

## ORGANIZATIONAL CLIMATE FACTORS JOB SATISFACTION IN A COMPANY OF METAL INDUSTRY – MECHANICAL

### ABSTRACT

*The present investigation was undertaken in order to identify the factors that influence the level of job satisfaction of clerical workers and a small business operating in the metal working industry located in Frontera, Coahuila, in order to provide the management of the company, suggestions for change, strengthening and / or improving the organizational climate. For this study it was determined that the sample was by consensus, consists of 33 workers who were administered a structured questionnaire, Likert-type scale, consisting of 40 reagents for 10 variables, for the reliability of the instrument was used Cronbach's alpha test, yielding a coefficient of internal consistency of 0.89. One tabulated data, the statistical analysis was to calculate frequencies, means and obtain Pearson correlations coefficients using the SSPS software (version 17.0). As a result it is reported that coworkers hygiene factor is the most related to satisfaction, while the predominant motivating factors are the content- meaning of work, and recognition from the supervisor and peers.*

**Keywords:** Satisfaction, Job Satisfaction, Motivation, Organizational Climate

## INTRODUCCIÓN

Las organizaciones hoy en día buscan ser competitivas, tomando en cuenta la innovación y la mejora continua. Es por ello, que el proceso administrativo es importante, en cuanto a la integración (Recurso Humano) ya que es fundamental para coordinar las diferentes actividades que forman parte de dichos



procesos y así generar un producto o servicio. Las empresas para obtener resultados positivos, han concluido que la clave es el recurso humano, ya que su trabajo es fundamental para el logro de los objetivos y, por ello hoy en día se ha aumentado la inquietud por parte de los directivos por encontrar la manera de motivar al personal para incrementar su empeño, interés y satisfacción en el trabajo y; así lograr un clima organizacional satisfactorio.

La cultura en general abarca un sistema de significados compartidos por una gran parte de los miembros de una organización que los distinguen de otras. El clima organizacional repercute sobre las motivaciones y el comportamiento de los miembros de una organización, el cual tiene una gran variedad de consecuencias (productividad, satisfacción, rotación, adaptación, etc.) e implica la existencia de dimensiones con ciertas propiedades de la organización. El objetivo principal es identificar los factores que influyen en el nivel de satisfacción laboral de los trabajadores administrativos y operativos, en una Pequeña Empresa de la industria metal-mecánica ubicada en Frontera, Coahuila, la cual fue fundada en el año de 1972, que a la fecha está conformada por 35 trabajadores; su mercado meta es de tipo industrial.

## REVISIÓN LITERARIA

26.

Chiavenato (1989) expone que “entre estos procesos que se generan a través de la interacción de las personas que participan en ella, se encuentra la cultura organizacional que se define como la forma de hacer las cosas dentro de una organización y esta forma de hacer es la que distingue a una organización de otra, haciendo que está tenga su propia identidad, donde se comparten sistemas de significados entre sus miembros”. Zamora (2005) menciona que “cuando se habla de de cultura organizacional, se está hablando del ambiente físico, de las relaciones interpersonales que se generan, de las funciones laborales y la forma de ejercerlas y de las regulaciones formales que afectan a una organización”, lo cual nos lleva a un clima organizacional. Goncalves (1997) define el clima organizacional como “un fenómeno que media entre los factores del sistema organizacional y las tendencias motivacionales que se traducen en un comportamiento que tiene consecuencias sobre la organización tales como la productividad, satisfacción, rotación, etcétera”. La satisfacción laboral es la actitud ante el trabajo que más atención ha recibido por parte de la investigación y aunque el estudio de su naturaleza y sus causas comienzan en 1935 con Hoppock, algunos autores ya habían estudiado diversas actitudes de los empleados frente a diferentes aspectos del trabajo. Peiró (2000) citado por Cuadra y Veloso (2007).

Por lo tanto, la satisfacción laboral va más allá de las emociones y Navarro et al (2010) y Chiang y Ortega (2011) la definen como “una actitud generalizada ante el trabajo”. Así, el estudio de la satisfacción laboral se enmarca en la concepción de las actitudes hacia el trabajo junto con el compromiso organizacional y la implicación laboral, aseguran Peiró, González R., Bravo y Zurriaga (1995) quienes la definen como una actitud o conjunto de actitudes desarrolladas por la persona hacia su situación de trabajo Chiang y Ortega (2011). La motivación laboral ha sido objeto de estudio sistemático desde unos años antes que la satisfacción laboral; en los años cincuenta surgen teorías sobre la motivación hoy fuertemente consolidadas, mientras que hasta los años sesenta no hay un desarrollo significativo del estudio sobre la satisfacción laboral SATW (1984) citado por Ramírez, et al (2008).

Campbell et al (1970), clasifican las teorías de la motivación de la siguiente manera:

Teorías de Contenido	Teorías de Proceso
Tratan de definir los aspectos y factores específicos que motivan a las personas a trabajar (Jerarquía de las necesidades de Maslow; Motivaciones sociales de McClelland; Bifactorial de Herzberg; X-Y de McGregor; ERC de Alderfer).	Se centran en la descripción de la forma de potenciar, dirigir y terminar la conducta en el trabajo (Path-Goal de Georgopolus, Mahoney y Jones; de las Expectativas de Vroom; de la equidad de Adams; Modelo de circulación de Porter y Lawler; de las metas de Locke).

Unas de las teorías motivacionales que nos ayuda a interpretar la satisfacción laboral del personal de la Pequeña empresa objeto de estudio, es la teoría de Motivación e Higiene de Herzberg. En su teoría



Herzberg (1987) hace referencia a dos factores: el de satisfacción o intrínseco y el de insatisfacción o extrínseco también denominado higiénico. El primero se refiere a las condiciones que tienen relación directa con el contenido del puesto de trabajo; mientras que el segundo factor (insatisfacción, extrínseco o higiénico), se refiere a las condiciones que rodean al individuo al realizar su trabajo y que pueden ser psicológicamente poco saludables para el trabajador.

Muchos estudios que se realizaron en las décadas de 1930 a 1950 se centraron en establecer la relación entre satisfacción y productividad y no se encontró una relación consistente; sin embargo, en la década de 1990, aunque las investigaciones han tenido limitaciones, sí se pueden obtener algunos datos de la evidencia existente. Atalaya (1999). Se han llevado a cabo investigaciones que pretenden encontrar relaciones entre el clima y la conducta de liderazgo, la satisfacción y el compromiso con la organización, la satisfacción y el absentismo y la rotación del personal, la satisfacción y el rendimiento, pero a pesar de la abundante literatura sobre clima organizacional y satisfacción laboral el contenido de ambos constructos dista de ser completo. Salgado, et al (1996).

Dentro de los hallazgos del estudio efectuado por Álvarez, R. (2011) se encuentra una relación lineal positiva y significativa en grado medio entre el grado de satisfacción laboral y el grado de reconocimiento laboral de los empleados del Corporativo adventista de Montemorelos, N. L. Rodríguez, et al (2011) reportan la evidencia de que existe una relación significativa entre el clima, la satisfacción y el desempeño y, considerando las dimensiones del desempeño, sólo el clima predice significativamente el comportamiento funcionario y las condiciones personales, mientras que la satisfacción sólo predice el Rendimiento y la Productividad.

## METODOLOGÍA

El diseño metodológico corresponde a una investigación transversal, descriptiva y cuantitativa. Para efecto de la recolección de la información se tomó como parámetro la escala JSS de Spector (1985), la cual consta de 36 preguntas, relativas a 9 variables (4 reactivos de cada variable). Se decidió agregar una variable denominada *Condiciones del área de trabajo* que contiene 4 reactivos, ya que el cuestionario de Spector no incluye este factor, considerado importante. el instrumento modificado y elaborado para la presente investigación, es tipo escala de Likert, incluye una primera sección que contiene reactivos de datos generales relativos a la edad, género, antigüedad en la empresa, actividad principal, tipo de contratación y nivel de estudios y segunda sección consta de 40 reactivos correspondientes a 10 variables.

Para determinar la confiabilidad del instrumento de medición los resultados fueron sometidos a la prueba Alfa de Cronbach, obteniéndose un coeficiente de consistencia interna de 0.89. Una vez tabulados los datos, el tratamiento estadístico consistió en calcular frecuencias, obtener las Medias y los coeficientes de correlación de Pearson, usando el programa SSPS (versión 17.0). Formulándose las siguientes preguntas de investigación ¿Cuáles son los factores considerados *higiénicos* y motivadores que más influyen en el nivel satisfacción de los trabajadores de la empresa? De los factores higiénicos ¿Será la variable *comunicación* la que más influye en el nivel de satisfacción laboral? De los factores motivadores ¿Será el factor *trabajo en sí* el que más influye en el nivel de satisfacción laboral? ¿Cuáles factores *higiénicos* y motivadores presentan correlación significativa?

## RESULTADOS

Los resultados presentados en este apartado, han sido calculados en base a los datos obtenidos del cuestionario rediseñado y basado en el JSS, *Job Satisfaction Survey* (Spector, 1985), aplicado a 33 sujetos, de los cuales 30 son hombres y 3 mujeres, estableciendo rangos de edad, antigüedad y nivel de estudios, tabulando las frecuencias correspondientes por rangos de edad, la mayoría de los trabajadores se ubica en la categoría de adultos mientras que la minoría son maduros. En relación a la antigüedad en la



empresa, la distribución del personal es muy similar ya que 7 trabajadores tienen más de 10 años de servicio y 6 trabajadores se ubican en los 4 rangos de menos de 1 año hasta menos de 7 años, respectivamente. Con respecto al nivel de estudios, se encontró que son 9 los trabajadores que han cursado tanto Secundaria como Carrera técnica

Para facilitar el análisis se procedió a identificar por separado las variables relativas a factores higiénicos y factores motivadores, según la Teoría Bifactorial de F. Herzberg, en dos categorías En relación a dicha teoría, se decidió, para analizar los resultados de este estudio, determinar rangos a las 6 opciones de respuesta (1 y 2-No satisfacción; 3 y 4-Mediana satisfacción; 5 y 6-Satisfacción). Así pues, las Medias de la totalidad de los factores se ubican en la categoría de *mediana satisfacción*, lo cual hace difícil contestar la primera pregunta de investigación, ya que no sobresalen variables ni higiénicas ni motivadoras como para asegurar cuáles son las que más influyen en el nivel de satisfacción.

El siguiente cuestionamiento de investigación no se responde afirmativamente, pues a pesar de que los trabajadores perciben una adecuada *Comunicación entre el personal*, las Medias más elevadas, dentro de los factores higiénicos, se observan en *Compañeros y Condiciones del área de trabajo*. Asimismo, en relación a los factores motivadores, se formula la tercera pregunta de investigación, y sí es la Media de mayor puntaje la relativa al factor *Trabajo en sí*, siendo la variable que le sigue la de *Recompensa* (reconocimiento de compañeros y del jefe) y, por último, el factor *Promoción* (ascensos). La mayoría de los coeficientes muestran correlaciones significativas aunque no todos los valores son superiores a 0.6, requisito que cumple únicamente la variable *Supervisión*, que se correlaciona significativamente con *el Trabajo en sí*, con *Compañeros de trabajo* y con *Recompensas*, respectivamente. Otras correlaciones altas son las que se refieren a: condiciones de trabajo con beneficios, supervisión con condiciones de trabajo y con comunicación, trabajo en sí con políticas/procedimientos y con comunicación.

## CONCLUSIONES

Los resultados obtenidos en la presente investigación reportan que los trabajadores administrativos y operativos de la empresa objeto de estudio, presentan, en general, una satisfacción media en cuanto a las variables exploradas. Por lo antes mencionado, se puede apreciar que los trabajadores manifiestan estar a gusto y orgullosos por el trabajo que realizan y que éste es importante, que la relación y la comunicación con los compañeros son adecuadas y que el reconocimiento que reciben por su desempeño proviene tanto de parte de los compañeros como del jefe. A su vez, reportan que cuentan con la herramienta, maquinaria y equipo necesarios para hacer las tareas que les corresponden y que las condiciones físicas en el área de trabajo son pertinentes. Consideran que los beneficios y sueldo que reciben de la empresa son limitados y que son pocas las oportunidades que tiene de ascenso (probablemente debido a que el personal operativo es reducido y las tareas a desempeñar son muy específicas, por lo que las vacantes están determinadas por retiro, pensión o jubilación). Se recomienda dar retroalimentación, a los dueños de la empresa, respecto a los aspectos positivos relativos a la satisfacción laboral que reportan los trabajadores en este estudio, que sirvan de apoyo para establecer estrategias de reforzamiento y de mejora, aprovechando las áreas de oportunidad. Una sugerencia para un futuro próximo es ofrecer un diagnóstico de clima laboral que permita incorporar datos que se relacionen directa o indirectamente con la satisfacción laboral.

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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, donde es líder del cuerpo académico Administración aplicada a las Organizaciones; ha participado como ponente en congresos nacionales e internacionales. Su correo electrónico es pena-cardenas@hotmail.com

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, es miembro del cuerpo académico Administración aplicada a las Organizaciones; ha participado como ponente en congresos nacionales e internacionales. Su correo electrónico es guadalupe49@live.com.mx

Ivy Oney Elizabeth Samaniego González, alumna de Licenciatura de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, quien colabora en los proyectos de investigación desarrollados por el cuerpo académico Administración aplicada a las Organizaciones. Su correo electrónico es aivy\_ray30@hotmail.com



# LA COMPETITIVIDAD DEL PROGRAMA DE TUTORÍAS ACADÉMICAS DESDE LA PERCEPCIÓN DE LOS ALUMNOS

Leonel Rosiles López, Universidad Autónoma de Baja California  
Cruz Elda Macías Terán, Universidad Autónoma de Baja California  
Santiago Pérez Alcalá, Universidad Autónoma de Baja California  
Julio Cesar León Prieto, Universidad Autónoma de Baja California

## RESUMEN

*El presente trabajo aborda el tema de las tutorías académicas como una forma de mantener debidamente informado a los estudiantes y evitar el rezago estudiantil, la deserción escolar, y aumentar la eficiencia terminal. La investigación se realizó en la Facultad de Ciencias Administrativas (FCA) de la Universidad Autónoma de Baja California (UABC), México. Desde una perspectiva cuantitativa se analizó la competitividad del programa de tutorías. El propósito de este estudio es determinar si el alumno conoce el programa de tutorías, si desde su opinión, éste: ayuda a adaptarse al ambiente académico, facilita el paso de bachillerato a profesional, informa sobre la vida universitaria, orienta sobre el plan de estudios, brinda información sobre maestros, describe las instalaciones de la escuela y da a conocer el reglamento académico. Este estudio servirá a las autoridades universitarias para mejorar el programa en beneficio del alumno y de la propia institución. La investigación se realizó a través de un muestreo probabilístico, la muestra de población fue de 195 alumnos encuestados. Se diseñó un instrumento de medición, se comprobó su confiabilidad a través del alfa de Cronbach, la información fue procesada a través de estadística descriptiva, los resultados obtenidos permiten hacer conclusiones y recomendaciones.*

**PALABRAS CLAVES:** competitividad, programa, tutoría, ambiente académico.

## COMPETITIVENESS PROGRAM FROM ACADEMIC TUTORING STUDENT PERCEPTIONS

### ABSTRACT

*This paper addresses the issue of academic tutoring as a way to keep students informed properly and avoid lagging student dropouts, and increase terminal efficiency. The research was conducted at the Faculty of Administrative Sciences (FCA) of the Autonomous University of Baja California (UABC), Mexico. From a quantitative perspective analyzed the competitiveness of the mentoring program. The purpose of this study is to determine if the student knows the mentoring program, whether from his view, it: helps you adapt to the academic environment, facilitates the transition from high school to professional, college life reports, guidance on the curriculum provides information on teachers, describes the school facilities and discloses the academic regulations. This study will provide the university authorities to improve the program for the benefit of the student and the institution itself. The research was conducted through a probability sample; the sample population was 195 students surveyed. We designed a measuring instrument, checked for reliability by Cronbach's alpha, the information was processed through descriptive statistics, the results obtained allow conclusions and recommendations.*

**JEL:** M14

**KEYWORDS:** competitiveness, program, tutoring, academic environment.



## INTRODUCCIÓN

Para las instituciones de educación superior el papel que juega el programa de tutoría académica es muy importante. Tener la oportunidad de mantener una comunicación constante y de manera directa con el alumno, tiene como propósito fundamental, apoyarlo en su proceso de adaptación en el inicio de su ingreso a los estudios de licenciatura; ayudarlo a conocer el ambiente universitario, las instalaciones académicas, los laboratorios y equipo disponible, la biblioteca y bibliografía existente; explicarle el contenido del plan de estudios que deberá acreditar para que pueda planear su actividad académica; entre los propósitos de las tutorías se encuentra asesorar al alumno en el control curricular a través de un apoyo directo al momento de escoger las materias que habrá de cursar en el siguiente semestre; de la misma manera se motiva al alumno para que realice sus prácticas profesionales, las cuales le darán la oportunidad de relacionarse de una manera directa con los sectores productivos o de servicios, en los cuales prestará sus servicios profesionales al egresar; uno de los propósitos fundamentales de la tutoría es responder las preguntas e inquietudes de los alumnos de una manera clara, de tal forma que éste se sienta bien informado y pueda tomar decisiones adecuadas de una manera segura y confiable.

En la medida que la institución académica logre mantener bien informado al alumno, le oriente y le ayude en su trayecto por la universidad, evitará el rezago y la deserción académica, asegurando con esto mantener un nivel aceptable de eficiencia terminal y el egreso de profesionistas debidamente preparados. No obstante la importancia del programa de tutoría académica, en el desarrollo de esta investigación, no fue posible encontrar investigaciones sobre el tema hacia dentro de la Facultad de Ciencias Administrativas (FCA) de la Universidad Autónoma de Baja California (UABC), que permitieran conocer antecedentes sobre el comportamiento y resultados del programa, ya sea desde el punto de vista del personal docente o de los alumnos. Por este motivo en esta investigación se pretende conocer cuál es la apreciación que tiene el estudiante sobre este programa, si para los alumnos desde su punto de vista, ¿Consideran que el programa de tutoría académica es competitivo en brindarles apoyo, orientación y ayuda a lo largo de sus estudios de licenciatura, de tal forma que les permita concluir con éxito su carrera profesional?

## REVISIÓN LITERARIA

Las tutorías académicas en el ámbito nacional según Romo (2006), tuvieron como finalidad establecer un programa de atención personalizada a los estudiantes de licenciatura, la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES) en el año de 1999, convocó de entre sus afiliados a investigadores y académicos de universidades públicas, con la finalidad de elaborar una propuesta para establecer un programa para orientar y asesorar a los alumnos de licenciatura. De los trabajos realizados en esta convocatoria se desarrolló un documento al que se denominó *Programas Institucionales de Tutoría, una propuesta de la ANUIES para su organización y funcionamiento de las instituciones de educación superior*, el cual tiene como propósito apoyar al alumno de educación superior a través de tutorías con la finalidad de que logre terminar sus estudios en el plazo establecido en el programa educativo. En este sentido, para el grupo de trabajo de la ANUIES que hizo la propuesta para establecer el programa de tutorías en las instituciones de educación superior, la tutoría tiene como finalidad asistir al alumno durante lo largo de su estancia y formación académica, a través de asistencia personalizada, proporcionada por un docente competente que ha sido capacitado para esta labor, tomado como base las teorías del aprendizaje más que las de enseñanza.

En este programa los diferentes actores deben tener muy claro su participación y compromiso institucional: directivos, docentes, administrativos, técnicos y el alumnado; mismos que deben actuar de manera coordinada para garantizar el éxito de las acciones. A partir del primer semestre del año 2000 los esfuerzos realizados por la ANUIES, en la implantación de programas de tutorías, han sido incluidos en la



política federal a través del Programa Nacional de Educación (2001-2006). A partir de entonces se han destacado las ventajas que aporta este programa, sus limitaciones u obstáculos y la forma de solventarlos.

De acuerdo con el programa institucional de tutorías (ANUIES, 1999), en términos generales para las Instituciones de educación superior, las tutorías son de gran importancia, puesto que representan un recurso necesario para lograr un desempeño académico adecuado del estudiante, apoyan principalmente en los siguientes aspectos. Sirven para adaptarse del bachillerato a la universidad, informan sobre vida universitaria, orientación sobre el plan de estudios, apoyan en la selección de la carga académica cuando hay atraso en algunas materias, brindan apoyo en la toma de decisiones en el avance del plan de estudios, se traducen en mayor control del avance del alumno, dan atención a preguntas, inquietudes, proporcionan información acerca de los maestros y de las instalaciones de la escuela y dan a conocer el reglamento académico, les hace más ameno el paso por la universidad, sirven para fomentar la integración y la convivencia entre los alumnos, proporcionan seguridad y confianza en la toma de decisiones.

Además de los anteriores, las tutorías brindan orientación académica y psicológica, los alumnos se sienten respaldados por un programa creado para ellos, ayudan a despertar el interés del alumno en su formación, proporcionan información sobre el programa de becas a estudiantes, dan a conocer el programa de becarios, informan y fomentan las actividades culturales y deportivas, dan a conocer los programas de movilidad estudiantil, orientan sobre los requerimientos del idioma extranjero, informan sobre programas de servicio social, fomentan las prácticas profesionales, promocionan las estancias de aprendizaje, orientación y apoyan al estudiante en conflictos académicos, representan un apoyo en el desempeño académico y personal del estudiante. Desde el punto de vista de los docentes sobre las tutorías, éstas buscan: Orientar, apoyar, acompañar y guiar a los alumnos durante su trayectoria académica, proporcionarles información, instruirlos en las técnicas de estudio necesarias, estimular su autonomía como estudiantes a través de la solución de problemas, abatir el rezago, la reprobación, y la deserción, elevar el promedio de egreso y de eficiencia terminal, mejorar los índices de desempeño académico, desarrollo de valores, hábitos, actitudes, y el aumento de la probabilidad de tener éxito en sus estudios.

Según Romo (2006) el programa de tutorías se estableció como un recurso de orientación dirigido al alumno de licenciatura, para apoyarlo en su adaptación al ambiente académico y a los procesos de enseñanza, a identificar sus habilidades para el aprendizaje, y el trabajo individual y colectivo, con el fin de aconsejarle y ayudarlo a alcanzar sus objetivos académicos de manera satisfactoria, en el plazo estipulado en el programa académico. De acuerdo con la autora, este programa también tiene como finalidad disminuir los problemas de deserción, rezago académico y bajo aprovechamiento, a la vez pretende aumentar los niveles de egreso y titulación de todos los programas de licenciatura.

Menciona Romo (2006) que a través del programa de tutorías las instituciones de educación superior persiguen aumentar la tasa de titulación, disminuir los índices de reprobación, de rezago, promover la participación del alumnado en el programa de tutorías, contar con un modelo propio de tutorías, elevar el rendimiento académico, lograr la integración plena del estudiante en su proceso de formación, desarrollar habilidades y valores en el tutorado, elevar la producción y articulación de los cuerpos académicos, propiciar el aprendizaje autodirigido. En otro sentido, desde el punto vista de Correa (2005), la competitividad de una institución educativa se determina por su manera intrínseca de ser en el ámbito socioeconómico y cultural en el que se desenvuelve, teniendo como parámetros: tener presencia en un amplio sector del mercado como resultado de su capacidad de innovación cuyo nivel es superior al de la competencia, mantener sistemas administrativos y programas académicos arriba del nivel medio con respecto a otras instituciones.

Por su parte según Moschen (2005), en el plano educativo al hablar de la competitividad institucional, no remite de manera directa a concebir una institución educativa con un alto nivel de equipamiento tecnológico, existen estudios que revelan un orden de preferencia por factores como orientación



confesional, enseñanza mixta, práctica de deportes, clima institucional adecuado, un trato personal y comunicación. Es fundamental considerar la combinación de ciertos factores dentro de la institución, así como la capacidad de innovación como una herramienta para construir las ventajas competitivas, que permitan construir un proyecto educativo que tenga un alto significado para la sociedad.

Para los alumnos la asignación de un tutor significa la posibilidad de contar con asesoría a lo largo de su carrera, mantenerse orientados, resolver dudas y tomar decisiones adecuadas respecto de su carga académica. En el mismo sentido, de acuerdo con la versión de Martínez (2006), en la Universidad Autónoma de Baja California, el sistema de tutorías inició como un subproyecto para el funcionamiento de la flexibilidad curricular, sin embargo a partir de 1995 hubo una restricción de horas para tutorías, debido a la imposibilidad de la institución para realizar pagos por esa actividad, fue hasta 1999 cuando se autoriza la gestión y pago de tiempo por este concepto.

Por otra parte y de acuerdo con lo que establecen los lineamientos generales para la operación de las tutorías académicas (Cuamea, 2012), en la Universidad Autónoma de Baja California desde el año de 1992 se estableció el Proyecto Universitario de Flexibilización Curricular, mismo que tenía como base la identificación y diseño de subproyectos, a través de los cuales surgió el Sistema Tutorial Universitario, como una herramienta de estrategia formativa y metodológica en apoyo al nuevo modelo educativo de la universidad. En este sentido se considera la tutoría académica un proceso a través del cual se proporciona información de manera sistemática al alumno, para que esté en posibilidad de planear su proyecto académico y profesional, con el apoyo de un tutor, que conocerá de sus necesidades y con base en la normatividad le proporcionará los apoyos institucionales disponibles, con pleno respeto a su libertad de decidir su trayectoria académica. Más tarde en el año de 1994-2 el proyecto de flexibilización estableció un módulo dirigido a la capacitación del profesorado en el desempeño de su actividad tutorial.

Desde entonces, a partir de los planes de desarrollo institucional (2002 y 2007) se ha impulsado la continuidad del sistema tutorial, hasta llegar al actual Plan de Desarrollo Institucional (2011-2015) a través del cual se impulsa la formación de los alumnos, mediante un sistema de tutorías que atiende las demandas que manifiesta la comunidad universitaria, respecto de mejorar, evaluar y redefinir la función de las tutorías acorde con el modelo educativo de la universidad. De la misma manera, la Facultad de Contabilidad y Administración hoy Facultad de Ciencias Administrativas, estableció en noviembre de 2005 su plan de desarrollo (2005-2008). Uno de los propósitos del plan de desarrollo era establecer un programa de tutoría académica para apoyar al alumno en el desarrollo de habilidades de aprendizaje, a permanecer en los programas académicos y a egresar de manera exitosa.

Para lograr su cometido, en este programa se establecen las siguientes estrategias: Definir las actividades de tutoría tendientes a apoyar el aprendizaje de cursos de formación básica y estratégicos, el desarrollo de habilidades de asesoría y de promoción de las diferentes modalidades de titulación; crear un consejo para evaluar el impacto del sistema de tutorías; fomentar la participación de maestros, psicólogos e investigadores en el programa, capacitar a los tutores para el manejo del sistema en línea y presencial y en el uso de la base de datos para dar seguimiento educativo; desarrollar métodos de estudio independiente bajo la supervisión y responsabilidad del tutor; elaborar un programa que permita brindar tutorías a través de medios electrónicos a los alumnos. El programa de tutoría académica se instituye para apoyar al estudiante de manera integral, tanto en su desarrollo humano como en su formación académica y profesional, fomentando su participación activa de una manera propositiva en el modelo educativo como estudiante y como profesionista. El contenido del manual de tutorías de la Facultad de Ciencias Administrativas, en gran parte se integra con los elementos considerados por la ANUIES en su documento llamado, *Programas Institucionales de Tutoría, una propuesta de la ANUIES para su organización y funcionamiento de las instituciones de educación superior* (elaborado en diciembre de 1999), en este documento se recogen los objetivos de su aplicación, así como los beneficios y utilidades que brinda al estudiante durante su trayectoria académica para su formación profesional.



## MÉTODO

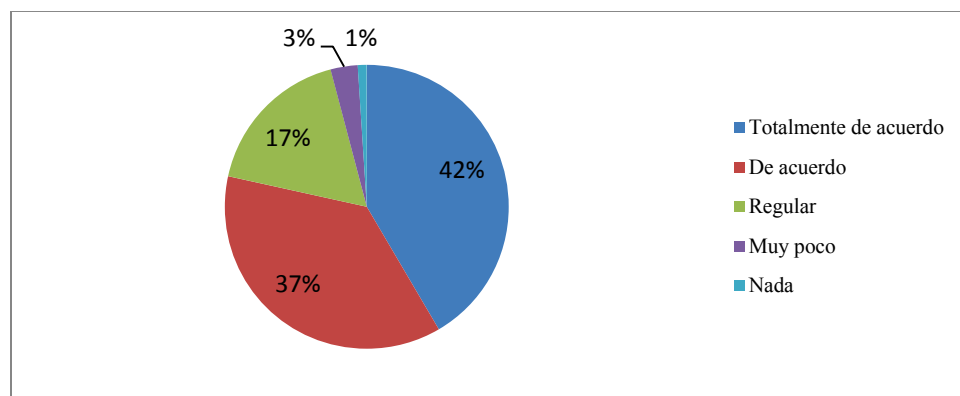
En la presente investigación se realiza un análisis del programa de tutoría académica establecido en la FCA de la UABC, para determinar desde el punto de vista de los alumnos si este programa los apoya en su adaptación académica del nivel medio superior al nivel superior, si consideran que es de utilidad en su orientación y apoyo durante el tiempo que cursan sus estudios de licenciatura. El presente estudio es de tipo descriptivo de corte cuantitativo. La investigación se realiza teniendo como universo a los alumnos de octavo semestre de las seis carreras que se ofrecen en la FCA.

En el desarrollo de esta investigación se hizo un análisis de la bibliografía existente sobre el tema de programas de tutorías académicas. Se midió la variable independiente de adaptación y utilidad académica, a través de sus principales dimensiones e indicadores que determinan la competitividad del programa de tutorías para este estudio. Se elaboró un instrumento de medición el cual consta de ocho opiniones de respuesta, mismo que fue analizado en su confiabilidad mediante la aplicación del paquete estadístico Statistical Package for the Social Sciences (SPSS) por sus siglas en inglés, se le aplicó la prueba estadística Alpha de Cronbach, cuyo factor obtenido fue de .95 del cual se desprende que el instrumento reúne las condiciones satisfactorias para su aplicación. El número de cuestionarios aplicados fue a una muestra de 195 alumnos, una vez capturada la información se procedió al análisis de la información recabada a través de estadística descriptiva, con la finalidad de obtener información que muestre la percepción del alumno respecto del programa de tutorías de la FCA. La variable analizada del programa de tutorías académicas, forma parte de las que integran la propuesta realizada por la ANUIES, como los factores que deben considerarse al establecer y aplicar un programa de esta naturaleza.

## RESULTADOS

Los siguientes parámetros sobre las tutorías fueron dados a conocer a los alumnos de la FCA para que de acuerdo a su percepción escogieran la opción o respuesta que les identifica con el programa analizado.

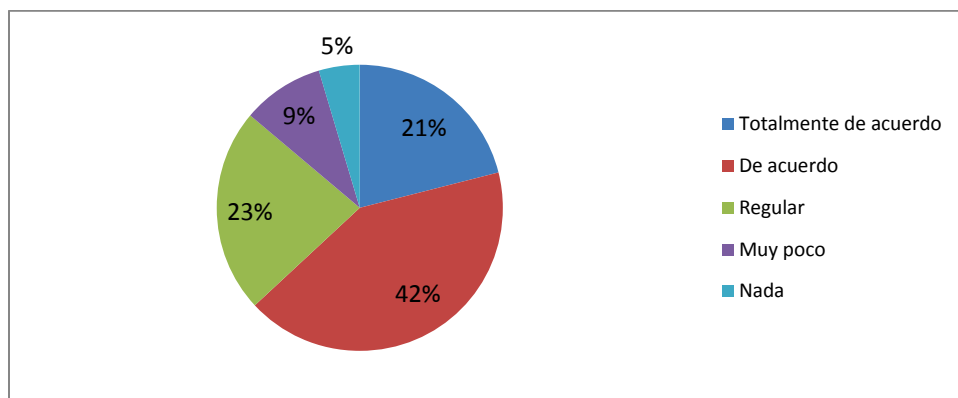
Figura 1: Conozco en Que Consiste el Programa de Tutorías



La Figura 1 muestra que el 42% de los alumnos están totalmente de acuerdo en conocer el programa de tutoría académica, un 37% más dijo si conocerlo, un 17% manifestó conocerlo de manera regular, un 3% lo conoce muy poco y el 1% dijo no conocerlo.

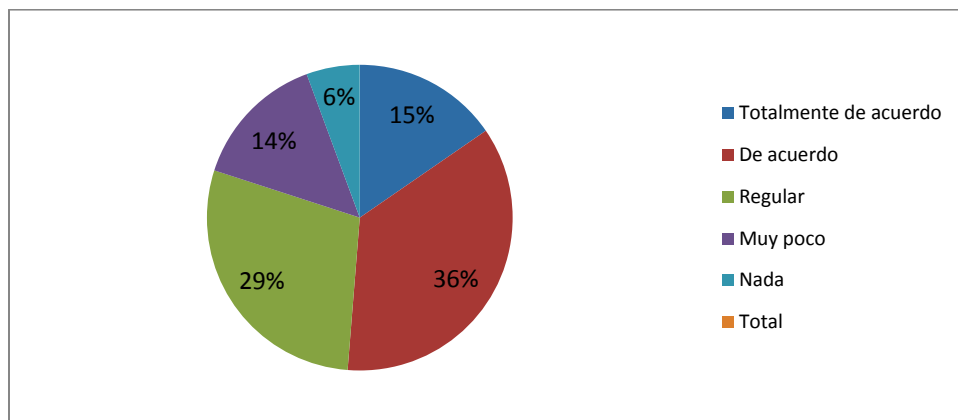


Figura 2: las Tutorías Sirven Para Adaptarse al Ambiente Académico



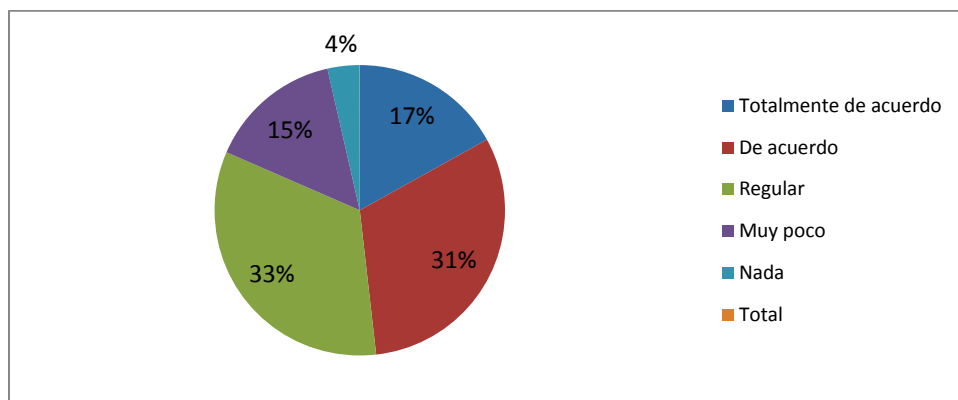
En la Figura 2 se presenta que el 21% de los alumnos encuestados manifestó estar totalmente de acuerdo en que las tutorías sirven para adaptarse al ambiente académico, mientras que un 42 % están de acuerdo en que si son útiles, el 23% dijo que son útiles de manera regular, para un 9 % son de poca utilidad, en tanto que el 5% restante no les encuentra utilidad.

Figura 3: las Tutorías Apoyan la Adaptación de Bachillerato a Profesional



En la Figura 3 para el 15 % de los alumnos encuestados, las tutorías apoyan totalmente la adaptación de bachillerato a profesional, otro 36% están de acuerdo en que si presentan un apoyo, para un 29% el apoyo que prestan es regular, el 14% consideran que es muy poco el apoyo que prestan y según el 6 % el apoyo es nulo.

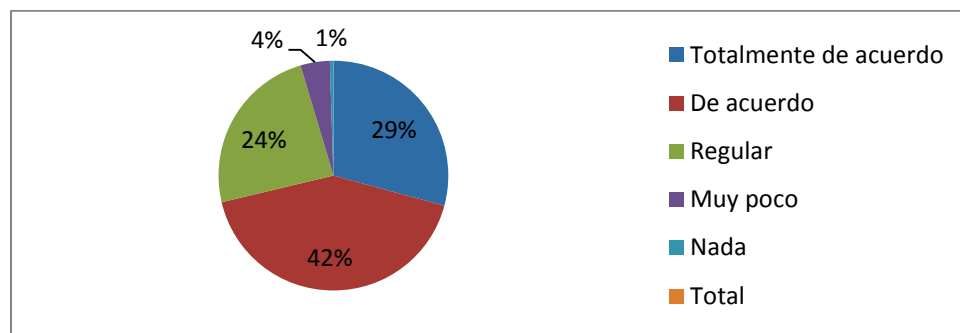
Figura 4: las tutorías informan sobre la vida universitaria.



La Figura 4 muestra que el 17% de los alumnos percibe que las tutorías informan totalmente sobre la vida universitaria, mientras que un 31 % coinciden en que si informan al respecto, para el 33 % de los alumnos la información que dan es regular, un 15 % considera que la información es muy poca y para el 4% restante la información que prestan es nula.

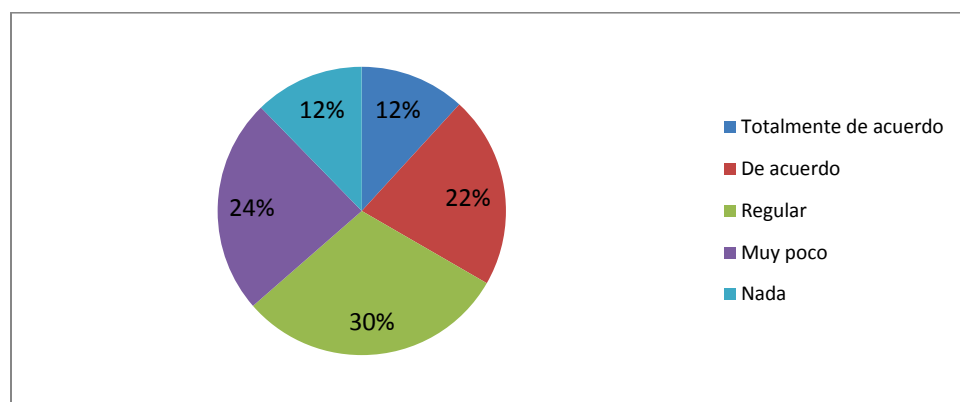


Figura 5: Las Tutorías Orientan Sobre El Plan De Estudios



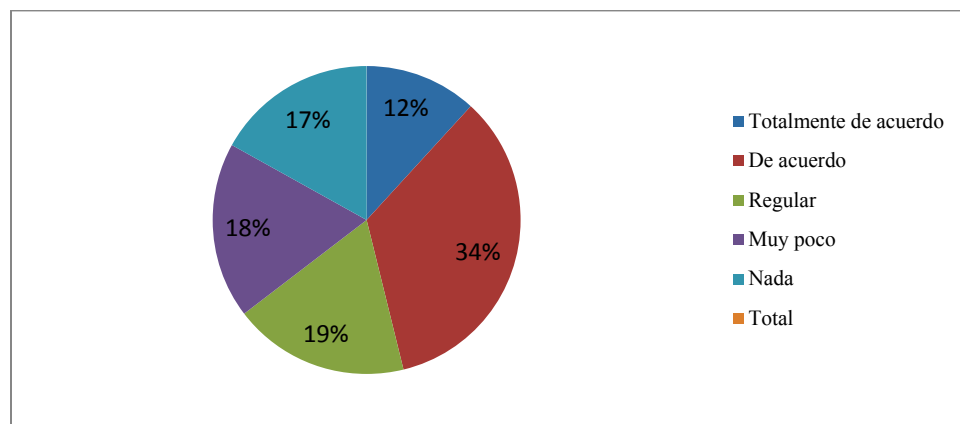
La Figura 5 muestra la percepción que tienen los alumnos en cuanto a la orientación que prestan las tutorías sobre el plan de estudios, en este sentido el 29 % coincidió en estar totalmente de acuerdo en que sí orientan, otro 42% están de acuerdo en que sí orientan, por su parte el 24% dijeron que la orientación es regular, según el 4% se recibe muy poca orientación y para el 1% restante no se da información al respecto.

Figura 6: las Tutorías Brindan Información Sobre Maestros



En la Figura 6 se muestra la opinión de los alumnos respecto de la información que brindan las tutorías sobre los maestros, al respecto el 12 % coincidió en estar totalmente de acuerdo en que sí se brinda información, opina un 22 % estar de acuerdo en que sí se brinda información, para un 30% la información recibida es regular, un 24 % más opinó que es muy poca la información que reciben, un 12% manifestó que no recibieron información.

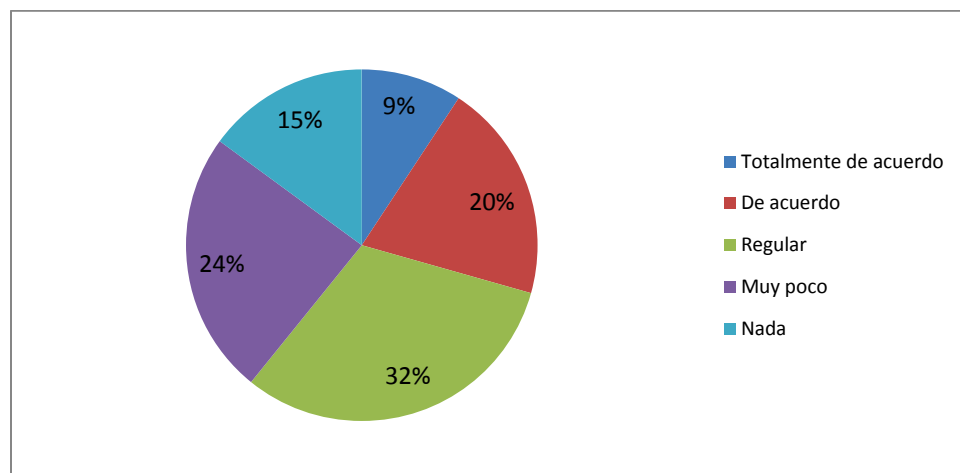
Figura 7: las Tutorías Informan Sobre las Instalaciones de la Escuela



En la Figura 7 se muestra que el 12 % de los alumnos coincidió estar totalmente de acuerdo en que las tutorías les informan sobre las instalaciones de la escuela, según un 34 % si reciben información, en opinión de un 19 % la información que ofrece el programa es regular, para un 18% la información que se recibe es poca y un 17% opina que no reciben información sobre este particular.



Figura 8: las Tutorías Informan Sobre el Reglamento Académico



La Figura 8 muestra que un 9% de los alumnos encuestados manifestó estar totalmente de acuerdo en que las tutorías les informan sobre el reglamento académico, mientras que otro 20% coincidió en estar de acuerdo en que si le brindan información al respecto, para el 32 m% la información es regular, un 24% dijo que la información recibida es muy poca y según el 15 % restante la información que recibieron fue nula.

Una vez realizado el análisis de la información recabada se cuenta con los elementos necesarios de acuerdo con la opinión de los encuestados, para determinar si el programa de tutorías académicas de la FCA, desde el punto de vista de los estudiantes es competitivo. En este documento se analiza solo una de seis variables que integran de manera completa la investigación.

## CONCLUSIONES

Primera. De la Figura 1 se puede concluir que el 79% de los alumnos considera que conocen en que consiste el programa de tutorías, lo cual puede interpretarse que hubo influencia del programa hacia el alumno durante su estancia en la universidad, por consiguiente si logra su objetivo de mantener al alumno informado Segunda. De acuerdo con la Figura 2 en la cual se pregunta si las tutorías sirvieron a los alumnos para adaptarse al ambiente académico, considerando que el 63 % contestó de manera favorable y un 23% manifestó que de manera regular, se concluye que con estos parámetros el programa de tutoría si es competitivo. Tercera. De acuerdo con la Figura 3 en cuanto al resultado obtenido al preguntarle a los alumnos, si las tutorías les apoyan en su adaptación de bachillerato a profesional, el 51 % estuvo de acuerdo en la utilidad del programa, mientras que un 33% percibió que hubo un apoyo regular, por consiguiente con este resultado se puede confirmar que si es competitivo el programa de tutorías que se aplica en la FCA. Cuarta. De acuerdo con la Figura 4 al preguntarse a los alumnos si la tutoría les informa sobre la vida universitaria, un 48% manifestó haber estar satisfecho con la información recibida, mientras un 33 % dijo que recibió información regular al respecto, este resultado confirma la eficacia del programa de tutoría académica. Quinta. En la Figura 5, la respuesta dada por los estudiantes al preguntarles si consideran que las tutorías orientan sobre el plan de estudios, un 71% contestó de manera favorable, mientras que un 24% percibió una orientación regular, de esta manera se confirma que el programa de tutorías es competitivo al dar orientación a los alumnos.

Sexta. En la Figura 6 la respuesta de los alumnos al preguntarles si consideraban que las tutorías les brindan información sobre maestros, se encontró que un 34 % del alumnado coincidió en que sí recibían información al respecto, para un 30% la información recibida fue regular, un 24 % opinó que la información recibida fue muy poca, mientras que el 12% asegura no haber recibido información al respecto; en este sentido se considera que es necesario incluir mayor información sobre los docentes en el



programa de tutorías, para mantener mejor informados a los alumnos y que ellos puedan elegir con anticipación con quien cursar su carga académica.

Séptima. El resultado de la figura 7 muestra que el 46 % de los alumnos están de acuerdo en que el programa de tutorías les informa sobre las instalaciones de la escuela, mientras que un 32% opinó que la información recibida fue regular, un 18% coincide en que la información recibida es muy poca, además el 17% restante manifestó que la información recibida fue nula; de lo anterior se desprende que existe la necesidad de incluir mayor información sobre las instalaciones universitarias, para que el alumno pueda hacer un mejor uso de las mismas. Octava. En la Figura 8 donde se pregunta a los alumnos si desde su percepción las tutorías les informan sobre el reglamento académico, solo un 29% manifestó haber recibido este tipo de información, mientras que un 32 % dijo que la información que recibió fue regular, un 24% haber recibido muy poca información sobre el particular y el 15% restante coincidió en que la información recibida fue nula; lo anterior pone de manifiesto la necesidad de dar a conocer los estatutos académicos en el programa de tutorías a los alumnos, con la finalidad de mantenerlos informados y darles a conocer sus derechos y obligaciones de manera personal.

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# **EVALUACIÓN DE LA VALIDEZ Y CONFIABILIDAD DE UN INSTRUMENTO DE MEDICIÓN DE LA GESTIÓN DE LA DIVERSIDAD. UN ESTUDIO DE UNA EMPRESA AEROESPACIAL**

Cinthia Irene Carrazco Soto, Universidad Autónoma de Baja California  
Sonia Elizabeth Maldonado-Radillo, Universidad Autónoma de Baja California  
Virginia Guadalupe López Torres, Universidad Autónoma de Baja California

## **RESUMEN**

*Este trabajo se caracteriza por ser de tipo descriptivo con diseño no experimental, cuyo objetivo es presentar el análisis de la validez y confiabilidad de un instrumento de medición constituido inicialmente por 23 ítems que evalúan la gestión de la diversidad de una empresa del sector aeroespacial a través de cinco variables: Orientación y capacitación, Ambiente organizacional incluyente, Interacción entre grupos diversos, Aceptación por la diversidad y Atributos de la diversidad. Para lograrlo la estrategia metodológica se planeó en cuatro etapas en la primera etapa se realizó el abordaje teórico del constructo y el diseño del instrumento de medición; en la segunda etapa se llevó a cabo la evaluación del contenido a través de un panel de expertos; en la tercera etapa se realizó la validez de constructo mediante un análisis factorial exploratorio; en la cuarta, se analizó la consistencia interna a través del alfa de Cronbach. El instrumento se aplicó a una muestra de 416 empleados del sector aeroespacial, con ella se obtuvo un coeficiente de confiabilidad de 0.900; el análisis de los ítems no precisó ninguna eliminación de éstos y finalmente el instrumento quedó conformado por 23 ítems resultando válido y confiable para medir la gestión de la diversidad en el contexto estudiado*

**PALABRAS CLAVES:** Gestión de la diversidad, Industria aeroespacial, Validez de constructo, Fiabilidad

## **THE VALIDITY AND RELIABILITY OF A MEASUREMENT INSTRUMENT TO THE DIVERSITY MANAGEMENT. A STUDY OF AN AEROSPACE COMPANY**

### **ABSTRACT**

*This is a descriptive type paper with a non-experimental design, and its goal is to present an analysis of the validity and reliability of a measurement instrument, conformed by 23 items that evaluate diversity management of an aerospace industry firm through five variables: Orientation and training, Inviting organizational atmospheres, Interaction within diverging groups, Diversity acceptance, and Diversity attributes. In order to achieve this, the methodological strategies were planned in four stages. In the first stage we accomplished the construct's theoretical approach and the instrument's measurement design; in the second stage an expert panel carried out the evaluation of content; in the third stage the validity of the construct was reached through an exploratory factor analysis; in the fourth one, internal consistency was analyzed through Cronbach's alpha coefficient. The instrument was applied to a sample of 416 aerospace industry employees, obtaining a reliability coefficient of 0.900; analysis did not require elimination of any items and at the end the instrument, which proved to be valid and reliable to test diversity management in the context considered, was shaped by 23 items.*

**JEL:** C52, L10



**KEY WORDS:** Diversity management, Aerospace industry, Construct validity, Reliability

## INTRODUCCIÓN

El desarrollo de la industria aeroespacial en México refleja la tendencia mundial: las actividades de menor valor agregado se desarrollan en países periféricos y las actividades de primer nivel en las grandes industrias ubicadas en Estados Unidos y Europa (Hualde y Carrillo, 2007). En el 2006, el 31% de las empresas aeroespaciales asentadas en México se localizan Baja California cuyo origen se remonta 40 años atrás; su objetivo es orientar la cadena de valor hacia procesos y productos de mayor valor agregado (Hualde y Carrillo (2007). En el 2008 se reportó la existencia de 48 plantas que generan 14,220 empleos, de las cuales 17 empresas son grandes, 16 medianas y 17 pequeñas y micro empresas (Producen, 2008).

Este asentamiento se vio favorecido por la ubicación estratégica de México en relación con los Estados Unidos y Canadá, ofrece potencialidades significativas de crecimiento respecto a las exportaciones de México. La distribución espacial de estas empresas del agrupamiento aeroespacial a diciembre de 2008, según información tomada de Producen 2008, es la siguiente: Tijuana tiene 24 plantas, 50% del total de las plantas ubicadas en el estado con 6,243 empleados (43.9%); Mexicali, 16 plantas (33.3%) con 6218 empleados (43.73%); Ensenada, 4 plantas (8.3%) con 1,072 empleados (7.5%); y, Tecate, 4 plantas (8.3%) con 687 empleados (4.8%); en Rosarito no se encuentran ubicadas plantas de este giro de industria. De las 48 empresas ubicadas en el estado de Baja California, 40 son de origen estadounidense y 8 de origen nacional; estas últimas, enfocadas principalmente a la proveeduría de este conglomerado industrial. Las principales actividades que realizan en México este tipo de organizaciones industriales son: componentes de maquinaria, arneses y cables, componentes para sistemas de aterrizaje, inyección plástica, intercambiadores de calor, equipos de precisión, reparación de superficies de sustentación, sistemas de audio y video, componentes electrónicos e interiores (Producen, 2006).

Dada la importancia que reviste para la economía de Baja California y considerando el multiculturalismo de estas empresas es conveniente buscar herramientas que permitan identificar si las empresas del giro aeroespacial gestionan la diversidad. Hasta este momento no se ha encontrado en esta región un instrumento que permita esta identificación; de ahí que, el presente trabajo analiza la validez y confiabilidad de un instrumento a través del cual sea posible estudiar la gestión de la diversidad que se aplica en las organizaciones industriales ubicadas en la ciudad de Mexicali, Baja California, dentro del agrupamiento de empresa maquiladora del giro aeroespacial, ya que éste se encuentra integrado por empresas específicamente de origen estadounidense, que aprovechan la ventaja de la ubicación geográfica y los beneficios aduanales que les brinda el programa de la industria maquiladora ubicada en la frontera norte de México-Estados Unidos.

## METODOLOGÍA

El objetivo de este trabajo es, precisamente, desarrollar una herramienta que permita identificar la Gestión de la diversidad y que reúna las características psicométricas adecuadas. La investigación es aplicada y su estrategia metodológica se basó en un estudio descriptivo con diseño no experimental. La unidad de análisis de esta investigación fue una empresa transnacional de origen estadounidense perteneciente a la industria de giro aeroespacial ubicada en la ciudad de Mexicali, B.C. Para efectos de este estudio, la población estuvo conformada por 104 grupos de supervisor-subordinado de una empresa aeroespacial, los participantes fueron elegidos a través de un muestreo censal. Para la recolección de los datos, se diseñó un cuestionario en el que se establecieron un conjunto de ítems distribuidos en cinco variables que aseguraran la validez del concepto Gestión de la diversidad de acuerdo al contexto aquí presentado; para lograrlo, se tomó en consideración: la revisión bibliográfica de trabajos relacionados con la Gestión de la diversidad, tales como: Cox (1991); Connerly y Pedersen, 2005); Härtel (2004); Nkomo y Cox (1996); Milliken y Martins (1996). El cuestionario en su versión inicial se integró por 23 ítems agrupados en



cinco variables, la primera de ellas referida a la Orientación y capacitación, con 8 ítems; la segunda al Ambiente organizacional incluyente, con 4 ítems; la tercera a la Interacción entre grupos diversos, con 4 ítems; la cuarta relacionada con la Aceptación por la diversidad, con 3 ítems y; finalmente, la cuarta referida a los Atributos de la diversidad, con 4 ítems (Tabla 1). El escalamiento fue de tipo Likert, donde 1) Muy en desacuerdo, 2) En desacuerdo, 3) Algo en desacuerdo, 4) Algo de acuerdo, 5) De acuerdo y 6) Totalmente de acuerdo. La puntuación mínima para los ítems fue de 1 y la máxima de 6.

La validez de contenido del instrumento se llevó a cabo mediante el Modelo de Lawshe (1975) modificado por Tristán y Molgado (2008). Se trabajó con 5 expertos, dos en la parte metodológica y tres en el área de la Gestión de la diversidad a quienes se les pidió que evaluaran por separado los ítems de un cuestionario de acuerdo a su relevancia definida como la importancia del ítem para la evaluación de la Gestión de la Diversidad, con base en la siguiente escala: 1) Esencial, 2) Útil pero no esencial, y 3) No importante. La validez de constructo se determinó a través de un análisis factorial exploratorio (AFE). Para la extracción de factores se empleó el método de componentes principales aplicando rotación ortogonal *Varimax*. El método utilizado para medir la fiabilidad fue la determinación del coeficiente alfa de Cronbach, según un consenso general sobre el límite inferior del alfa es de 0.70, pudiendo bajar hasta 0.60 solo en casos de investigaciones exploratorias (Agresti y Finlay, 1986).

## RESULTADOS

Después de abordaje teórico el instrumento (versión inicial) fue sometido a juicio de los expertos y así se determinó la validez global del instrumento con el modelo Lawshe encontrando un resultado de 0.83 ó 83% lo que puede considerarse como satisfactorio. Desde este punto de vista, el instrumento que se elaboró fue exitoso ya que después de haber sido valorado por los cinco expertos, tanto prácticos como metodológicos, logró obtener una puntuación por encima de 0.58 (Tristán y Molgado, 2008). Posteriormente se efectuó un análisis factorial exploratorio de primer grado, mediante el método de análisis de componentes principales con rotación tipo *Varimax*, previamente verificando la adecuación muestral de los datos disponibles mediante dos indicadores del grado de asociación de las variables como son las pruebas de Kaiser-Meyer-Olkin (KMO) y de esfericidad de Barlett.

El KMO fue de .897 y la prueba de esfericidad de Barlett ( $C^2=4263.965$ ;  $p=.000$  para 253 gl), lo cual indica que los datos son adecuados para el uso del modelo de análisis factorial (Lévy y Varela, 2003). El análisis factorial arrojó una variación explicada de 60.54% (Tabla 1) y encontró que todos los ítems tiene una carga factorial  $>0.45$  (Tabla 2, 3, 4, 5 y 6), por tanto, se tomó la decisión de incluirlos en el cuestionario. En el primer factor se explica el mayor porcentaje de la variabilidad de los datos (18.45%) y se observa que todos los ítems (7, 12, 13, 14, 15, 16, 17, 18) hacen referencia Orientación y capacitación a los empleados, por tanto, estos 8 ítems integran este primer factor (Tabla 2).

Tabla 1: Varianza explicada

Factores	Eigenvalores			Extracción (Suma de las saturaciones al cuadrado)			Rotación (Sumas de las saturaciones al cuadrado)		
	Total	% Varianza explicada	% Acumulado	Total	% de la Varianza	Acumulado %	Total	% de la varianza	% Acumulado
1	7.698	33.469	33.469	7.698	33.469	33.469	4.245	18.458	18.458
2	2.238	9.729	43.198	2.238	9.729	43.198	2.759	11.996	30.454
3	1.468	6.382	49.580	1.468	6.382	49.580	2.631	11.440	41.894
4	1.344	5.842	55.422	1.344	5.842	55.422	2.200	9.565	51.460
5	1.178	5.124	60.546	1.178	5.124	60.546	2.090	9.086	60.546

En esta tabla se presenta la variación explicada de los ítems. El primer factor explica el 18.45% de la variabilidad, el segundo factor explica el 11.99%, el tercer factor explica el 11.44%, el cuarto factor explica el 9.56% y finalmente, el quinto factor explica el 9.08% de la variabilidad de los datos. Fuente: Elaboración propia con datos del trabajo de campo



Tabla 2: Cargas Factoriales del Factor 1 (Orientación y Capacitación de los Empleados)

#	Í t e m	Carga Factorial
16.	Se da entrenamiento para reducir los prejuicios culturales	.751
15.	Se imparten seminarios de igualdad de oportunidades	.751
17.	Se da entrenamiento en la solución de conflictos inter-grupales	.720
14.	Se cuenta con programas de mentores para la integrar redes informales entre los empleados	.680
18.	Se imparte entrenamiento en la administración y valoración de la diversidad	.647
13.	Se trata explícitamente la diversidad cultural dentro de la declaración de la Misión de la empresa	.612
7.	Se capacita al personal de la organización en aspectos relacionados con la apreciación de la diversidad cultural	.594
12.	Los comités clave dentro de la organización están formados por representantes de los diversos grupos culturales	.479

*Esta tabla presenta los ítems que dieron cargas elevadas (>.5) en el Factor 1, dado que todos los ítems se refieren a la preocupación de la organización por capacitar o entrenar a sus empleados, este factor fue denominado: Orientación y Capacitación de los empleados. Elaboración propia con datos del trabajo de campo*

En un segundo factor se detecta que los ítems relacionados con el Ambiente organizacional incluyente (19, 20, 21, 22) presentan cargas factoriales altas (>0.5), y explican el 11.99% de la variabilidad; por tanto, estos 4 ítems conforman este segundo factor (Tabla 3).

Tabla 3: Cargas factoriales del Factor 2 (Ambiente organizacional incluyente)

#	Í t e m	Carga Factorial
20.	Es común que en mi empresa las personas nos tratemos con dignidad y respeto mutuo	.731
21.	Es común que en mi empresa los hombres y mujeres con experiencia amplia y diversa formen equipos multidisciplinarios	.688
19.	En mi empresa existen programas para promover a las personas por sus propios méritos	.672
22.	La diversidad de los empleados de nuestra empresa beneficia a nuestros clientes en todo el mundo	.651

*Esta tabla describe los ítems que dieron cargas elevadas en el Factor 2, en el cual se observa que todos los ítems se relacionan con el ambiente que se percibe en la empresa por lo cual este factor fue denominado: Ambiente organizacional incluyente. Elaboración propia con datos del trabajo de campo.*

En el tercer factor se comprueba que los ítems de mayor ponderación son 23, 24, 25 ya que tienen que ver con la Interacción entre grupos diversos y que explican el 11.44% de la variabilidad de los datos; por tanto, estos 3 ítems constituyen el tercer factor (Tabla 4).

Tabla 4: Cargas Factoriales del Factor 3 (Interacción Entre Grupos Diversos)

#	Í t e m	Carga Factorial
23	En las políticas y prácticas de la empresa existe tolerancia y respeto hacia todos los empleados, sin importar raza, grupo étnico, género, orientación sexual, credo religioso o cualquier otra identidad de los empleados	.885
24.	Mi empresa fomenta un ambiente incluyente y apoya a los equipos diversos, lo que mejora la creatividad e innovación y los resultados organizacionales	.864
25	La empresa prepara a sus líderes para la apreciación de la diversidad en sus equipos de trabajo	.846

*Esta tabla muestra los ítems que presentan las cargas factoriales más elevadas (>.5) en el Factor 3 y que se relacionan con la interacción entre los grupos. Elaboración propia con datos del trabajo de campo*

Lo que respecta al cuarto factor, ahí se ubican los ítems 19, 20, 21, 22 cuyas cargas factoriales son mayores que 0.50 las cuales explican el 9.56% de la variabilidad orientados a la Aceptación por la diversidad; por tanto, estos 4 ítems integran este cuarto factor (Tabla 5).



Tabla 5: Cargas factoriales del Factor 4 (Aceptación de la diversidad)

#	Í t e m	Carga Factorial
20.	Es común que en mi empresa las personas nos tratemos con dignidad y respeto mutuo	.731
21.	Es común que en mi empresa los hombres y mujeres con experiencia amplia y diversa formen equipos multidisciplinarios	.688
19.	En mi empresa existen programas para promover a las personas por sus propios méritos	.672
22.	La diversidad de los empleados de nuestra empresa beneficia a nuestros clientes en todo el mundo	.651

*En esta tabla se presentan los ítem que presentan cargas factoriales elevadas (>.5) en el Factor 4 y que se relacionan con la aceptación a la diversidad. Elaboración propia con datos del trabajo de campo*

Finalmente el quinto factor explica el 9.08% de la variabilidad con 4 ítems cuyas cargas factoriales son mayores a 0.5; los ítem que integran este factor son 1, 2, 3, 4 (Tabla 6).

Tabla 6: Cargas Factoriales del Factor 5 (Atributos de la Diversidad)

#	Í t e m	Carga Factorial
2.	Tengo compañeros de trabajo originarios de distintos países del mundo	.680
4.	Tengo compañeros que hablan algún otro idioma adicional al castellano	.649
3.	Tengo compañeros que hablan alguna lengua indígena además del castellano	.625
1.	Tengo compañeros de trabajo originarios de distintos estados y regiones de México	.562

*Esta tabla describe los ítems que dieron cargas elevadas en el Factor 5, en ella se observa que todos los ítems se relacionan con la existencia en la empresa de personas de origen y habla extranjera. Elaboración propia con datos del trabajo de campo.*

Por último, en la cuarta etapa se determinó la fiabilidad del instrumento a través del análisis de consistencia interna, alfa de Cronbach, que se utiliza para evaluar la homogeneidad de los distintos ítems de una misma variable y del cuestionario global; este análisis reveló que la fiabilidad global fue de 0.900. También, se analizó la fiabilidad de cada una de las subescalas (Variables) del instrumento, encontrando que la variable Aceptación por la diversidad es la que presenta la fiabilidad más alta de  $\alpha = 0.926$  con respecto a las otras variables; y, la variable Atributos de la diversidad con la fiabilidad más baja de  $\alpha = 0.592$  (Tabla 7).

Tabla 7: Coeficientes de Fiabilidad

DETERMINANTES DE LA GESTIÓN DE LA DIVERSIDAD	ALFA DE CRONBACH (unidad de análisis N=416)	NO. DE ÍTEMS
Orientación y capacitación a los empleados	.873	8
Ambiente organizacional incluyente	.600	4
Interacción entre grupos diversos	.776	4
Aceptación por la diversidad	.926	3
Atributos de la diversidad	.592	4
<b>GENERAL</b>	<b>.900</b>	<b>23</b>

*Aquí se describen los índices de confiabilidad de cada una de las variables que integran la Gestión de la diversidad, así como el número de ítems que conforman cada una de las variables. Fuente: Elaboración propia, cálculo efectuado a través del SPSS 19*

## CONCLUSIONES

Como ya se mencionó anteriormente, este trabajo tuvo por objetivo validar un instrumento para la medir la Gestión de la diversidad, y que a través del análisis riguroso permitió probar el valor de las variables: Orientación y capacitación a los empleados, Ambiente organizacional incluyente, Interacción entre grupos diversos, Aceptación por la diversidad y Atributos de la diversidad. En general, los resultados revelan que las cinco variables propuestas para el presente estudio en su mayoría presentan cargas factoriales satisfactorias ( $\geq 0.47$ ), las cuales son aptas para ser incluidas como factores integrantes del instrumento; así el modelo se integra por 23 ítems justificado a través de la validación de contenido y de constructo, así como por la fiabilidad de 0.900 determinada por el alfa de Cronbach.



En este sentido, la determinación de la validez de contenido del instrumento mediante el método de Lawshe modificado por Tristán y Molgado (2008) indica, que en su conjunto, los ítems muestran buena claridad en relación a la especificidad del concepto, al alcanzar un Índice de Validez global (CVI) de 0.83 (83%). Por lo que se refiere a la validez de constructo, ésta se determinó mediante el análisis factorial exploratorio empleando el método de análisis de componentes principales con rotación tipo *Varimax*; encontrando una variación explicada del 60.54% y una matriz rotada que permitió identificar cinco factores cuyos ítems alcanzan cargas factoriales superiores a 0.47

La variable de mayor peso corresponde Orientación y capacitación del personal, con 8 ítems; en segundo lugar, la variable referida al Ambiente organizacional incluyente, con 4 ítems; en tercer lugar, la variable Interacción entre grupos diversos, con 4 ítems; en cuarto lugar, la variable Aceptación de la diversidad con 3 ítems; y, finalmente, en quinto lugar, la variables Atributos de la diversidad, con 4 ítems. La confiabilidad del cuestionario determinada a través del alfa de Cronbach en la versión final del instrumento de 23 ítems presentó un índice de fiabilidad global de 0.900, considerándose un puntaje aceptable. Los índices de consistencia interna de cada una de las variables oscilaron entre 0.592 y 0.926, siendo buenos en su totalidad. Con la realización de este trabajo, en el análisis de evaluación se constató que el instrumento desarrollado posee características psicométricas adecuadas, por lo que unido a su brevedad y fácil aplicación, puede servir como base para la realización de futuras investigaciones empíricas y convertirse en una herramienta importante, para identificar la Gestión de la diversidad en empresas del sector aeroespacial.

El aporte del presente estudio fue entonces la validación de un instrumento en el área de Gestión de la diversidad, sustentado en dos razones importantes: primero por considerar esta área como fundamental para el desarrollo de la competitividad en las organizaciones y segundo, pretende servir de modelo metodológico en investigaciones similares del sector aeroespacial. Este estudio persigue que la aportación de datos e información sea de utilidad para la resolución de la problemática que se da como producto del multiculturalismo de los grupos. Así, pues, los beneficiarios del estudio serán los empresarios quienes podrán utilizar la información para ampliar su toma de decisiones entorno a la Gestión de la diversidad.

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Cinthia Irene Carrazco Soto, Docente de la Facultad de Ciencias Administrativas del campus Mexicali de la Universidad Autónoma de Baja California, Doctora en Administración, por CETyS Universidad. Correo: [cinthia.carrazco@uabc.mx.edu](mailto:cinthia.carrazco@uabc.mx.edu)

Sonia Elizabeth Maldonado-Radillo, Docente de la Facultad de Ciencias Administrativas y Sociales y Jefe del Departamento de Auditoría del campus Ensenada de la Universidad Autónoma de Baja California, Doctora en Ciencias Administrativas, de la Universidad Autónoma de Baja California. Correo: [sonia.maldonado@uabc.edu.mx](mailto:sonia.maldonado@uabc.edu.mx)

Virginia Guadalupe López Torres, Docente de la Facultad de Ciencias Administrativas y Sociales del campus Ensenada de la Universidad Autónoma de Baja California, Doctora en Ciencias Administrativas, de la Universidad Autónoma de Baja California. Correo: [vglopeztorres@gmail.com](mailto:vglopeztorres@gmail.com)



# LA INEXISTENCIA, INCONSISTENCIA E INAPLICABILIDAD DE LA REGLAMENTACIÓN AMBIENTAL MUNICIPAL EN EL SUR DE TAMAULIPAS

Luis Moral Padilla, UACJS – Universidad Autónoma de Tamaulipas  
Jesús Apolinar Martínez Puebla, UACJS – Universidad Autónoma de Tamaulipas  
José Miguel Cabrales Lucio, UACJS- Universidad Autónoma de Tamaulipas

## RESUMEN

*En este estudio fueron conocidos los conceptos de la reglamentación municipal, examinándose la fundamentación Constitucional, Legal Federal y Local de las facultades que se otorgan a los municipios en la realización de acciones de protección del medio ambiente y recursos naturales, en su análisis, fue considerado el procedimiento que propone Centro Nacional de Desarrollo Municipal, (CEDEMUN) con las adecuaciones pertinentes observadas en la práctica de cada municipalidad, la delimitación de la investigación se circunscribió en la zona sur del Estado de Tamaulipas, en virtud de advertir la situación de regulación de la problemática ambiental de esa región, que según ambientalistas locales, en ésta época ha ido acrecentándose sin que haya habido intervenciones de remediación por parte de las autoridades municipales. Se identificaron en el contenido de los reglamentos ambientales de Tampico y Ciudad Madero, coincidencias y divergencias de algunos temas importantes, encontrándose que estos últimos los incorpora Madero, siendo omiso al respecto Tampico. Tocante a ciudad Altamira aquí no existe reglamento ambiental, solo uno relativo a la cuestión de la limpieza que atañe a la salud. De lo anterior se desprendió que en la zona sur se identifican sus municipios por la inexistencia (Altamira), inconsistencia e inaplicabilidad (Tampico y Cd. Madero) de sus reglamentos ambientales.*

**PALABRAS CLAVES:** Inexistencia, Inconsistencia, Inaplicabilidad, Reglamentación Ambiental, Municipal.

## THE ABSENSE, INCONSISTENCY AND INAPPLICABILITY OF ENVIRONMENTAL REGULATION MUNICIPAL SOUTHERN TAMAULIPAS.

## ABSTRACT

*In this study were known concepts of municipal regulations, examining the Constitutional foundation, Federal and Local Law of the powers granted to municipalities in the implementation of measures to protect the environment and natural resources, in its analysis, it was considered procedure proposed National Center for Municipal Development (CEDEMUN) with suitable adaptations observed in practice in each municipality, the delimitation of the research was limited in the southern state of Tamaulipas, notice under regulation situation environmental problems of the region, which according to local environmentalists, in this era has gone without having had to accrue remediation interventions by municipal authorities. Were identified in the content of the environmental regulations of Tampico and Ciudad Madero, similarities and differences of some important issues, finding that the latter incorporates Madero, Tampico about being ignored. Altamira city concerning environmental regulation does not exist here, only one on the issue of cleaning health concerns. From the above, it emerged that in the southern municipalities are identified by their absence (Altamira), inconsistency and ineffectiveness (Tampico and Ciudad Madero) of environmental regulations.*

**KEY WORDS:** Absence, Inconsistency, unenforceability, Environmental Regulations, Municipal



## INTRODUCCIÓN

En la actualidad, el municipio tiene la responsabilidad constitucional de preservar de manera integral el medio ambiente y los recursos naturales de su territorio. El ayuntamiento con apoyo en la administración municipal por su parte, tiene la obligación de crear y aplicar los instrumentos jurídicos necesarios para alcanzar este cometido. Por lo que se necesita de todo un sistema de acciones que estén articuladas y permitan alcanzar un compromiso que no solo es municipal o estatal sino nacional, y así lograr avanzar hacia un desarrollo sustentable. Sin embargo según Mejía (2007), existe un número considerable de municipios en las entidades federativas que conforman el país que se caracterizan por la inexistencia, inconsistencia e inaplicabilidad de sus reglamentos en materia ambiental, con estas tres características se identifican a los municipios de la zona conurbada del sur del estado de Tamaulipas, Altamira, Tampico y Ciudad Madero. Es por ello que algunos de los especialistas en la materia han asegurado que el municipio es el nivel de gobierno más atrasado en lo que respecta legislación ambiental y por ende de su gestión. Por lo que cuando se habla de reglamentos relacionados al medio ambiente constituye un renglón donde existe un rezago considerable que ha propiciado que algunas ciudades hayan crecido sin orden y sin un progreso evidente.

*Planteamiento del Problema:* Existe un número considerable de municipios en las entidades federativas que conforman el país que se caracterizan por la inexistencia, inconsistencia e inaplicabilidad de sus reglamentos en materia ambiental, con estas tres características se identifican a los municipios de la zona conurbada del sur del estado de Tamaulipas, Altamira, Tampico y Ciudad Madero. Es por ello que algunos de los especialistas en la materia han asegurado que el municipio es el nivel de gobierno más atrasado en lo que respecta a la legislación ambiental y por ende de su gestión. Por lo que cuando se habla de reglamentos relacionados al medio ambiente constituye un renglón donde existe un rezago considerable que ha propiciado que algunas ciudades hayan crecido sin orden y sin un progreso evidente.

### Objetivos

- a. Analizar la inexistencia, inconsistencia e inaplicabilidad de los reglamentos en materia ambiental en los municipios del Sur de Tamaulipas.
- b. Evaluar el impacto de la inexistencia, inconsistencia e inaplicabilidad de los reglamentos ambientales en los municipios del Sur de Tamaulipas y buscar alternativas legales.

*Justificación:* Ante la problemática de los municipios del Sur de Tamaulipas, con respecto a la reglamentación medio ambiental, constituye un renglón donde existe un rezago considerable que ha propiciado que algunas ciudades hayan crecido sin orden y sin un progreso evidente. En nuestros días, el municipio tiene la gran responsabilidad constitucional de preservar de manera integral el medio ambiente y los recursos naturales de su territorio, el ayuntamiento apoyándose en la administración municipal por su parte, deberá crear y aplicar los instrumentos jurídicos necesarios para alcanzar este cometido. Por lo que requiere de todo un sistema de acciones articuladas que le permitan alcanzar el compromiso que no solo es municipal o estatal sino nacional, el avanzar hacia un desarrollo sustentable.

*Limitación:* La presente investigación se limitará a estudiar el fenómeno de la inexistencia, inconsistencia e inaplicabilidad de los reglamentos ambientales, en especial en la zona sur del Estado de Tamaulipas.

*Delimitación:* El presente trabajo se delimitara a estudiar el fenómeno en los municipios conurbados de Altamira, Cd. Madero y Tampico, Tamaulipas.



## REVISIÓN LITERARIA

El Estado Mexicano es una Federación que está constituida por Estados Libres y Soberanos como lo establece la Constitución Política de los Estados Unidos Mexicanos, además de un Distrito Federal; así mismo dichos estados tienen como base de su división territorial y de su organización política-administrativa al Municipio Libre, constituyéndose así los tres órdenes de gobierno. Para cada uno, la Ley Fundamental define sus responsabilidades político-administrativas, ya sea diferenciadas o compartidas entre sí. En el caso del municipio, este es la institución básica de la vida política nacional, el nivel de gobierno más cercano a la población. Según lo señala Martínez (2011) “como órgano político administrativo es un ente territorial de carácter jurídico, político y administrativo”.

Al respecto, su órgano de gobierno más importante integrado colegiadamente por síndicos y regidores, es el ayuntamiento el cual tiene a su cargo el desempeño de la función administrativa, que encabeza el presidente municipal como órgano ejecutivo. Abundando sobre los componentes de éste ente o comuna como suele calificarse, el nombre de síndico, nos remite al griego clásico, donde quería decir “encargado de la justicia”. Por su parte el término regidor tiene también un significado genérico aplicable a todos los miembros del ayuntamiento en su carácter de integrantes del consejo, incluido el alcalde; en ese sentido se considera a la totalidad como personas que rigen o gobiernan. La función supervisora de los regidores no debe confundirse con la gestión directa de las áreas administrativas que se les encomienda vigilar, pues para eso existen funcionarios de la administración pública municipal designados para la gestión correspondiente. Acorde a lo establecido en la Ley Orgánica Municipal, llamada también en algunas entidades como la de Tamaulipas Código Municipal, se previenen las diferentes comisiones a las que pueden incorporarse cada regidor generalmente por su perfil. La cantidad de integrantes de los ayuntamientos varía según el tamaño de las poblaciones en las que desempeñen sus funciones.

Por otra parte, el municipio no ejerce de modo directo la soberanía popular; por lo que no legisla desde el punto de vista formal ya que carece de órgano legislativo propio, lo anterior se debe a que no emite leyes, que como es sabido solamente puede legislar en este sentido el Poder Legislativo, Federal o el Local de las entidades federativas, que es uno de los tres poderes a través del cual el Estado ejerce la soberanía. Sin embargo, el ayuntamiento de acuerdo a las facultades que le otorgan las Constituciones Política, Local y las Leyes Federales y Locales, sí puede expedir normas jurídicas de tipo reglamentario. En estas circunstancias se encuentran los municipios, quienes lo que en realidad ejercitan es una función materialmente legislativa cuando expiden sus reglamentos. Esta llamada facultad reglamentaria municipal regula la conducta de sus habitantes de manera general, abstracta, impersonal, obligatoria y coercitiva y su fundamento se sustenta en disposiciones constitucionales y legales. En este orden de ideas, es preciso subrayar que como toda facultad reglamentaria la de los ayuntamientos quedará siempre sujeta a la ley, por lo que su marco no debe exceder del contenido de ése ordenamiento legal, Andrade (2006).

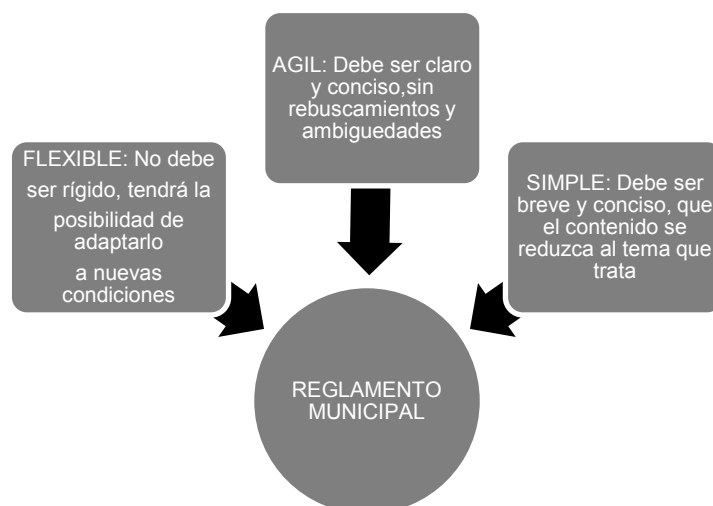
No hay que olvidar que, el municipio, para la realización de las funciones que le han sido atribuidas, goza solamente de las facultades conferidas en la Carta Magna, las cuales ejerce en algunos casos de manera específica, y en otros de manera concurrente con la entidad federativa donde es integrante, así como con la Federación en los términos que establecen los ordenamientos federales o locales. En cuanto a la facultad reglamentaria municipal, su importancia radica en que las Constituciones, (Federal y Local) y las Leyes (Federales y Locales), no pueden ser aplicables por sí mismas, en la mayoría de los casos, por ser de naturaleza general y no entran en detalles resultando que, a diferencias de estos ordenamientos legales es en los reglamentos municipales en donde se hace la previsión necesaria con vista a la ejecución o aplicación de manera más cercana a la ciudadanía CEDEMUN (2008).

Derivado del ejercicio de la facultad reglamentaria del municipio, el reglamento municipal se puede conceptualizar como: “el conjunto de normas generales, de carácter administrativo obligatorio para toda la comunidad, expedidas por el ayuntamiento para garantizar el cumplimiento de la ley”. Estos normarán



determinadas relaciones o actividades del ámbito municipal de acuerdo a las características socioeconómicas, culturales e históricas de cada comunidad. Las características que debe contener un Reglamento Municipal son: ser flexible, ágil y simple.

Ver figura No. 1:



Cuando se alude a su clasificación, los reglamentos municipales se identifican como: internos y externos, los primeros interesan principalmente a quienes prestan servicios dentro de la administración municipal y se refieren a las funciones, procedimientos y responsabilidades de los órganos que componen esa administración como por ejemplo el Reglamento Interno. Los reglamentos externos estarán destinados a los habitantes de los municipios y al ejercicio de gobierno, y no solo a los que trabajan en la administración municipal, tal es el caso del Bando de Policía y Buen Gobierno así como distintos reglamentos como el ambiental o ecológico Rosa, Reynoso y Villafuerte (2003). En la Elaboración de los reglamentos municipales según el Centro Nacional de Desarrollo Municipal, CEDEMUN (2008), es necesario observar las siguientes etapas.

1. Se debe analizar el marco legal que rige el territorio donde se pretende reglamentar alguna materia, ya que la Constitución Política y las Leyes (Federal y Estatal) otorgan esta facultad únicamente al ayuntamiento delimitando la materia susceptible de reglamentación municipal.
2. La comisión de regidores correspondiente requerirá estudiar las necesidades y problemas de fondo existente de lo que se quiera reglamentar, para lo cual es recomendable la aplicación de diagnósticos.
3. Se fijarán los límites del reglamento que se pretende expedir para que no contravenga con normas de orden público o jerárquicamente superiores que no le corresponda a los ayuntamientos su regulación.
4. Considerado lo anterior debe elaborarse un proyecto de reglamento que sea claro, preciso, ágil, flexible, simple y congruente con la situación o problemática que se pretenda regular.
5. El proyecto tendrá que discutirse en sesión ordinaria del cabildo para hacer las modificaciones pertinentes.



6. Es importante la participación de la población para que en consulta pública haga las observaciones y en su caso propuestas respecto del proyecto de reglamento que se intenta expedir.
7. Se conjunta lo discutido y consultado en un documento final.
8. La comisión de regidores encargada de crear el reglamento lo presenta motivando y fundando su contenido.
9. Se someterá de nueva cuenta a la aprobación del cabildo en sesión pudiendo ser ordinaria o extraordinaria.
10. Aprobado por el ayuntamiento el reglamento se levanta el acta correspondiente de tal cuestión para que sea publicado en el Periódico Oficial del Estado.

Continuando con la cuestión ambiental municipal y su regulación, cabe señalar en primer término que las facultades conferidas a los municipios en relación con la protección al medio ambiente, según lo establece el artículo 115 Constitucional en su fracción V Gutiérrez (2003), indica que las atribuciones en esta materia son:

☐ Formular, aprobar y administrar la Zonificación y planes de desarrollo Urbano Municipal;

☐ Participar en la creación y administración de sus reservas municipales.

☐ Autorizar, controlar y vigilar la utilización del suelo, en el ámbito de su competencia en sus jurisdicciones territoriales;

☐ Intervenir en la regulación de la tenencia de la tierra urbana; otorgar licencias y permisos para construcciones;

☐ Participar en la creación y administración de zonas de reservas ecológicas y en la elaboración y aplicación de programas de ordenamiento en esta materia. Constitución Política (2009). Por su parte una de las principales Leyes Federales en materia ambiental como lo es la Ley General del Equilibrio Ecológico y la Protección al Ambiente, con fundamento en el artículo 8º en sus XVI fracciones, LEGEPA (2005), le otorga a los municipios diversas facultades en este ámbito. Destacándose para efectos del presente trabajo, lo relativo a la aplicación de disposiciones jurídicas en materia de: preservación y restauración del equilibrio ecológico y la protección al ambiente en bienes y zonas de jurisdicción municipal; prevención y control de la contaminación atmosférica; prevención y control de los efectos sobre el ambiente; prevención y control de la contaminación por ruido, vibraciones, energía térmica; y de prevención y control de la contaminación de las aguas que se descarguen en los sistemas de drenaje y alcantarillado de los centros de población.

Esta misma ley según el artículo 10 establece que, los ayuntamientos tienen facultades para dictar los bandos de policía y buen gobierno, reglamentos, circulares y disposiciones administrativas que correspondan, para que en sus respectivas circunscripciones se cumplan lo previsto en dicha ley ambiental, lo que vendría a fundamentar legalmente la expedición de los reglamentos ambientales que emiten los ayuntamientos, ya que como se ha anotado, el fundamento constitucional está previsto en el artículo 115 de la Constitución Política, Orozco (2003). En relación a lo anterior y situando el tema objeto de esta investigación, es importante señalar que la promulgación de reglamentos municipales en materia ambiental constituye una acción clave para que los objetivos de la política ambiental se concreten en el ámbito municipal, cuestión que no es dada en todos los municipios constituyendo un problema regulatorio

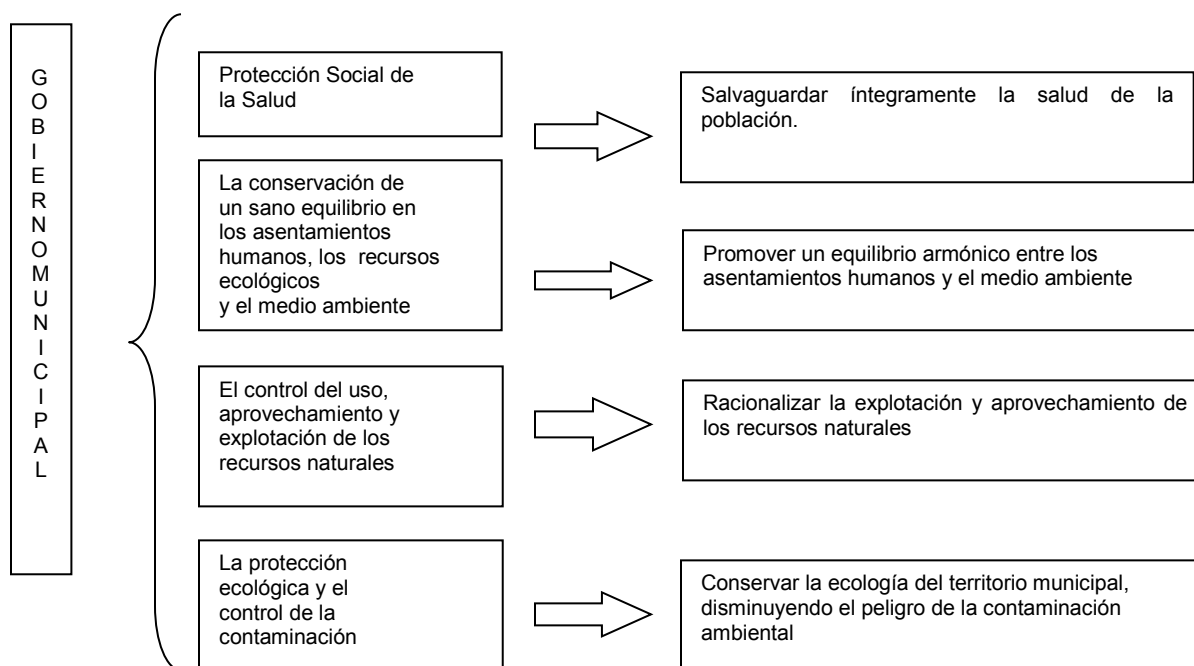


para esta materia, aquí cabe incluir a diversos municipios del estado de Tamaulipas, desde luego considerando la región sur de esta entidad federativa.

Al respecto para conseguir una mayor participación en su política ambiental y en el mejoramiento y la protección ecológica, los gobiernos municipales deberán de llevar a cabo diversas acciones de coordinación con dependencias, entidades, organismos e instituciones del ámbito federal y estatal, con este apoyo, el ayuntamiento podrá fortalecer sus posibilidades de promover una intervención conjunta con dichos entes y así obtener mejores resultados en los programas ambientales. Los medios que materializarán esta participación unificada dentro de un marco normativo que regularmente deben utilizarse son; los acuerdos y convenios de coordinación y colaboración, desprendiéndose una responsabilidad compartida de todos los copartícipes. Dentro de este contexto, para alcanzar sus propósitos en materia ambiental los gobiernos municipales a través de sus reglamentos cuando son expedidos por los ayuntamientos los temas principales hacia a donde se orientan son los siguientes:

- La protección social de la salud,
- La conservación de un sano equilibrio en los asentamientos humanos, los recursos ecológicos y el medio ambiente,
- El control del uso, aprovechamiento y explotación de los recursos naturales,
- La protección ecológica y el control de la contaminación ambiental. Ver fig. 2

### Objetivos





## METODOLOGIA

El carácter e intención de este trabajo, pertenece a un tipo de exploración cualitativa, utilizándose una metodología deductiva. En la investigación se realizó un análisis documental, al inicio se tomó en cuenta lo que al respecto determinan los lineamientos propuestos por Vélez y Galeano (2002). En primer término, fue reconocida la información que para el estudio resultaba pertinente considerando el tema que da nombre este estudio, incluyéndose en el análisis textos relevantes sobre la materia ambiental. En lo que concierne a la normatividad fueron consultadas las disposiciones jurídicas más importantes relacionadas con el tema, comenzando con la Constitución Política de los Estados Unidos Mexicanos; La Constitución Local; las Leyes Federales y Estatal Ambiental; así como los reglamentos ambientales municipales de Tampico y Ciudad Madero, Tamaulipas específicamente, ya que Altamira no cuenta con este instrumento jurídico.

## RESULTADOS Y DISCUSIÓN

Al delimitar lo expuesto, se focalizó este estudio en los municipios de la región sur del Estado de Tamaulipas, específicamente la zona conurbada (Altamira, Madero y Tampico), localizada sobre la franja costera de la entidad; en virtud de apreciarse una problemática ambiental importante que requiere de una regulación municipal para su remediación; ya que, según opinión de especialistas debido a sus altos índices de humedad más su temperatura cálida se forma un binomio que dispara la descomposición de los residuos sólidos municipales; genera reacciones peligrosas y tóxicas; además de la cuestión poblacional pues es en estas municipalidades es donde se da la segunda concentración de población y desarrollo urbano más importante del estado; aunado a que la conurbación se ubica en un territorio en donde comprende un 25% de cuerpos de agua integrados por sistemas lagunarios; incrementando dichas contrariedades se suma el agotamiento de la reserva territorial para el desarrollo urbano de los municipios de Tampico y Ciudad Madero, lo cual repercute en la diferencia de crecimiento poblacional en los tres municipios. En relación a la regulación de la materia ambiental Tampico y Ciudad Madero son dos de los ocho municipios que integran la entidad que se destacan por contar con sus respectivos reglamentos, ya que Altamira carece de este ordenamiento legal.

Las otras seis ciudades que tienen su reglamento municipal en la materia son: Matamoros, Laredo, Reynosa, Río Bravo, Valle Hermoso, Ciudad Victoria. Y solamente cuatro municipios, incluyendo Altamira norman la limpieza como tema de salud, estos son: Miguel Alemán, Miquihuana y Tula. Los restantes municipios de los 43 que conforman el Estado de Tamaulipas se caracterizan por la inexistencia de cuerpos normativos que tengan que ver con temas ambientales o ecológicos. En esta materia fue significativo analizar comparativamente los reglamentos municipales vigentes en la zona conurbada que constituyen la protección jurídica de lo ambiental o ecológico en su territorio, se encontraron analogías y divergencias entre éstos, aunque dichos ordenamientos no son actuales ya que se expidieron hace algunos años. Reglamento Municipal para la Protección y el Control de la Calidad Ambiental del Municipio de Tampico (2000). Reglamento de Ecología y Gestión Ambiental del Municipio de Ciudad Madero (2001). Como se ha insistido, la fundamentación constitucional de los reglamentos municipales se encuentra en el artículo 115 de la Ley Fundamental, lo que aplica para el caso local en comento, además de el artículo 134 de la Constitución Política del Estado de éste pues solo lo dispone, en cambio reglamento de Ciudad Madero expresamente detalla la omisión, cabe subrayar en este renglón que en ningún municipio se ha conformado dicho consejo lo que se califica como inoperante esta disposición.

### Analogías

a. La normatividad de la política de la gestión ambiental municipal: respecto la gestión se ha quedado corta ya que la actuación de las autoridades administrativas y el propio ayuntamiento no tiene conocimiento de la materia, por lo que existe una parálisis en la gestión ambiental;



b. la Regulación del ordenamiento ecológico municipal: no existen programas efectivos en ningún municipio para determinar mediante el procedimiento previsto en los reglamentos el uso de suelo de manera sustentable;

c. La regularización ambiental de los asentamientos humanos: en este rubro existe una situación caótica, pues se han creado de manera arbitraria en éstas ciudades asentamientos irregulares, muchas veces las autoridades están enterados y por evitar una situación social dan su consentimiento, como es el caso del relleno de lagunas en Ciudad Madero para fines habitacionales, pese a que son zonas de riesgo, desconociendo la eficacia de los reglamentos vigentes;

d. La participación y corresponsabilidad social y la denuncia ambiental: a pesar de que se previene la corresponsabilidad ciudadana en acciones que van en perjuicio de un posible deterioro ambiental y un daño a la salud pública, la flora, la fauna y demás ecosistemas, resulta que las autoridades municipales no cuentan con personal suficiente para verificar éstas denuncias y el procedimiento administrativo que se sigue es dilatado, por lo que se queda en suspenso la actuación de la instancia responsable al escuchar las quejas, así la corresponsabilidad no es cumplida a cabalidad;

e. El derecho a la información ambiental: de acuerdo a este capítulo, el ayuntamiento participará en la operación de un sistema permanente de información y vigilancia sobre ecosistemas y su equilibrio, sin embargo la propia autoridad administrativa y los regidores integrantes de la comisión de ecología ignoran la problemática que está aconteciendo, dado es el caso de la tala de mangle en la Laguna del Carpintero, las autoridades municipales no tenían la información fehaciente del problema que les permitiera actuar y tomar las medidas necesarias para solucionar el conflicto;

f. Recursos bióticos de interés municipal: los reglamentos establecen los lineamientos y procedimientos para la declaratoria de protección, regeneración, conservación, restauración de la fauna y flora municipal, cabría aquí según la interpretación, ya que expresamente no lo disponen, la protección de los humedales en los cuerpos de agua (mangle, tule, etc.) de los territorios correspondientes a los municipios objeto de estudio;

g. La prevención y control de la contaminación ambiental: está disposición es letra muerta puesto que no se observa, ya que es calificado como tema federal y estatal;

h. Prevención y control de la contaminación atmosférica generada por fuentes fijas: el numeral de este capítulo tampoco es acatado desde el punto de vista legal ambiental ya que por costumbre es considerado asunto de protección civil;

i. Prevención y control de la contaminación generada por vehículos automotores que circulan en el territorio municipal: de igual forma esta regulación no es aplicada y para algunas de las autoridades pasa inadvertida su existencia, por suponer que es del ámbito estatal;

j. Prevención y control de contaminación del agua: dentro de otras cosas, las disposiciones de este capítulo análogo a las dos ciudades en análisis normativo, establece la prevención y el control de la contaminación de fuentes subterráneas y superficiales y el control de la descarga contaminante de las aguas residuales, la inaplicabilidad de esta regulación evidente, puesto que no se dan acciones de supervisión para constatar el grado de contaminación, ni se hace el intento por crear programas de prevención, de tal suerte que ante la acción desenfrenada de la industria y la ciudadanía es común ver como se contaminan las mantos friáticos y las lagunas por descargas de aguas residuales, residuos tóxicos o derrames de Pemex;



k. La prevención y control de la contaminación generada por ruido, vibraciones, radiaciones, electromagnética, energía térmica y lumínica, visual, y olores: el articulado que dispone sobre estas contrariedades ambientales, es poco aplicable ya que son asuntos atendidos esporádicamente por las autoridades correspondientes, solamente atienden denuncias que relacionadas al ruido, energía lumínica y visual, las demás no son observadas;

l. Revención y control de la contaminación de suelo y residuos sólidos: éstos aspectos han constituido siempre un problema ambiental constante que cada día crece a la par de la población por lo que los municipios han propuesto diversas alternativas de solución, sin que a la fecha hayan dado resultado convincente alguno, independientemente que los reglamentos establecen disposiciones en donde los municipios tendrán facultades para regular los sistemas de recolección, almacenamiento temporal, transporte, rehuso, tratamiento y disposición final, éstos no han podido con el cometido previsto, ya que la zona conurbada adolece de un servicio público adecuado;

ll. Las Medidas de seguridad: en esta materia, los reglamentos le confieren a los ayuntamientos facultades para que por medio de la autoridad ambiental administrativa se elaboren programas de prevención, atención y establecimiento de protección ambiental en los casos de emergencia, riesgos, siniestros contingencias, etc., en este sentido volvemos a encontrar la inobservancia del ordenamiento legal, pues se carece de programas de esta índole, lo más que se ha llegado es a programar simulacros encabezados por protección civil; m. Sanciones administrativas: se enumeran las sanciones administrativas aplicables a las violaciones cometidas contrariando las disposiciones de los reglamentos multicomentados, sanciones raramente aplicadas debido a la laxitud e inconsistencia de éstos, y a la falta de gestión ambiental de las autoridades municipales.

#### Diferencias:

Además de las analogías entre los reglamentos ambientales de los dos municipios de la región sur de Tamaulipas se encontraron las siguientes:

a. Coordinación de acciones entre el Gobierno Municipal, Federal y Estatal: necesaria para poder cumplir los objetivos del reglamento, solo se previene en el cuerpo normativo de Ciudad Madero ya que en el de Tampico no se contempla;

b. Desarrollos turísticos e industriales: es un asunto regulado desde el punto de vista ambiental en Ciudad Madero, no así en Tampico, pues se afirma que en la primera municipalidad existe un filón turístico con la explotación de la Playa Miramar lo que es justificable según algunas autoridades que haya sido contemplado dicho rubro;

c. Control de la gestión ambiental: es otro tema que regula únicamente el reglamento de Ciudad Madero, no así Tampico, ya que fue omitido en su contenido, esto se traduce en acciones de inspección y vigilancia que en todo momento tendrá que llevar a cabo, la autoridad ambiental municipal, cuestión que en la práctica no se ejecuta acorde a lo que indica la norma.

#### **CONCLUSIONES**

Del análisis que se hizo del tema objeto de este estudio, se han derivan varias observaciones: La característica de inexistencia de reglamentación ambiental identifica solamente al municipio de Altamira, ya que únicamente cuenta con un reglamento de limpieza el cuál su sentido lo vincula al tema de salud, a la fecha las autoridades municipales han expresado que ya fue elaborado un proyecto que seguido el procedimiento correspondiente, próximamente será un reglamento ambiental.



Los Reglamentos ambientales de Tampico y Ciudad Madero, guardan similitud en diversos aspectos de su contenido, así como en sus inconsistencias y laxitud, el inconveniente mayor radica en su escasa y nula aplicación. Estos cuerpos normativos municipales presentan también diferencias importantes, ya que el de Ciudad Madero incluye lo relativo a la regulación de acciones de coordinación con la Federación y con la Entidad que son básicas para poder cumplir con los objetivos del reglamento; y la competencia de la autoridad municipal en la autorización de desarrollos o empresas turísticas e industriales en sitios que determine su Plan de Desarrollo y el de Tampico no lo contiene.

El deficiente conocimiento de la materia jurídica ambiental de las autoridades municipales (síndicos, regidores, administrativos), repercute en la emisión de una reglamentación ineficaz aunado a que dichas autoridades no le dan importancia al problema ambiental. El incumplimiento de las autoridades municipales de diversas atribuciones conferidas por ordenamientos superiores es debido a las deficiencias e imprecisiones de los instrumentos normativos municipales, reflejándose esta cuestión en su inaplicabilidad. Se carece de una adecuada información sobre el problema ambiental de los municipios, lo que es primordial para elaborar un diagnóstico que permita identificar las necesidades más apremiantes. Faltan programas municipales en (Altamira, Tampico y Madero) de protección al ambiente, en donde se establezcan lineamientos de política, objetivos y metas.

Aunque se presume que están previstos en los Planes Municipales de Desarrollo. La participación ciudadana en la problemática ambiental de los municipios es exigua, de hecho el Consejo Municipal de Ecología, no se ha integrado en ninguno de estos municipios y mucho menos se ha dado una interacción plena con diversos sectores como lo establece el reglamento para tratar esta cuestión municipal, excepto por la participación de propia iniciativa que tienen algunas ONGS ambientalistas. Se requiere reformar dichos reglamentos considerando en primer término un diagnóstico del estado de cosas de los municipios desde el punto de vista de su problemática ambiental, seguido de un procedimiento eficiente, donde se tendrá que incluir aspectos de nuevas leyes federales como la Ley General del Cambio Climático en su capítulo de adaptación, ya que en este renglón dicha ley otorga facultades a los municipios para ejecutar acciones sobre la adaptación al cambio climático, trascendental en éstos tiempos. Impera además en las administraciones públicas municipales de estas ciudades, dispersión de funciones operativas de la política ambiental entre diversas dependencias del ejecutivo municipal, ya que se confunde las atribuciones de protección civil y ecología. Existe limitaciones presupuestales de las dependencias administrativas encargadas de la aplicación de la política ambiental, de la vigilancia del cumplimiento y aplicación de los reglamentos en mención. Impera inconsistencia e indecisión en la aplicación de sanciones administrativas ante las infracciones a los ordenamientos ambientales municipal.

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## BIOGRAFÍA DE LOS AUTORES

LUIS MORAL PADILLA, Licenciado en Derecho; Máster en Docencia en Educación Superior; Doctorado en Economía y Ciencias Sociales por la Universidad de la Coruña, España; Profesor-investigador de tiempo completo y catedrático de las asignaturas de Derecho Internacional Público y Derecho Internacional Privado en la Licenciatura y la Maestría en Derecho de la Unidad Académica de Ciencias Jurídicas y sociales de la Universidad Autónoma de Tamaulipas; Miembro del grupo disciplinar Estudios Jurídicos y Administración Pública. E-mail: [moral3000@hotmail.com](mailto:moral3000@hotmail.com) ; [lmoralp@uat.edu.mx](mailto:lmoralp@uat.edu.mx)

JESÚS APOLINAR MARTÍNEZ PUEBLA, Licenciado en Derecho, es Doctor en Ciencias Jurídicas por la Universidad de La Habana, Diputado Local de Mayoría Relativa por el II Distrito Electoral en el H. Congreso del Estado de Tamaulipas durante la LVII Legislatura, actualmente titular de la cátedra de Bases Jurídicas de la Administración Pública en la Licenciatura en Derecho y la Maestría en Administración Pública en la Unidad Académica de Ciencias Jurídicas de la UAT, donde funge como Director. Miembro del grupo disciplinar Estudios Jurídicos y Administración Pública. E- mail: [polopuebla@hotmail.com](mailto:polopuebla@hotmail.com) ; [japuebla@uat.edu.mx](mailto:japuebla@uat.edu.mx) .

JOSÉ MIGUEL CABRALES LUCIO, Licenciado en Derecho, Doctor en Derecho Internacional de los Derechos Fundamentales y Libertades Públicas Universidad de Castilla la Mancha, España. Profesor-investigador de horario libre, titular de la cátedra de Metodología de la Investigación en la Licenciatura y la Maestría en Derecho de la Unidad Académica de Ciencias Jurídicas de la Universidad Autónoma de Tamaulipas, actualmente funge como coordinador de investigación de Posgrado en la Maestría de la UACJS. Miembro del grupo disciplinar Estudios Jurídicos y Administración Pública. E- mail: [jmcabralas@uat.edu.mx](mailto:jmcabralas@uat.edu.mx)



# ANÁLISIS DE ELEMENTOS PARA MEJORAR EL DESEMPEÑO EN SITIOS WEB DE PEQUEÑA Y MEDIANA EMPRESA MEXICANA

Joaquín Orduña Trujillo, Universidad Nacional Autónoma de México  
Carlos Eduardo Puga Murguía, Universidad Nacional Autónoma de México

## RESUMEN

*El objetivo de este trabajo es identificar, de manera teórica, los elementos que inciden en el desempeño de sitios web de PyMEs mexicanas, para ello se realiza revisión de literatura, describiéndose la manera de medir el desempeño en internet por medio del criterio de conversión. Se describen los principales componentes de una estrategia digital, y se resumen los criterios para mejora de cada uno de ellos, a partir de la identificación de métricas y construcción de indicadores específicos.*

**PALABRAS CLAVE:** Internet, Mercadotecnia En Línea, Estrategia Digital.

## ANALYSIS OF ELEMENTS TO IMPROVE THE PERFORMANCE OF WEB SITES IN SMALL AND MEDIUM SIZE ENTERPRISES IN MEXICO

### ABSTRACT

This paper is aimed at identifying, in a theoretical way at this stage, the main elements that affect the performance of web sites of small and medium size Mexican enterprises. We begin with literature review describing the performance by the metric called “conversion rate”. We then describe the main factors included in a digital strategy and the actions to improve them, based on metrics and specific indicators for each.

**JEL:** M15, M31

**KEYWORDS:** Internet, marketing on line, digital strategy

## INTRODUCCIÓN

En esta investigación se busca encontrar los elementos que intervienen para la mejora del cumplimiento de los objetivos de un sitio web. El problema a abordar consiste en la carencia de un modelo que permita aumentar la tasa de cumplimiento de objetivos en sitios *web* de Pequeña y Mediana Empresa (PyMEs) mexicanas. La carencia de este modelo inhibe el pleno aprovechamiento del potencial que brindaría internet, de tal manera, el modelo inicia con la definición clara del propósito que se persigue al crear un sitio, así como el perfil del consumidor que se planea atender, estos puntos deberán estar plenamente insertos en la planeación estratégica de la organización.

## REVISIÓN DE LA LITERATURA

El siguiente esquema ilustra ( Figura 1) el modelo propuesto, señalándose abajo el apoyo teórico al respecto. En esta figura se describen, en primera instancia, las fases del modelo, tales como la preoperativa, la atracción de visitantes, la transformación de visitantes en prospectos, finalmente de éstos a clientes, es decir la tasa de conversión. En la primera fase se incluye una definición del mercado a



atender, tanto en su aspecto geográfico, como las características del nicho, se busca tener en claro la razón para el establecimiento del sitio, es decir sus objetivos, y se realizará un diagnóstico inicial al mismo; en la segunda fase, se prueba la usabilidad, se definen las palabras clave y el contenido a redactar con ellas (incluyendo blog), así como los elementos de optimización SEO; la tercera fase trabajará con las páginas de aterrizaje, incluyendo el llamado a la acción que se encuentre en ellas, para finalizar con la propuesta de experimentos, el seguimiento a los prospectos y las tendencias emergentes tales como movilidad y atención a mercados locales.

Figura 1: Modelo General Para Mejorar el Desempeño en Sitios Web Pyme Mexicana Elaboración Propia



Se evalúa con software de análisis "Google Analytics"

*Todo el modelo se mide con Google Analytics\_Tasa de Conversión:* Porcentaje de visitantes a un sitio web que finalmente alcanzan la meta deseada durante un período determinado. Esta meta u objetivo deseado es el que se plantea como función del sitio web y puede ser finalizar una compra, llenar un formulario, lograr la suscripción a un boletín, obtener un donativo, etc.

*Definición de mercado y objetivos del sitio web:* Uno de los primeros aspectos a considerar, será el definir claramente el papel que se espera que desempeñe el sitio web en la administración estratégica de la empresa, para ello será necesario revisar la misión, visión y objetivos organizacionales, y definir claramente en qué medida contribuirá el sitio web a ellos.

*Diagnosticar:* El modelo parte, después de definir objetivos y mercado del sitio, de un diagnóstico, inicialmente sobre los factores de usabilidad, a continuación se revisan las meta etiquetas del sitio (denominado factores *in page*), lo siguiente que se propone diagnosticar son los elementos de mercadotecnia digital, por medio de las aplicaciones en línea que se encuentran en wordtracker.com y hubspot.com.

*Usabilidad:* De acuerdo con Rhodes (2009) "Usabilidad es la experiencia general de un usuario al emplear cualquier cosa. El producto, servicio o sistema en cuestión, deberá permitir a la persona cumplir con su meta, mientras que también son satisfechos los requerimientos funcionales y de negocio" En términos específicos de usabilidad web: consiste en facilitar la interacción entre la persona y el sitio, de tal manera que se reduzca la sobrecarga de trabajo personal, y que sea altamente intuitiva.



**Meta etiquetas:** Las meta etiquetas se refieren a las instrucciones de la página codificadas en HTML (*Hyper Text Markup Languaje*). Un lenguaje de marcado de hipertexto; es decir un conjunto de instrucciones que despliegan la información visible cuando se consulta una página *web*.

Meta etiqueta de palabras clave

Meta etiqueta de descripción

Etiqueta de título”

**Mercadotecnia digital:** Este diagnóstico se realizará de manera automática con el software “*hubspot marketing grader*” y con “*wordtracker*” que analizarán:

Blog, Vínculos, descripciones de páginas, indexación en máquinas de búsqueda, colocación de etiquetas descriptoras de imágenes (altag), pagerank (autoridad del sitio), redes sociales (Facebook, google + y twitter), páginas de aterrizaje.

**Definir palabras clave (KW):** La correcta selección de palabras clave o *keywords* (KW por sus siglas en inglés), es el punto de partida para toda la implantación del modelo de optimización. Norman (2010) menciona: “... Si no se realiza este paso adecuadamente, todo lo demás será en vano. Seleccione bien sus palabras clave y su sitio web será un éxito, hágalo mal y estará perdiendo el invaluable tráfico que está tratando de obtener” La herramienta para la obtención de kw está localizada en <http://adwords.google.com/select/KeywordToolExternal>.

La selección de kw debe estar ligada a las metas de la empresa, y las específicas del sitio *web* y al perfil del usuario. Optimización para máquinas de búsqueda (Search Engine Optimization o SEO): De acuerdo con el diccionario de la Real Academia de la Lengua Española en su versión en línea (<http://buscon.rae.es/draeI/>) Optimizar es “Buscar la mejor manera de realizar una actividad” de esta manera la optimización para buscadores implica precisamente buscar la mejor manera de realizar la actividad de aparecer a los ojos del público que precisa encontrar una página específica que le brinde una solución. Involucra ajustar diversos elementos, para tener una mayor probabilidad de ser encontrados cuando un usuario teclee en el buscador una palabra específica, una palabra clave o *keyword*. No existe un cobro directo por aparecer en los buscadores, (aunque se requiere invertir tiempo y aprender) por esta razón el aparecer en los resultados no pagados, que reciben el nombre de resultados orgánicos, es un método de publicidad muy efectivo en su relación costo-beneficio.

Orense y Rojas (2008) presentan el concepto de SEO: “Como disciplina es el proceso mediante el cual una página *web* obtiene y mantiene posiciones notables en la página de resultados (*Search Engine Results Pages- SERPS*) naturales de los buscadores, también llamados resultados orgánicos (proviene de una gran base de datos orgánica) o algorítmicos (dependen de un algoritmo para su ordenamiento)” De acuerdo con Google “...La optimización de motores de búsqueda consiste a menudo “

reacción y envío de mapa XML de sitio, la administración de vínculos o, *links*, pues constituyen una parte esencial del proceso integral de optimización. Las máquinas de búsqueda otorgan un valor a las páginas con base en la cantidad y calidad de los vínculos al sitio. Este valor, y medida de la calidad, recibe el nombre de *PageRank*, el cual puede consultarse mediante la barra *Google*; sin embargo es necesario hacer énfasis en que éste es sólo uno de los factores considerados en la visibilidad general. La calidad total de los vínculos de nuestro sitio hacia otros, determina el *PageRank* que conservamos, aquí cobra importancia el uso de la etiqueta *Nofollow* señalada anteriormente. La barra



Google ofrece la posibilidad de revisar los vínculos para saber quien se liga a nuestro sitio, la calidad de éste, el texto ancla empleado, la competencia y sus vínculos. Es útil también como una manera de buscar nuevas fuentes de vínculos para el sitio.

Otra manera muy útil de encontrar vínculos es por medio de la página “wordtracker”

*Página de aterrizaje:* Estas son páginas específicas dentro del sitio, que deseamos sean visitadas por potenciales clientes al teclear la búsqueda en las máquinas respectivas. Dado que es la página en la que los visitantes “aterrizan” cuando llegan de su búsqueda, reciben este nombre: páginas de aterrizaje, aunque su denominación más común en su término inglés: *landing page*. Su principal utilidad es dirigirse al potencial comprador, contener las especificaciones del producto/servicio y llamar a la acción es decir buscar la conversión (cómo se haya definido), para ello pueden servirse del llenado de un formato en línea. Grappone y Couzin (2011) proponen para los propósitos de la compañía de optimización es necesario asegurarse de que para cada tipo de conversión, exista por lo menos un camino claro entre el resultado del buscador y el objetivo buscado. Encontramos útil pensar en retrospectiva: Considerar primero lo que se desea que haga el visitante, y entonces trabajar hacia atrás para construir una gran página de aterrizaje al sitio. Se debe proporcionar la información adecuada por lo que busca el usuario, hacerlos sentir que están en el lugar correcto (especificar el producto específico) y hacer natural y fácil para el visitante dar el siguiente paso.

*Experimental:* Se cuenta, a partir de 2007, con la herramienta denominada “Google Optimizer” para la realización de experimentos de sitios *web*. Es de uso gratuito y permite desplegar aleatoriamente las páginas a probar a los visitantes, quienes únicamente ven una versión (ya sea la experimental o la de control) y no son conscientes de la otra, ni de que participan en el experimento. Debe definirse una meta de conversión y la página en la que esto se logrará, que generalmente es una venta. Para realizar los experimentos deben insertarse pequeñas piezas de código, o scripts. Lo primero que se requiere establecer es cual tipo de experimento emplear entre los siguientes: Experimentos en dos tiempos (experimentos antes y después): Se realizan dos versiones de lo que se desea experimentar, probándose la primera por el tiempo que se determine; a continuación se elimina esta página de prueba y se publica la segunda. Se comparan ambas versiones tratando de dilucidar con esa base cuál es la más conveniente. Además de que no se cumple con el principio básico al experimentar de que se mantengan iguales todas las condiciones (excepto por supuesto la sometida a prueba), este tipo de experimentos llevan muy frecuentemente a sesgos en la toma de decisiones, ya que las variaciones pueden tener diversos orígenes, desde variaciones estacionales cíclicas, hasta la salida de un competidor, variaciones macroeconómicas, etc. No son susceptibles de realizarse en *Google Optimizer*.

*Experimentos A/B:* Es de fácil diseño e implantación. En múltiples ocasiones es el indicado. Se somete a experimento únicamente una variable; por ejemplo el color de un botón de compra, esta variable puede tener muchas propiedades, por ejemplo botón rojo, verde o azul, pero la variable a experimentar permanece única. Permite comparar y contrastar alternativas, y proceder en consecuencia.

*Mercado local:* Grappone y Couzin (2011) mencionan que las máquinas de búsqueda son por lo general suficientemente hábiles para entregar resultados locales aun sin la petición explícita del usuario. Kent (2011) escribe: “La búsqueda local está basada en diversas metodologías, entre ellas la ciencia conocida como geolocalización, la cual trata de inferir dónde se localiza una computadora geográficamente... con la información de Protocolo de Internet –IP- que es la identificación específica de una computadora en un momento dado en internet, que se envía existe una manera de saber la dirección física de la misma”.

Es importante esta información, ya que se ha encontrado que las personas tienden, de manera creciente, a comprar localmente, empleando la internet para investigar y hacer comparaciones, y acudiendo en ocasiones a la tienda física, o bien comprando en línea, pero prefiriendo opciones cercanas a su domicilio (incluso si se compra en línea), además de que es común que se introduzca el nombre de una ciudad en el



buscador. Las máquinas de búsqueda alientan esta tendencia al facilitar instrumentos para ello. Es crítico darse de alta en estos servicios, para ello se deberá acudir, electrónicamente, a las siguientes direcciones:

Google maps/places	<a href="http://www.google.com/local/add">http://www.google.com/local/add</a>
Yahoo local	<a href="http://listings.local.yahoo.com">http://listings.local.yahoo.com</a>
Bing local search	<a href="https://ssl.bing.com/listings/ListingCenter.aspx">https://ssl.bing.com/listings/ListingCenter.aspx</a>

Métricas: De acuerdo con un artículo de Brown, Chui y Manyika (2011) aparecido en el reporte trimestral de McKinsey de octubre: ...La evidencia académica emergente sugiere que las compañías que usan datos y análisis de los mismos para guiar sus decisiones, son más productivas y experimentan mayores retornos sobre la inversión que los competidores que no lo hacen. Ello es consistente con la investigación que hemos efectuado demostrando que las organizaciones conectadas en red pueden ganar el liderazgo al abrir canales efectivos de flujo de información al interior y aceptando la información proveniente de consumidores y proveedores por medio de la *web*. La recopilación efectiva de datos, y su análisis certero se convierten en un activo para la empresa. Se requerirán nuevas habilidades y nuevas perspectivas a medida que esta era de los datos masivos continúa fortaleciéndose, lo cual dará origen a nuevos modelos de negocio. Kaushik (2010) realiza también la comparación con la era anterior, cuando las decisiones se tomaban con base en la fe, primero en el mundo físico, y al hacer irrupción internet de manera comercial, se tomaron las prácticas tradicionales de decidir.

Hoy en día; sin embargo, tenemos una gran cantidad, variedad y calidad de datos sobre el comportamiento de nuestros clientes en línea, de manera tal que el reto, y la obligación es obtenerlos de una manera certera, y ética, y más importante aún, hacer uso de ellos estructurada y sistémicamente, retomando a Kaushik (2010). Vivimos en la era más rica en datos en la historia del planeta, un ambiente en el cual los números, las cifras, las matemáticas y el análisis deberían ser el fundamento de nuestras decisiones. Podemos emplear los datos para determinar cómo hacer mercadotecnia de manera efectiva, cómo conectar auténticamente con nuestras audiencias, cómo mejorar la experiencia de nuestro consumidor en nuestros sitios *web*, cómo invertir nuestros recursos, cómo mejorar nuestro rendimiento sobre la inversión, cómo cumplir con nuestros objetivos, ya sean éstos incrementar la rentabilidad, obtener mayores donativos o ganar elecciones. Sobre estas perspectivas, el trabajo de establecimiento de métricas *web* y su análisis certero se convierte en una función de crítica importancia. Para realizar la función anterior existen básicamente dos grupos de tecnologías:

Archivos de seguimiento en servidor.

Etiquetas de página.

Las primeras obtienen los datos del visitante y los envían a servidores remotos, de tal manera que el analista de la información observa ésta desde el servidor en el que aloja su página *web*. La anterior fue la técnica más empleada en el pasado; se ofrecía como complemento a los servicios de alojamiento *web*. Generalmente son útiles, pero demasiado básicos y elementales. En cuanto al segundo grupo, Clifton (2010) menciona:

*En años recientes, las etiquetas de página se han convertido en el método más popular para recolectar datos del visitante. No sólo porque la implantación de la etiqueta es más fácil desde un punto de vista técnico, sino porque los requerimientos de manejo de datos se reducen significativamente, porque son administrados por un proveedor externo -bajo la modalidad software como un servicio- ahorrando por lo tanto a los dueños del sitio web, los costos de mantener y correr software comprado con licencia para capturar, almacenar, y archivar información.*



El software a emplear se denomina “*Google Analytics*” y está basado en la tecnología de etiquetas de página, su obtención, uso e instalación es gratuito. Contiene fundamentalmente dos tipos de datos: las dimensiones y las métricas. Las dimensiones son las definiciones en texto que describen cada ítem, por ejemplo: URL de la página origen, tipo de navegador empleado, nombre del producto, etc. Las métricas son números; por ejemplo: tiempo en página, tiempo en el sitio, número de páginas vistas por visita, compras totales, tasa de “rebote”, etc. Para obtener la herramienta debe accederse a: [www.google.com/analytics/sign\\_up.html](http://www.google.com/analytics/sign_up.html) Se obtendrá lo que se denomina *Google Analytics Tracking Code (GATC)*, Código de rastreo de Analizador de Google. Que se debe insertar en la página web. Clifton (2010) hace énfasis en la facilidad del uso de GATC: “Es el uso de esta simple etiqueta que colecta los datos de los visitantes, exactamente el mismo para cada página, lo que convierte a *Google Analytics* en algo tan sencillo de instalar”. Las métricas iniciales propuestas son:

*¿Cuántos visitantes diarios se reciben?, tasa promedio de conversión, páginas más visitadas, tiempo promedio de visita en el sitio completo, profundidad promedio en el sitio, la distribución geográfica de los visitantes y el idioma empleado*

## METODOLOGÍA

Taxonomía de la investigación: la investigación parte de un metaanálisis de los temas de usabilidad web, diagnóstico digital, optimización para motores de búsqueda, medición y experimentos web, todo ello en el marco de administración estratégica, ya que el modelo parte de la definición de mercado y objetivos del sitio, así como de la inserción de la estrategia web en la planeación estratégica de la organización, posteriormente se define como descriptiva en la fase de diagnóstico, al reseñar las características de los sitios que se analizarán con un diseño no experimental.

Se seleccionarán mediante muestreo no probabilístico –de conveniencia– ocho sitios web y se aplicará el modelo completo. Se acordará con los directivos responsables de cada sitio los objetivos del mismo, con el fin de que se transformen en métricas, y quede establecido la dimensión de “tasa de conversión”, la misión y visión empresarial, así como la intención del sitio web, a continuación se evaluará con los paquetes de software “*wordtracker*” y “*hubspot marketing grader*” Se rediseñará el sitio web, en el cual se aportarán las opiniones relativas a usabilidad. Se realizará diagnóstico y a continuación prueba exploratorias de usabilidad basada en la metodología de Krug (2006); aplicada a 10 usuarios del nicho objetivo. Se propondrá adoptar los hallazgos de estas evaluaciones y se volverá a evaluar el rendimiento general, y la tasa de conversión del sitio; a continuación se irán aplicando paulatinamente los elementos de optimización orgánica y se diagnosticará nuevamente; finalmente se seleccionarán elementos a ser evaluados en experimento con *Google optimizer*, para dar seguimiento al mismo y se recomendará la implantación de los resultados; se realizará una nueva evaluación de métricas y se evaluará contra el diagnóstico inicial. Es importante señalar la utilidad de establecer métricas específicas que permitan su tratamiento cuantitativo. Se mantendrá la evaluación permanente con base en el software de análisis y se realizará ejercicio de correlación entre la aplicación del modelo y la variación en la tasa de conversión, por un período de 10 meses.

## Consideraciones Finales

El resultado que se espera, después de la prueba del modelo, será ofrecer a los pequeños y medianos empresarios un panorama claro y comprensible de las diversas herramientas para aplicación en la web, así como el modelo específico y detallado para realizarlo. Es importante hacer notar que dicho modelo habrá sido ya probado en la operación y para la realidad mexicana, razón por la cual los empresarios podrán aplicarlo con confianza. El modelo contribuirá a la estrategia empresarial, ya que de acuerdo con Thompson (2007) “La elaboración de una estrategia representa el compromiso administrativo con un conjunto particular de medidas para hacer crecer la organización, atraer, y satisfacer a los clientes,



competir con éxito, dirigir operaciones y mejorar su desempeño financiero y de mercado” La propia elección de crear un sitio web, representa el compromiso de la empresa para comunicarse de una manera específica con sus potenciales clientes y otros grupos relacionados. La selección de palabras clave es también una declaración que debe estar ligada a la oferta de la empresa y a su ventaja competitiva, ya que en la medida en que la oferta sea única y presente diferenciación se estará también en condiciones de seleccionar KWs que reflejen y presenten a la empresa ante un mercado segmentado. El análisis de datos de búsqueda es también de utilidad para estimar el tamaño potencial de un mercado, y darle seguimiento a la tendencia, así como implantar las mejoras o ajustes que el propio consumidor demande.

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Joaquín Orduña Trujillo, maestro en administración de organizaciones por la Universidad Nacional Autónoma de México, estudiante de tiempo completo en el doctorado en ciencias de la administración en la Facultad de Contaduría y Administración de la UNAM. Su correo electrónico es [joaquin\\_orduna@unam.mx](mailto:joaquin_orduna@unam.mx)

Carlos Eduardo Puga Murguía, doctor en administración por la Universidad Nacional Autónoma de México, es profesor titular en ciencias de la administración, puede contactarse en la Facultad de Contaduría y Administración de la UNAM, correo electrónico: [cpuga@fca.unam.mx](mailto:cpuga@fca.unam.mx)



# DESARROLLO ESTRATÉGICO DE LAS FRANQUICIAS MEXICANAS. ESTUDIO EMPÍRICO EN LA COMARCA LAGUNERA, MÉXICO

María Elena Guerrero Banderas, Universidad Autónoma de Coahuila, México  
María del Carmen Armenteros Acosta, Universidad Autónoma de Coahuila, México  
Manuel Medina Elizondo, Universidad Autónoma de Coahuila, México  
Francisco G. Noyola del Rio, Universidad Autónoma de Coahuila, México

## RESUMEN

*La franquicia constituye una forma de estrategia competitiva de las empresas que permite la penetración y expansión en el mercado de una manera exitosa, en un entorno de creciente competitividad global. Los estudios sobre las franquicias son en su mayoría de carácter divulgativo, y las investigaciones académicas se han orientado en lo fundamental a: razones sociales, expansión, características del franquiciante y franquiciador, y sus relaciones (Baena, 2009), existiendo vacíos en cuanto a explicar los factores críticos de éxito, identificar las características del desarrollo de las franquicias a nivel territorial, entre otras, a pesar de que su modelo constituye una forma exitosa para la creación de MIPYME. La investigación se centra en describir el modelo de negocio y los factores críticos de éxito y su relación con el crecimiento de ventas, empleo y utilidades, en el desarrollo de las franquicias mexicanas originadas en la Comarca Lagunera. La metodología utilizada consistió en: la selección de los factores críticos de éxito de las franquicias mediante la revisión documental y la consulta a expertos franquiciantes, y la aplicación de entrevistas estructuradas a una muestra de 30 franquicias de la región de los sectores servicios, restaurantes y comercio al detalle. Los resultados se procesaron con estadígrafos descriptivos y de correlación, incluyendo pruebas no paramétricas. Como resultados se reflejan las características distintivas de las franquicias de la Comarca Lagunera y se identificaron 11 factores críticos y su comportamiento en la región.*

**JEL:** M10

**PALABRAS CLAVE:** Estrategia competitiva, franquicia, factores críticos de éxito

## STRATEGIC DEVELOPMENT OF MEXICAN FRANCHISES. EMPIRICAL STUDY IN THE LAGUNA REGION, MÉXICO

### ABSTRACT

*Franchising is a form of competitive business strategy that allows the expansion in the market in a successful manner, in an environment of increasing global competitiveness. Studies franchises are mostly informative character, and academic research has focused essentially on: social reasons, expansion, franchisor and franchisee characteristics, and their relationships (Baena, 2009), existing gaps explain the critical success factors, identify the characteristics of franchise development at the territorial level, among others, even though their model is a successful way for the creation of MSME. The research focuses on describing the business model and critical success factors and their relationship to the growth of sales, employment and profits in the development of Mexican franchises originated in the Laguna Region. The methodology consisted of: the selection of the critical success factors of franchising through document review and consults with expert franchisors, and implementation of structured interviews with a sample of 30 franchises in the region of the services sectors, restaurants and retail. The results were processed using descriptive statistics and correlation, including nonparametric tests. The results reflected*



*the distinctive features of the franchises of the Laguna District and identified 11 critical factors and behavior in the region.*

**JEL:** M10

**KEYWORDS:** Competitive strategy, franchise, critical success factors

## INTRODUCCIÓN

El modelo de negocio de las franquicias se ha convertido en la opción menos riesgosa para emprender. El Departamento de Comercio de Estados Unidos (2010) ha dado a conocer cifras que demuestran que sólo el 23% de los negocios independientes (no franquiciados) iniciados en los últimos diez años, han arribado a su décimo año de vida. En el caso del Franchising (2010), la proporción es inversa, es decir, el 92% de los negocios franquiciados siguen funcionando y sólo el 8% desapareció por diversas razones. En el caso de México, según la Secretaría de Economía (SE, 2012), 95% de las empresas franquiciadas sobreviven al menos a su quinto año de operación. Es así que aparece como una alternativa de negocio ante el bajo nivel de supervivencia de las PYME. En América Latina, los dos países que más franquicias disponibles tienen son México y Brasil, que tienen cifras que en algunos estudios superan las mil franquicias por país; seguidos por Argentina, Venezuela y Colombia, que tienen algo más de 300 (AMF, 2011). Las primeras franquicias establecidas en México fueron estadounidenses, desde el 1985 con la apertura de la primera sucursal de McDonald's en la ciudad de México y Kentucky Fried Chicken en Monterrey.

En el 1990 se adopta el modelo de negocio por los empresarios mexicanos, el primero fue Adolph B. Horn que franquicia Helados Bing con gran éxito. Hoy en día las franquicias aportan un 6% al PIB y generan 800,000 empleos (Asociación Mexicana de Franquicias (AMF, 2011). Entre 1988 y 1994, las franquicias en México tuvieron un crecimiento sin precedentes (de 845%) y se establecieron en las grandes ciudades como Distrito Federal (D.F.), Guadalajara, Monterrey, Estado de México y Querétaro (AMF, 2011). La Secretaría de Economía (2012) muestra el panorama actual de este esquema de negocio a través de un estudio de Alcázar y Asociados, de 1992 a la fecha el número de marcas franquiciadas ha dado un salto de 40 empresas a las mil 365 que existen actualmente, de esta forma, México ha logrado posicionarse a nivel internacional en el cuarto lugar en lo que a desarrollo de franquicias se refiere, después de Estados Unidos, Brasil y España. Teniendo en cuenta, que la franquicia constituye una forma de estrategia competitiva de las empresas que permite la penetración y expansión en el mercado de una manera exitosa, en un entorno de creciente competitividad global, y que los estudios sobre las franquicias son en su mayoría de carácter divulgativo el presente trabajo de investigación tiene el objetivo de describir los factores críticos de éxito y su relación con el crecimiento de ventas, empleo y utilidades, en el desarrollo de las franquicias mexicanas originadas en la Comarca Lagunera.

## REVISION DE LITERATURA

Las investigaciones centradas en el tema de franquicia abordan diversos aspectos que permiten una visión sistémica de su administración estratégica (Elango, 2007), se tocan aspectos como: concepto de franquicia (IFA, 2010), los requisitos para conformar un sistema de franquicia (Tormo, 2009), se hacen estudios comparativos de franquicias con negocios independientes para ver su permanencia y/o éxito financiero (Departamento de Comercio de EEUU, 2010; AMF, 2010), se manejan líneas de investigación como razones sociales de las franquicias, expansión de la franquicia y la relación franquiciante-franquiciatario (Baena, 2009): Las teorías económicas que la abordan son; la escasez de recursos (Oxenfeldt y Kelly, 1969), la teoría de la agencia (Lafontaine y Kaufmann, 1994; Jensen y Meckling, 1998; Rubin, 1978; Mathewson y Winter, 1985) y la extensión del riesgo (Martin, 1978; Díez de Castro Rodríguez y



Navarro, 2005) , otras tres teorías fueron identificadas como: la teoría contractual, los costos de transacción ( Williamson, 1991) y la teoría de las señales (Gallini y Lutz, 1992) .

## METODOLOGIA

La investigación es de carácter exploratorio, descriptivo y correlacional, utilizando la edición cuantitativa y cualitativa en el tratamiento de datos transversales, basada en fuentes de información de campo, mediante la aplicación de encuesta y entrevista simultánea con los franquiciantes. El proceso de investigación consistió de dos etapas: La primera etapa fue la identificación de los factores críticos de éxito, a partir del análisis documental de las fuentes secundarias que distinguieron 20 factores y su validación mediante el método de experto, con dos contrastaciones: una con grupo conformado por profesores y desarrolladores de franquicias, que evidenció la necesidad de reformular los factores críticos de éxito; y una segunda con expertos formados por el que se derivó el listado definitivo.

El procesamiento estadístico de los datos mediante el cálculo de coeficiente de concordancia de la Chi Cuadrada marca la significancia estadística de 59.674. La asociación entre N variables discretas mostró que la confiabilidad entre expertos fue de 0.494 que aunque era moderado es aceptable ya que la composición del grupo de expertos era variada pues incluía a franquiciantes, desarrolladores de franquicias y académicos. El coeficiente de concordancia de Kendall (W) sería un índice de la divergencia del acuerdo efectivo mostrado en los datos del máximo acuerdo posible que identificó 11 factores de éxito para la administración estratégica de las franquicias. La realización de entrevistas estructuradas con el grupo de expertos, junto con el procesamiento cuantitativo, permitió de forma abierta y directa conocer a detalle las opiniones de los expertos, y con ello excluir, modificar su redacción o formulación o incluir algún otro factor no tomado en consideración en el instrumento inicial.

La segunda fase fue el estudio de campo. Se construyó un instrumento con los factores críticos de éxito: la responsabilidad compartida, formación del franquiciante, poder centralizado no coercitivo, conocimiento pleno del franquiciante, crecimiento rápido de sucursales, tener una visión estratégica, integrarse verticalmente, gestión del conocimiento, satisfacción del franquiciatario comunicación con el cliente y ubicación del negocio, estructurado en 3 secciones que incluyen la relación franquiciante-franquiciatario, acciones para el desarrollo de fortalezas y acciones para la competitividad de la franquicia, utilizando una escala de Likert. Como variables independientes, se establecieron los giros de negocio y resultados empresariales: ventas, utilidades y empleo. El Alfa de Cronbach para el estudio arrojó 0.82, lo cual muestra la consistencia interna del instrumento, por lo que se considera confiable para el propósito de la investigación. Se encuestó a 30 franquiciantes de un listado de 37 franquicias en operación. Procesamiento estadístico. Se aplicaron diversas técnicas estadísticas. Después de aplicadas la prueba de la normalidad de las variables, se utilizaron pruebas no paramétricas dado el tamaño de la muestra y el carácter cualitativo del instrumento para captar la percepción de los franquiciantes. Se compararon medias usando la prueba de Fisher, la prueba de Kruskal Wallis y la correlación de Spearman, para comprobar las hipótesis.

## RESULTADOS

*Características distintivas de las franquicias de la Comarca Lagunera:* De la lista inicial de 52 franquicias laguneras, por ejemplo, se encontró que había: Franquicias operando con éxito 32; Franquicias ofreciendo sucursales pero sin vender 7; Empresas que ya no venden franquicias 8; y Empresas que ya no existen 5. De las treinta y nueve franquicias en operación, siete apenas estaban formalizando su empresa y/o no las promocionaban no logrado vender nada, no estaban preparadas para ello. Sumando el porcentaje de las empresas que aunque se formalizaron e hicieron manuales y decidieron ya no vender franquicias, podemos afirmar que un 29 % fracasan en el primero intento de vender franquicias. Más las compañías que encontramos en listados y que ya no existen, aumenta esta proporción



a un 38 %. Los giros de las franquicias encuestadas fueron: 40% servicios, 26.7% venta al detalle y 33.3% restaurant, lo cual coincide con la media nacional (Franquicialo 2012).

Las razones por lo que la empresa opta por franquiciar, entre las principales encontradas en la bibliografía internacional estudiada fueron: centrarse en procesos de mayor valor añadido que la venta directa al público como sería compras centralizadas y darle valor a la marca; velar más por el negocio los franquiciatarios que los empleados propios; creer que es la mejor manera de crecer rápidamente, desconocer los mercados en donde van a abrirse las nuevas tiendas, falta de recursos para desarrollar una cadena de establecimientos propios, la cual complementada con el interés de los mismos clientes por adquirir una franquicia; atención personalizada y profesional y el crecimiento del negocio.

La cuota de entrada promedio es de \$180,000 (hay franquicias que no cobran cuota y otras que son de hasta \$795,000 pesos), y la inversión inicial es de \$500,000 pesos (la inversión más baja puede ser de \$10,000 pesos para la compra de un equipo de cómputo hasta \$3,500,000 para el equipamiento de un restaurante de lujo). Las empresas franquiciadas Laguneras tienen en promedio 17 años operando en la región aunque como franquicia tienen solo 4 años como promedio en el sector (un 26.7 % tienen menos de un año operando como franquicia), la franquicia más antigua de la Laguna tiene 17 años vendiendo franquicias y es una empresa de servicio exitosa con más de 42 unidades vendidas.

La regalía más alta que se cobra sobre las ventas mensuales es de un 43 % y un 23 % sobre una de compras. El porcentaje de regalías que se cobra es en promedio de un 6.75 % sobre las ventas, aunque un 42% de los franquiciantes Laguneros no cobra por este concepto sino por compra de producto o cuota mensual fija. La cuota de publicidad que se cobra es de 1.26% en promedio, un 42 % no cobra este concepto y la cuota más alta es de un 5 %. Esto representa un área de oportunidad para dar a conocer en conjunto los productos y/o servicios de las marcas laguneras que están poco posicionadas en el mercado nacional. El retorno promedio de la inversión de las franquicias es de dos años que es un lapso aceptable de tiempo para recuperar inversiones de bajo monto y reducido riesgo.

Curiosamente la mayoría de los franquiciantes laguneros no pertenece a una asociación de franquicias. La formación de los franquiciantes alcanza el nivel profesional, y tienen una edad promedio de 44 años, aunque al escoger a los franquiciatarios prefieren a jóvenes emprendedores, jefes de familia y con arraigo en su localidad. Un 16.7 % de los franquiciantes no miden la satisfacción del franquiciatario, una gran parte 26.7 creen que la mejor forma sería medirla por el comportamiento de las ventas, sólo un 16,7 % hace encuestas de satisfacción y un 7 % tiene algún formato de reporte mensual. Los factores que dan ventaja competitiva a las franquicias laguneras son el ofrecer un producto diferente al de la competencia, el brindar asesoría constantemente a los franquiciatarios y el tener una marca reconocida en la localidad, realmente son muy pocas franquicias que son conocidas en los demás estados de la república, la publicidad es una gran área de oportunidad.

En el tema de alianzas estratégicas, la principal es la que se tiene con proveedores aunque no en todos los casos se tiene exclusividad con un solo vendedor, no se le ha contemplado realmente como un socio clave, lo que no permite realmente crear relaciones duraderas basadas en el compromiso y mejora continua de los productos que se abastecen, en cuanto al franquiciatario este puede adquirir algunas materias primas de su localidad para evitar el costo de distribución aunque claro está no se asegura la calidad y la uniformidad del producto. Solo un franquiciante de venta al detalle mencionó que si se tiene una alianza con un exportador chino que lo abastece de producto para surtir todas las tiendas. El 53.3 % de los franquiciantes laguneros tienen un horizonte de planeación a corto plazo menor a un año, sólo un 32 % planea a largo plazo, no formalizan la empresa para tener un crecimiento mayor y sostenerlo, todavía un 13 % afirma que trabaja como la operación lo va requiriendo sin planeación alguna de actividades. Las empresas familiares le dan menor importancia a la implementación de una planeación formal y a la formación de personal competente que las empresas no familiares.



Evidentemente los dueños de franquicias laguneras se inclinan por tener operando a su empresa orientada a resultados pues su principal indicador son las ventas y el crecimiento en el mercado y son franquicias de todos los giros, aunque le sigue muy de cerca la organización que se caracteriza por ser participativa basada en el compromiso y confianza con sus empleados esto brinda; una mayor satisfacción al cliente por el buen servicio y se genera un buen ambiente de trabajo en cada plaza, también son de indistinto giro. Un 23.3 % está orientada al mercado principalmente los franquiciantes que desean seguir satisfaciendo las necesidades y deseos del cliente con productos nuevos son negocios de servicios principalmente. Un 20% sigue trabajando por orden y control que emana del jefe del negocio, los que afirmaron esto son en su mayoría restauranteros.

Los aspectos más importante para seleccionar un Franquiciatario fueron: la perseverancia para alcanzar un objetivo, la disponibilidad para trabajar arduamente y la fidelidad del franquiciatario que muestra que se prefiere más a alguien dedicado plenamente al negocio que un dueño ausente, que se sienta identificado con la actividad del negocio y que sea una persona conocida capaz de relacionarse fácilmente y que muestre ser una persona leal con valores. Los franquiciantes Laguneros califican sus productos de buena calidad y buen precio además dicen estar innovando permanentemente el producto y/o servicios que ofrecen. La marca sigue apareciendo poco posicionada para más de un 30 % de los franquiciantes y sólo un 10 % tiene productos exclusivos y otro 10 % ofrece garantías. Las áreas de oportunidad están en dar garantía y servicio post venta, y en otros casos, que así lo requiera el producto, diseñar un mejor envase, mejorar los tiempos de entrega y pensar en mejorar el medio ambiente.

## CONCLUSIONES

La expansión rápida y exitosa de las franquicias ha condicionado el cambio en la concepción y formas del negocio. El análisis se realizó desde diferentes fuentes de información: las definiciones de los trabajos de carácter divulgativo que han impulsado las franquicias en diferentes latitudes del mundo y desde las investigaciones sobre la temática, que se presentan de manera resumida a continuación. Predomina el concepto asociado más a la distribución y comercialización de productos y servicios, que a la producción; la relación franquiciador y franquiciado es determinante; hay transferencia de tecnología desincorporada asociada a la propiedad industrial y el aspecto administrativo está más relegado. En opinión de los autores este es un aspecto que requiere de investigación dentro de los factores claves de éxito al menos en el contexto mexicano, por la importancia de la gestión de los recursos y capacidades internas y de la experiencia y preparación en métodos y técnicas de administración moderna.

Los factores críticos de éxito, resultado de la contrastación empírica muestran la importancia de los 11 factores de éxito identificados por el grupo de expertos; y en particular dada las contrastaciones estadísticas realizadas entre variables destaca la importancia de tres de ellos: tener una visión estratégica, satisfacción del franquiciatario, la comunicación con el cliente y el crecimiento rápido de las sucursales. Los factores críticos no evidencian diferencias atendiendo al grupo estratégico (giro sectorial) ni a los resultados empresariales de las franquicias. En la indagación empírica los franquiciantes laguneros otorgaron importancia a otros factores críticos de éxito como: equipo de trabajo competente, valores (honestidad, lealtad, respeto y responsabilidad), dedicación plena del franquiciatario, innovación constante y capital relacional, factores que deben ser objeto de estudio en investigaciones posteriores.

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# MODELOS DE VINCULACIÓN UNIVERSITARIA EN LATINOAMÉRICA: SITUACIÓN ACTUAL Y SUS ÁREAS DE OPORTUNIDAD PARA EL DESARROLLO ECONÓMICO

Gustavo César Hermosillo Anduaga, Universidad Estatal de Sonora

Carlos Jesús Hinojosa Rodríguez, Instituto Tecnológico de Sonora

José César Kaplan Navarro, Universidad Estatal de Sonora

María Teresa González Barajas, Universidad Estatal de Sonora

Celia Yaneth Quiroz Campas, Instituto Tecnológico de Sonora

## RESUMEN

*En varios países las actividades de vinculación realizadas por sus universidades han producido un impacto positivo en su desarrollo económico. En esta investigación se analizan los modelos de vinculación en universidades de seis países latinoamericanos: México, Brasil, Chile, Colombia, Costa Rica y Argentina; para detectar áreas de oportunidad que mejoren el desarrollo económico del país. El diseño de la investigación fue no experimental, transeccional, corte cualitativo, del tipo descriptiva. Los sujetos de estudio fueron 8 universidades latinoamericanas. Además, se analizaron aspectos que miden el grado de contribución al desarrollo económico de las universidades en la sociedad del conocimiento como: Investigación, transferencia tecnológica, Innovación; entre otros. Se encontró que en estas universidades se realizan actividades de vinculación, pero se aprecian esfuerzos aislados; son las universidades las que toman la iniciativa y fomentan su vinculación hacia afuera. No se aprecia suficiente interrelación entre los actores: gobierno, sector empresarial y universidades; se carece de un sistema de evaluación y medición de impactos de sus modelos de vinculación. Se recomienda el diseño de un modelo de vinculación universitario que sistematice la actividad, que de coherencia, promueva la interacción entre sus partes, provea un sistema de medición de impactos y realice retroalimentación para corregir insuficiencias.*

**PALABRAS CLAVE:** vinculación universitaria, desarrollo económico, programas de vinculación universitaria, sociedad del conocimiento

## LINKAGE MODELS IN LATIN AMERICA UNIVERSITIES: CURRENT SITUATION AND AREAS OF OPPORTUNITY FOR ECONOMIC DEVELOPMENT

### ABSTRACT

*In several countries linkage activities undertaken by its universities have a positive impact on economic development. This research analyzes the linkage models in universities in six Latin American countries: Mexico, Brazil, Chile, Colombia, Costa Rica and Argentina, to identify areas of opportunity to improve the country's economic development. The research design was not experimental, transactional, a qualitative, descriptive type. The study subjects were eight Latin American universities. In addition, aspects that measure the degree of contribution to economic development of universities in the knowledge society as research, technology transfer, innovation, among others. We found that in these universities are conducted linkage activities, but isolated efforts are appreciated, the universities are taking the initiative and encourage their links out. It has not had enough interaction between actors: government, business and universities. There's a lack of evaluation system and impact measurement of linkage models.*



*We recommend designing a linkage model that systematizes university activity that provide consistency, promote interaction between its parts, provide a measurement system impacts and make feedback to correct deficiencies.*

**JEL** O01, O15, O02, O21 , O3, O32, O34, O38

**KEYWORDS:** university linkages, economic development, university linkage programs, knowledge society

## INTRODUCCIÓN

El desarrollo económico es una de las metas más importantes para cualquier nación, cada país intenta desarrollar las capacidades necesarias para crear riqueza, prosperidad y bienestar económico y social de sus habitantes. Por otro lado, el desarrollo económico no se genera de manera aislada. Freeman, citado por Didrikson (2006) afirma que en el desarrollo económico se involucran cinco subsistemas, que aunque tienen sus características distintivas y su autonomía; es su interdependencia e interacciones la que da como resultado el desarrollo económico en los pueblos; estos subsistemas son: la ciencia, la tecnología, la política, la economía y la cultura (Didrikson, A., 2006). El fenómeno de la globalización, la apertura comercial, la competencia, han dado como resultado la creciente preocupación de las naciones por incrementar sus niveles de productividad y competitividad. La manera como se han intentado lograr ambos, se ha incluido en una palabra: conocimiento.

Es así como en nuestros días ha surgido el concepto de “sociedad del conocimiento”; el cual coloca el énfasis en el conocimiento como el factor productivo fundamental. La sociedad del conocimiento se caracteriza por su constante cambio y evolución, el conocimiento es el recurso clave en la actividad económica, las inversiones en investigación y desarrollo (I&D) son fundamentales para mantener la competitividad y es intensiva en tecnología (Chaminade, C., 2007). Dadas las anteriores consideraciones se puede afirmar que el desarrollo económico es el proyecto de toda nación; que no se puede generar aislado de otros subsistemas; que la globalización exige a las naciones mayores índices de productividad y competitividad y que ambas se están forjando a través de la generación de conocimientos. Surge entonces, la pregunta sobre el papel que juegan o deberían jugar las instituciones de educación superior (IES) en el desarrollo económico de una región, a través de la generación de conocimientos.

La vinculación de las empresas, las universidades y el gobierno se consideraba como un esquema de relación de entidades distintas y hasta diferentes en sus objetivos y distantes en sus propósitos. Sin embargo, en la actualidad se percibe de manera muy distinta; estas entidades no solo pueden asociarse o vincularse, además se tratan de componentes complementarios en vías de integración y de articulación, pero sobre todo en la perspectiva de conformarse como el eje de un tipo de estructura social emergente: el de una sociedad del conocimiento que se organiza sobre bases diferentes a las que se conocen (Instituto venezolano de investigaciones científicas, 2006).

## REVISIÓN LITERARIA

En América latina la vinculación entre la universidad latinoamericana y el sector empresarial es una tarea pendiente de realizar, existen evidencias sólidas de que se inicia, pero no tiene la amplitud que desearían aquellos que sólo manejan el modelo norteamericano, en el que algunas universidades operan con altos presupuestos derivados de la vinculación con empresas o fundaciones (Campos, G. y Sánchez Daza, G., 2005). En esta región del mundo los vínculos entre la universidad y el sector empresarial han sido por lo general débiles y en algunos casos inexistentes. Resulta necesaria la acción del estado para formar la triada universidad-gobierno-industria (Moreno, J., Ruiz, P. 2009). Además se ha creado un círculo vicioso: las universidades no producen conocimiento novedoso que puedan ofrecer a las empresas, pero al



mismo tiempo las empresas no lo demandan (Vega, J., Fernández, I., & Huanca, R. 2007). Un problema en América Latina es la poca capacidad para crear tecnología innovadora, la región contribuye con el 1.5 % de la producción científica del mundo, pero tiene el 8.5% de la población mundial. El número de investigadores en Latinoamérica es de 175,000 en equivalente de tiempo completo, fluctuando entre 85,000 en Brasil y 645 en Ecuador; medidos en términos de población, oscila entre 833 investigadores por millón de habitantes en Chile y 50 en Ecuador; comparado con Finlandia que tiene 7,800; Japón 5,300; y Estados Unidos 4,600 investigadores respectivamente por cada millón de habitantes. El gasto en ciencia y tecnología en la gran mayoría de los países en Latinoamérica es del 0.5% del PIB, siendo recomendado por organismos internacionales el 1% como mínimo.

En contraste Suecia, Japón, Estados Unidos, Alemania, Francia y Canadá gastaron entre el 2% y 4% del PIB en ciencia y tecnología (Moreno, J., & Ruiz, P. 2009). Por otro lado, las universidades latinoamericanas están realizando esfuerzos y tomando medidas para no rezagarse en esta nueva era. Ejemplo de esto es la iniciativa de formación de redes de cooperación como la Red Latinoamericana de Buenas Prácticas de Vinculación Universidad Empresa (Red LABP); creada para el intercambio de experiencias y metodologías innovadoras de vinculación universidad-empresa. La Red LABP cuenta con más de diez miembros que incluyen universidades de Argentina, Brasil, Chile, Costa Rica, Nicaragua, Uruguay y Colombia (Red LABP, 2013). Otra iniciativa es la Red de Propiedad Intelectual e Industrial en Latinoamérica (Red PILA); cuyo objetivo es intercambiar prácticas de gestión de propiedad intelectual dentro de las IES de Latinoamérica. Sus miembros fundadores son países como Brasil, Argentina, Bolivia, Chile, Cuba, Colombia Costa Rica, entre otros. Sus miembros colaboradores son: European Patent Office; Oficina Española de Patentes y Marcas; la Red Universia y la Organización Mundial de la Propiedad Intelectual (Red PILA, 2013). Otra iniciativa es la Climate Change Technology Transfer Centres in Europe and Latin America (CELA), su objetivo es mejorar la calidad de la investigación y la transferencia tecnológica de las universidades latinoamericanas y la Unión Europea fomentando una cooperación sostenible enfocándose en el sector temático del cambio climático (CELA, 2013).

No obstante en estos esfuerzos, el obstáculo más grave sigue siendo la ausencia de vínculos universidad-empresa. De hecho, salvo unos esfuerzos políticos en Argentina, Brasil, Chile, México y Venezuela - no necesariamente coordinados con políticas industriales o sectoriales- hay pocas acciones gubernamentales, deliberadas y significativas para vincular las agendas de investigación y educación superior de las universidades públicas y privadas con las necesidades de innovación de las empresas locales. Cabe mencionar que en los países desarrollados estos vínculos no fueron desarrollados al azar o por las fuerzas del mercado solamente; en muchos de ellos hubo la acción deliberada del estado, como asunto de política de estado (Moreno, J., & Ruiz, P. 2009).

## METODOLOGÍA

El diseño de la investigación fue no experimental, transeccional, de corte cualitativo del tipo descriptiva que aplica métodos de investigación documental, tomando referencias de libros, revistas y consultas en la red internet. Para este estudio se consideraron como unidades de análisis una muestra de ocho reconocidas universidades latinoamericanas para analizar su programa de vinculación y documentar sus actividades en el área y determinar su grado de interacción con el sector empresarial y el gobierno; también se analizaron aspectos de la universidad como investigación y desarrollo, transferencia de tecnología; Innovación; Participación en redes de conocimiento; Patentes y protección del capital intelectual; Oferta de postgrado, vinculación y sus Publicaciones científicas, los cuales son considerados en esta investigación como elementos que miden el grado de contribución al desarrollo económico de las universidades en la sociedad del conocimiento. Mediante este análisis se detectan áreas de oportunidad que se proponen sean atendidas para el mejoramiento de los programas de vinculación universitarios y que estos se conviertan en promotores del mejoramiento del desarrollo económico de sus regiones de influencia.



## RESULTADOS

Se ha encontrado que existen en el mundo casos de éxito en la vinculación universitaria; Estados Unidos, Europa y Asia Pacífico son ejemplos de esto. Sus actividades han permitido a sus universidades acceso a recursos para investigación y desarrollo. Este éxito ha dado como resultado que estas instituciones se transformen en la lógica de la comercialización y la innovación productiva, para la generación de nuevos conocimientos y tecnologías, lo cual ha impactado en el desarrollo económico de sus respectivos países. Por otra parte, en Latinoamérica existen evidencias sólidas de que se inicia la vinculación, pero no con la amplitud que se desearía. Un problema encontrado es la insuficiente investigación realizada por las universidades Latinoamericanas, la región solo contribuye con el 1.5% de la producción científica mundial lo que impide la creación de conocimiento novedoso que puedan ofrecer a las empresas. Por otro lado, el gasto de los países latinoamericanos en ciencia y tecnología es mucho menor del 1% del PIB, recomendado por organismos internacionales.

Además, los gobiernos, salvo contadas excepciones, no han hecho lo suficiente para establecer políticas públicas que faciliten la vinculación entre empresas y universidades; son las universidades las que han tomado la iniciativa, son ellas las que se organizan e intentan relacionarse por medio de redes nacionales e internacionales de cooperación. Sin embargo, sin políticas públicas que deliberadamente propicien una interacción entre universidades y sector empresarial, los esfuerzos seguirán siendo aislados y desarticulados. A continuación se presentan los resultados obtenidos de la investigación en relación a los aspectos que en esta investigación se consideran como elementos que miden el grado de contribución al desarrollo económico de las universidades en la sociedad del conocimiento.

Estos aspectos son: investigación y desarrollo, transferencia de tecnología; Innovación; Participación en redes de conocimiento; Patentes y protección del capital intelectual; Oferta de postgrado, vinculación y sus Publicaciones científicas. Cabe mencionar que el concepto de economía del conocimiento guarda una estrecha relación con el concepto de sociedad del conocimiento debido al cambio en la base de la producción que esto representa. Si bien antes de la Segunda Guerra Mundial, la fundamentación del capital era dependiente de objetos, recursos y materias primas transformadas, posteriormente en parte del mundo la economía dio un giro. La clave de la economía del conocimiento está en crear un valor agregado a lo que ofrece, que en su mayoría se trata de servicios. El conocimiento no es solamente mera información, se trata de un proceso continuo de construcción, creación y participación en los que se genera utilidad y valor agregado a cada una de las economías (Colombia digital, 2013).

Como se puede observar la mayoría de las universidades analizadas están realizando actividades como investigación, desarrollo y transferencia de tecnología; programas de innovación, participan en redes de conocimiento; cuenta con protección del capital intelectual; realiza publicaciones científicas y desarrolla actividades de vinculación; realizando todo lo que está a su disposición para insertarse eficazmente en la sociedad del conocimiento. Sin embargo, a pesar de estos esfuerzos realizados, tanto de universidades y gobierno, aquí documentados, es una realidad que los vínculos entre la universidad y el sector empresarial en Latinoamérica han sido por lo general débiles y en algunos casos inexistentes (Moreno, J., & Ruiz, P. 2009). A continuación se presentan las calificaciones que el Foro Económico Mundial, a través del reporte de Competitividad Global 2012, otorgó a las naciones aquí estudiadas. Las calificaciones corresponden a dos de los doce pilares evaluados por la institución, así como la calificación de competitividad global obtenidas por estos países.

Tabla 1: Análisis de las Universidades y su Contribución al Desarrollo Económico en la Sociedad del Conocimiento



Indicador Universida d	País	Investigació n desarrollo y transferenci a de tecnología	Innovació n	Participación en redes de conocimiento	Patentes y protección del capital intelectual	Oferta de postgrad o	Publicacion es científicas	vinculació n
Universida d de Sao Paulo	Brasil	✓	✓	✓	✓	✓	✓	✓
Pontificia Universida d Católica de Chile	Chile	✓	✓	✓	✓	✓	✓	✓
Universida d Nacional Autónoma de México	México	✓	✓	✓	✓	✓	✓	✓
Universida d de los Andes	Colombia	✓	Pendiente	✓	Pendiente	✓	✓	✓
Instituto Tecnológico de Estudios Superiores de Monterrey	México	✓	✓	✓	✓	✓	✓	✓
Universida d de Buenos Aires	Argentina	✓	✓	✓	✓	✓	✓	✓
Instituto Politécnico Nacional	México	✓	✓	✓	✓	✓	✓	✓
Universida d de Costa Rica	Costa Rica	✓	✓	✓	✓	✓	✓	✓

Fuente: elaboración propia

Tabla 2: del Ranking del The Global Competitive Report 2012

Competitividad global	Quinto pilar en competitividad Educación superior y capacitación	Decimo segundo pilar Innovación
Chile 33 Brasil 48 México 53 Costa rica 57 Colombia 69 Argentina 94	Costa Rica 41 rank score 4.78 Chile rank 46 score 4.72 Argentina rank 53 score 4.59 Brazil rank 66 score 4.27 Colombia rank 67 score 4.27 Mexico rank 77 score 4.11	Costa Rica 38 rank score 3.61 Chile rank 44 score 3.50 Brazil rank 49 score 3.42 Mexico rank 56 score 3.33 Colombia rank 70 score 3.17 Argentina rank 91 score 2.98

Fuente: Schwab. World Economic forum, (2012). The Global Competitive Report 2012

El Global Competitive Report evalúa a 144 países en relación a 12 pilares: 1. El entorno institucional; 2. La infraestructura; 3. La estabilidad macroeconómica; 4. La salud y la educación primaria; 5. La educación superior y capacitación; 6. La eficiencia de los mercados de mercancía; 7. La eficiencia del mercado laboral; 8. La sofisticación del mercado financiero; 9. Disposición tecnológica; 10. El tamaño del mercado; 11. Sofisticación de los negocios y 12. Innovación. Como se puede observar en el cuadro se tomaron solo 2 pilares de los 12 y la calificación global obtenida por los países analizados en este estudio. De los países aquí analizados, se observa que Costa Rica encabeza los pilares de educación superior y el pilar de innovación. Los demás países, por su parte, tienen diferentes desempeños. Encontrándose la mayoría -exceptuando a Argentina que se aleja un poco- cercanos a la mitad del ranking de los 144 países evaluados. Se han tomado como referencia para este trabajo, los pilares de competitividad en educación superior y capacitación, así como el pilar de innovación. El pilar de educación superior y capacitación es crucial para ascender en la cadena de valor más allá de los procesos de producción simple; la economía globalizada de hoy requiere países que fomenten grupos de trabajadores bien educados que sean capaces de adaptarse rápidamente a los cambios del entorno y a las necesidades



cambiantes del sistema productivo (elite empresarial, 2103). El pilar de innovación Chapa (2010) comenta que es un factor particularmente importante para las economías que se acercan a las fronteras del conocimiento y a la posibilidad de integrar y adoptar tecnologías exógenas.

## CONCLUSIONES

La vinculación universitaria es una actividad de gran importancia en la sociedad de nuestros días. Una vinculación bien instrumentada es factor de desarrollo económico de las naciones, existen evidencias fehacientes en varios países del mundo. La realidad de la vinculación universitaria en Latinoamérica es distinta a la de los países que se han beneficiado con ella. Esta es una actividad relativamente incipiente en la región. En Latinoamérica las actividades de vinculación se están realizando, pero se aprecian esfuerzos aislados; faltos de la necesaria coordinación; sin la suficiente interrelación entre los actores principales: gobierno, sector empresarial y las universidades. Es necesario avanzar hacia un estadio de mayor interacción entre estos actores. Hoy en día en Latinoamérica, la vinculación universitaria se realiza sin evaluar sus impactos en el desarrollo económico de la nación; el sector empresarial frecuentemente desconfía de la vinculación con las universidades; el estado no está creando con la suficiente rapidez las condiciones que faciliten el acercamiento entre la universidad y el sector empresarial; existen carencias de regulaciones y de creación de políticas públicas que normen las actividades de vinculación en la región; la interactividad entre sus partes se percibe como poca o nula.

Es necesario aumentar la inversión en educación en relación al PIB de las naciones, para que así se incremente la producción científica de la región. Por estas razones se recomienda realizar el diseño de un modelo de vinculación universitario que articule la actividad, que le de coherencia, que promueva la interacción entre sus partes, provea un sistema de medición de sus impactos y realice la debida retroalimentación para corregir insuficiencias. Solo mediante un modelo de vinculación eficaz, Latinoamérica podrá gozar de los beneficios que ya tienen los países con programas de vinculación universitarios exitosos.

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# LA IMPORTANCIA DE LA CREACION DE PROVISIONES DE PASIVO EN LA ADMINISTRACION DEL RIESGO DE LAS MICRO, PEQUEÑAS Y MEDIANAS EMPRESAS

Maria Concepción González Becerril, Universidad Autónoma de Coahuila

Mayra Alejandra Fong Hernández, Universidad Autónoma de Coahuila

## RESUMEN

*En México la atención que se brinda a las MIPYMES contempla el otorgamiento de créditos, asesoría técnica, Análisis financiero, y otros apoyos que son altamente necesarios, sin embargo, por las características de los empresarios de este tipo de empresas lo que mas aprovechan de esas dependencias son los créditos, por lo que de ser la primera causa de cierre hace algunas décadas, pasó al 4°. Lugar de acuerdo a informes que reporta la encuesta nacional a microempresas realizada por el Instituto Nacional de Estadística y Geografía. Hoy día la problemática que presentan como relevantes son la competencia excesiva, la falta de ventas y la falta de utilidades, sin embargo, esta problemática está latente en cualquier empresa ya sea grande o pequeña, con la diferencia de que la empresa grande está preparada para afrontarlos considerando una buena planeación de ventas anual y de riesgos a diferencia de la mipyme, por carecer de asesoría que le oriente como realizarla, asimismo, esa orientación deberá cubrir un análisis de los riesgos para que los empresarios vean la necesidad de la creación de provisiones para contingencias, que de presentarse no afecten su seguridad económica y financiera y puedan así tener un crecimiento sostenido que redundará en la generación de más empleos y en el desarrollo de la región y de sus habitantes.*

**PALABRAS CLAVES:** Identificación, Evaluación Del Riesgo, Estrategias Y Provision

## THE IMPORTANCE OF PROVISIONS AND CONTINGENT LIABILITIES CREATION IN RISK MANAGEMENT OF MICRO, SMALL AND MEDIUM ENTERPRISES

## ABSTRACT

*Mexico supports micro, small and medium firms through financial credit programs; from being this the first cause of closure among the mipymes, this issue currently ranks fourth while the decrease in sales and profits due to strong competence has taken the first place, If we analyze the latter we find that this cause-effect relation is due to the lack of control of the risks surrounding the mipymes such risks are present in every action taken to reach the goals of the organization and it is due to the lack of professional advising on their detection and control that firm owners are less prepared to confront, transfer or avoid them. The consequences of some risks, like in the exchange rate, capital insufficiency, market or legal and labor can be reduced by the creation of liability provisions, this is because in case of being present their impact on the financial structure would be minimized as long as the best criteria for their creation is implemented.*

**JEL:** M0, M1, M10, M15, M19, M40, M49

**KEYWORDS:** Detection And Control, Liability Provisions, Minimized, Mipymes

## INTRODUCCION



México tiene una economía cuya configuración presenta rasgos y características de un capitalismo en desarrollo desde hace poco mas de treinta años en donde es fácil observar un crecimiento desigual de las micro, pequeñas y medianas empresas (Mipymes) con relación a las grandes empresas. Sin embargo una parte de las primeras no se consolidan y transforman en grandes empresas. Todos los días se crean nuevas micro o pequeñas empresas, pero también cada día cierran otras por diversas causas, situación que hace que no crezca el número de empresas grandes en el país. De acuerdo a datos proporcionados por Nacional Financiera actualmente las micro, pequeñas y medianas empresas desempeñan un papel muy importante en el desarrollo económico del país. El Instituto Nacional de Estadística, Geografía e Informática (INEGI) nos proporciona la siguiente información a nivel nacional.

Tabla 1 : Clasificación de las Mipymes Por Actividad

Estrato	Manufacturera %	Comercial %	(Se excluye sector gobierno) Servicio %
Micro	90.90	97.00	94.70
Pequeñas	6.00	2.00	4.30
Medianas	2.20	0.80	0.50
Grandes	0.90	0.20	0.50
Suma	100%	100%	100%

*Fuente: agrupación con datos proporcionados por el INEGI, donde se observa que la microempresas son las de mayor relevancia dentro de la economía nacional con un 94.2%*

## REVISION DE LA LITERATURA

### Antecedentes de la Administración del Riesgo en los Negocios

En realidad los riesgos han estado siempre presentes en cualquier movimiento que realizan las personas ya sean físicas o morales, como consecuencia de actividades comerciales, industriales, o de servicios. Los riesgos no previstos son los que por lo general ocasionan las pérdidas o gastos, cuya cuantía va desde poco valor hasta pérdidas considerables. El estudio y manejo de los riesgos no es un tema nuevo, actualmente la dirección moderna concibió una disciplina denominada Administración de Riesgos o Gerencia de Riesgos que se maneja desde una posición de dirección de la empresa y cuyo objetivo es el de identificar los riesgos y crear estrategias para evitarse, transferirse o para hacerles frente. En Europa, Estados Unidos de Norteamérica incluyendo Canadá, México y América Latina ya se maneja este concepto para el manejo de las operaciones de la iniciativa privada como pública.

Como ejemplo del manejo de riesgos citaremos al Estado Colombiano en su decreto 1537 del 2001(Transparencia y la rendición de cuentas en Colombia 2004) y que se establece en el artículo no. 4 y establece que todas las entidades de la administración pública deben contar con una política de administración de riesgos tendientes en darle un manejo adecuado a los riesgos. En México, la Nacional Financiera ([www.nafin.gob.mx](http://www.nafin.gob.mx)) como institución, ha implementado dentro de sus controles y procesos los estándares internacionales de administración del riesgo, desde una perspectiva sistemática e integral, asimismo la banca privada y las Cías de Seguros, hace uso de esta forma de administración.

La clasificación o fuentes de riesgos dependerá del tamaño de las empresas y de sus objetivos específicos, sin embargo, tomaremos la clasificación atendiendo a las diferentes etapas o acciones de los negocios y para abarcar todos los aspectos de ellas, los clasificamos en: Riesgos estratégicos, operativos, financieros, de cumplimiento y de tecnología por considerar que abarcan las operaciones estratégicas de un negocio.

En la actualidad existen pocas organizaciones en México, que se dedican a brindar asesoría de administración del riesgo, exclusivamente a las Mipymes y como ejemplo citamos al Tecnológico de Monterrey, que ofrece a las pequeñas y medianas empresas un programa enfocado a las asesorías e



investigación sobre las mejores prácticas internacionales en el área de administración del riesgo, además de otras Compañías dedicadas al manejo de seguros.

### La Administración del Riesgo en las MIPYMES

En México y de acuerdo a investigación realizada mediante entrevista a personal de la Nacional Financiera y Secretaría de Economía se incluye este programa para este sector de negocios por contar con poco número de personas para que lo apliquen dejando que sean ellas las que por convicción o necesidad la lleven a cabo. En la actualidad no se ha concluido algún estudio de aplicación de esta disciplina a las Mipymes debido a las características de este tipo de negocios, pues se considera difícil la implementación, seguimiento y control, derivado de la aplicación de la administración del riesgo, ya que el costo que demanda puede ser significativo, mismo que los dueños de los negocios no estarían dispuestos a pagar, y que de llevarse a cabo, los beneficios que se obtendrán serán muy alentadores para el País. De acuerdo a un estudio realizado determinamos que es factible que se lleve a cabo a través de asociaciones o agrupaciones de empresarios, y otras instancias como son las Universidades y la Secretaría de Hacienda por medio de folletos informativos, al momento de la inscripción de los negocios, en cuanto a la detección de los riesgos más comunes y la implementación de las estrategias para su transferencia a terceros, su preparación para afrontarlos o poderlos evitar.

### Identificación de los riesgos

Para la identificación adecuada de los riesgos es necesario, revisar los procesos de operación de acuerdo a la actividad de los negocios, asimismo llevar a cabo el análisis del entorno para detectar los riesgos externos, la exactitud de los riesgos detectados dependerá del grado de experiencia que tengan los asesores que realizan dichos estudios. Las fuentes de riesgo más comunes en las mipymes, son de operación, de financiamiento, de tecnología, legales y laborales. Dentro de los riesgos legales y laborales, los que más impacta a los empresarios es el fiscal y de indemnizaciones y jubilaciones al personal que labora en la empresa. Una vez identificado el riesgo se procederá a la cuantificación, para conocer el grado de pérdidas que pueden ocasionar, la cuantificación será de acuerdo a la frecuencia de su ocurrencia y a la intensidad del impacto.

### La Administración del Riesgo y la competitividad

La causa principal de cierre de las MIPYMES es en primer lugar, el exceso de competencia, en segundo la falta de ventas y la tercera la falta de utilidades, todo eso relacionado. Si analizamos lo anterior, nos podemos dar cuenta que la verdadera causa es la falta de competitividad para colocar a su negocio en primer lugar o hacer que se mantenga trabajando ante negocios similares, franquicias o negocios estratégicamente creados por las grandes empresas. Existen riesgos en todos los negocios, sean pequeños o grandes, sin embargo, estos últimos salen mejor librados que los pequeños por su visión y estrategias para enfrentarlos y desde luego por tener dentro de su estructura una gerencia que se dedica a identificar las fuentes del riesgo y a establecer la estrategia adecuada. Las MIPYMES para ser competitivas deben administrar y enfrentar los riesgos con confianza, y para administrarlos deben de identificarlos a lo largo de su proceso de operación. Es menester del gobierno federal a través de la Secretaría de Economía proporcionar incentivos y crear programas que alienten a todos los empresarios de las mipymes a acudir a ellas y se les proporcione asesorías para la detección y seguimiento de los riesgos a que están expuestas, con el objetivo de que estas se desarrollen adecuadamente y asegurar así su permanencia, beneficiándose con mayor recaudación de impuestos y con la recuperación de los créditos, otorgados por otras dependencias gubernamentales, sin necesidad del embargo u otras soluciones que atenten contra el cierre de las mismas.



### Tratamiento Contable de las Provisiones Según la NIF C-9

Textualmente nos dice la norma de información financiera, que las provisiones son pasivos en los que su cuantía o vencimiento son inciertos, por lo que un pasivo contingente es:

a) Una obligación posible, surgida a raíz de sucesos pasados, cuya existencia ha de ser confirmada sólo por la ocurrencia o, en su caso, por la falta de ocurrencia de uno o más eventos inciertos en el futuro que no están enteramente bajo el control de la entidad.

b) Una obligación presente surgida a raíz de sucesos pasados, que no se ha reconocido contablemente porque:

no es viable que la entidad tenga que satisfacerla el importe de la obligación no puede ser cuantificado con la suficiente confiabilidad Para la creación de estas reservas se deberán de medir los sucesos pasados con resultados inciertos con los términos Probable, Posible y Remoto, que de acuerdo a la misma norma nos dice que el primero es mas fácil de que se presente; posible es menos factible de que ocurra, con relación al primero, pero más que remoto y Remoto es mucho más difícil de que se presente.

### Reglas de Valuación

Debe reconocerse una provisión cuando se cumplan las siguientes condiciones:

a) exista una obligación presente (legal o asumida) resultante de un evento pasado a cargo de la entidad.

b) Es probable que se presente la salida de recursos económicos como medio para liquidar dicha obligación

c) la Obligación pueda ser estimada razonablemente

### Metodología Para el Estudio de la Necesidad de la Administracion del Riesgo en las Mipymes

El objeto de estudio fueron las MIPyMES de la Región Sureste de Coahuila y se realizó en dos etapas, la primera tuvo como objetivo conocer si Nacional Financiera y la Secretaria de Economía, a través de sus delegaciones estatales, manejan programas de administración del riesgo que benefician a las MIPyMES así como la calidad de la atención ofrecida a los empresarios en materia de asesoría para poder resolver los problemas inherentes a su negocio. Como técnica de información se utilizó la entrevista con preguntas como: que tipo de empresarios se acercan a pedir informes o asesoría, qué tipo de asesoría es la que más solicitan, causas por las que no acuden a pedir apoyo, qué se ha hecho para establecer un programa de administración del riesgo para apoyar a las mipymes.

En una segunda etapa se aplicó un estudio a los empresarios para determinar el grado de atención que reciben de las dependencias gubernamentales en cuanto a asesoría, asistencia técnica, capacitación, otorgamiento de créditos y asesoría frente a los riesgos inherentes a sus negocios, por lo que se realizó un sondeo entre los empresarios de la micro y pequeña empresa a través de un formato que midió el tiempo de operación del negocio, la edad de las personas creadoras del negocio, su inscripción en alguna cámara o asociación, la cantidad de información que reciben de las dependencias de gobierno relativas a la mejora de su situación operativa y financiera, percepción del riesgo que rodea al negocio. Se aplicaron 200 cuestionarios a empresarios de la micro, pequeños empresa de la región sureste de Coahuila

*Limitación:* Unicamente se trabajo con las micro y pequeñas empresas por considerar que son las que tienen mayor riesgo a cerrar operaciones y la captura de los datos fue a través del excell.



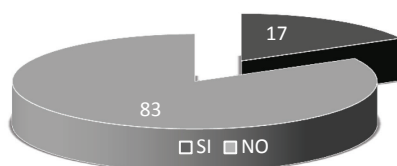
## RESULTADOS

*Dependencias Gubernamentales:* La información obtenida por los funcionarios de estas dependencias consistió en afirmar que acuden empresarios tanto de la micro, pequeña y mediana empresa, por lo general a solicitar información para obtener créditos, también declaran que creen que los empresarios de las microempresas no solicitan asesorías o asistencia técnica por que no confían en los funcionarios que los atienden. Los empresarios que más participan en foros o cursos son los de la grande y mediana empresa. Por lo que se refiere al establecimiento de un programa que administre los riesgos de las MIPYMES, declaran que no está incluido dentro de sus funciones, nos comentan que son los empresarios los que deberán implementarlo dentro de sus negocios.

*Empresarios:* Los empresarios de las MIPYMES, declararon que sí conocen los riesgos a que están sujetos sus negocios, la percepción de estos varía de acuerdo al grado escolar o tamaño de negocio, los empresarios sitúan como riesgos únicamente al fiscal y el que se presenten bajas ventas. En el caso de las empresas con mayor capital y tecnología ya identifican más riesgos en otros procesos de operación de la empresa. Las características de las Micro y pequeñas empresas visitadas son: que cuentan con una permanencia promedio de 6 años de operación, los manejan sus propietarios con un promedio de edad de 55 años. En cuanto a las características de organización, es que son de tipo familiar, cuyas gerencias están a cargo del padre y de los hijos con edades que oscilan entre los 40 y 60 años respectivamente. El resto de los resultados de las variables se presentan a continuación.

Figura 1 : Cantidad de Empresarios Que Acuden a Solicitar Información a la Nacional Financiera y Secretaria de Economía.

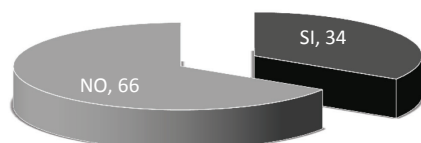
Empresarios de la Micro y Pequeña empresa que solicitan información a la SE o Nafin



De acuerdo con las respuestas de los empresarios el 83% no acuden a solicitar información a esas dependencias, solo el 17% si lo solicita.

Figura 2: Muestra la Cantidad de Empresarios Que Si Están Afiliados a Alguna Asociación o Cámara

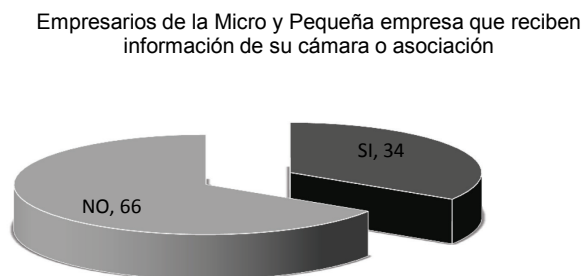
Empresarios de la Micro y Pequeña empresa que pertenecen a alguna cámara o asociación





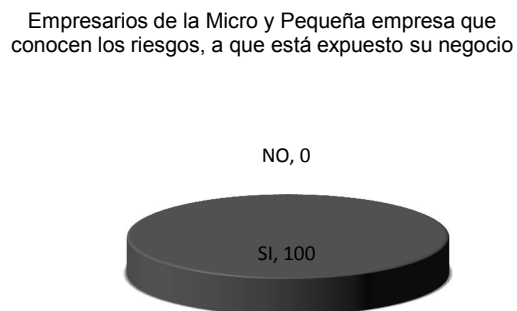
El 34% de los empresarios si pertenecen a alguna cámara o asociación, al 66% no le interesa formar parte de ellas.

Figura 3: Presenta el Número de Empresarios Que Si Reciben Información de Su Cámara



Del 34% de los empresarios que si forman parte de una cámara o asociación, solo el 34% si reciben información sobre como mejorar y el 66% no se siente satisfecho.

Figura 4: Muestra el número de empresarios que si conocen los riesgos que rodean a su negocio.



De acuerdo al resultado del estudio de campo los 200 empresarios encuestados, si conocen los riesgos a que está expuesto su negocio



Figura 5: los Problemas Mas Comunes Que Implican Riesgos Importantes en la Empresa



De los 200 empresarios encuestados todos señalaron como primer riesgo de sobrevivencia el fiscal y laboral, el 20% nos dice que además de ese, está la falta de ventas el 10% nos señalo que tiene problemas con la administración del negocio.

## CONCLUSION

De acuerdo al estudio anterior se determinó que los empresarios de las microempresas encuestadas trabajan de manera aislada, ya que la mayoría de ellas ( 66 % ) no forma parte de agrupación alguna, del 34% que si pertenece a estas y solo el 34% recibe información sobre dudas para administrar su negocio, y el resto de empresarios no tienen idea de como optimizar sus operaciones para la obtención de mejores resultados. Por otro lado, todos mencionan que conocen los riesgos que pueden afectar al negocio, sin embargo no saben como resolverlos. Las consecuencias de no trabajar con una administración del riesgo varían desde un desarrollo lento, hasta pérdidas económicas significativas, por lo que el esfuerzo y trabajo de muchos años puede terminar en el cierre de operaciones, de ahí que el conocimiento y manejo eficiente del riesgo es vital que asegurará una alta productividad en beneficio de todos. Atendiendo a la cantidad de empresas de este tipo y su importancia dentro del contexto económico del país es de suma importancia su permanencia y crecimiento

## PROPUESTA

La propuesta derivada del presente estudio es que se evalúe de manera objetiva la vulnerabilidad al riesgo y que se formen comités por segmentos de empresa con el fin de orientar a los empresarios para encontrar la mejor solución a cada uno de sus problemas, mismos que deberán estar debidamente identificados para enfrentarlos, conociendo la conveniencia de crear las reservas o provisiones necesarias y suficientes para que el impacto en la economía del negocio sea nulo o se busque la mejor manera de evitarlos o trasladarlos, asimismo, crear comités internos en las cámaras o asociaciones por segmento de empresa que lleve a cabo estudios, definiendo en primera instancia las causas de riesgo y finalmente los posibles efectos. cuyos resultado será distribuido entre el número MIPYMES, para que cada una de ellas, atendiendo a su giro acuda al centro de ayuda para su correcta asesoría y determinación de las estrategias necesarias.

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# LOS GASTOS FISCALES EN MÉXICO, PARA HACER POSIBLE EL DERECHO AL TRABAJO COMO DERECHOS SOCIALES

Rigoberto Reyes Altamirano, Universidad de Guadalajara

## RESUMEN

*El objeto de estudio de la presente investigación, son los gastos fiscales que el Estado Mexicano destina para atender el derecho al trabajo y con este fin, analizamos diversos apoyos financieros y fiscales que pretenden abatir el desempleo, entre éstos, los programas del primer empleo, de apoyo a las personas de la tercera edad y a las personas con capacidades diferentes. También analizamos algunos apoyos fiscales que el gobierno mexicano otorga a las prestaciones que recibe el trabajador con motivo de su trabajo, como son las provenientes, entre otras, de jubilaciones, pensiones, primas vacacionales y dominicales y prestaciones de previsión social. Colateralmente examinamos dos elementos que consideramos negativos para el derecho al trabajo: El desempleo y la discriminación. Con base en datos oficiales de la autoridad mexicana y de la OCDE, presentamos las cifras que tiene nuestro país en el desempleo.*

**PALABRAS CLAVES:** Derechos Humanos, Derecho al Trabajo, Aspectos Fiscales, Primer Empleo, Trabajo Digno, Tratados Internacionales

## TAX EXPENDITURES IN MEXICO, TO MAKE POSSIBLE THE RIGHT TO WORK AS SOCIAL RIGHTS

### ABSTRACT

*The object of study of the present investigation, are the fiscal expenditure that the Mexican State intended to meet the right to work and to this end, we analyze various financial support and prosecutors who seek to pull down the unemployment, among these, the programs of the first employment, support for the elderly and people with different abilities. We also discuss some fiscal support for the Mexican government gives benefits to the employee on his work, such as from, among others, retirement, pension, holiday and Sunday and social welfare benefits. Collaterally examine two negative elements that we consider the right to work: unemployment and discrimination. Based on official data from the Mexican authorities and the OECD, we present the figures of our country in unemployment.*

**KEYWORDS:** Human Rights, Right to Work, tax issues, First Job, Decent Work, International Treaties

## INTRODUCCIÓN

A través de la presente investigación analizamos la situación del derecho al trabajo, como derecho humano y los gastos fiscales que realiza el Estado Mexicano para hacerlos posibles y viables. Entendemos como gastos fiscales, (SHCP, 2012), “todas aquellas exenciones, reducciones y desgravaciones que se desvían de la estructura “normal” de cualquier gravamen, constituyendo un régimen impositivo favorable para cierto tipo de ingresos o sectores de la economía y que tienen objetivos extra fiscales o de política económica. Esta definición podría incorporar otras medidas, como son la aplicación de tasas diferenciales, el otorgamiento de créditos fiscales y de deducciones más favorables, así como esquemas que permiten el diferimiento del pago de los impuestos o que otorgan alguna facilidad administrativa, entre otras”.



Partimos de la base que los derechos sociales son posibles y viables, no meras expectativas de bienestar, ya que como lo señala Pissarello, G, (2011), su relevancia jurídica consiste en que debe considerárseles *“como derechos a prestaciones de bienes o servicios, principalmente frente al Estado, tendentes a satisfacer las necesidades básicas que permitan a los individuos desarrollar sus propios planes de vida”*.

Previo al análisis de los gastos fiscales, dejamos establecido en la investigación, las características del derecho al trabajo, desde su regulación de la Constitución Política de los Estados Unidos Mexicanos (CPEUM) y de los tratados internacionales.

A la par del estudio del derecho al trabajo, como derecho humano, reflexionamos sobre dos elementos que coexisten con este derecho humano y que impiden su plena realización, como son el desempleo y la discriminación. Con este fin incorporamos algunas cifras de las tasas de desempleo existentes de los años 2009 a 2012 en México y su contexto en la OCDE.

Derivado de lo anterior, como característica del derecho al trabajo, delimitamos el concepto de dignidad humana y dejamos preciso que el desempleo atenta contra ella, en virtud de que impide el goce de las prestaciones derivadas del trabajo.

Una vez sentado lo anterior, pasamos al análisis de los gastos fiscales, que comprende los estímulos fiscales, exenciones, subsidios, reducciones, etcétera que el estado mexicano ha creado en las leyes tributarias pero enfocadas hacia el derecho al trabajo. Particularmente nos detenemos en los programas de apoyo al primer empleo, de empleo a discapacitados y del empleo a personas de la tercera edad, así como algunas prestaciones de previsión social y exenciones en el pago del ISR, a ingresos derivados de la relación laboral, consistentes en el pago de horas extras, jubilaciones, pensiones, primas vacacionales y dominicales, aguinaldos, etcétera, que hacen posible fortalecer el trabajo digno a los trabajadores.

## REVISIÓN DE LITERATURA

### Origen Del Trabajo Como Derecho y Como Derecho Social

Comenzamos con la revisión de las aportaciones doctrinales en torno a los orígenes del trabajo como derecho y encontramos la obra de Badilla, A.E. y Urquilla B., (s.f.), que se remonta a *“la aprobación de la Convención Americana sobre Derechos Humanos, en noviembre de 1969, aunque tal Convención entró en vigencia hasta 1978. Es interesante señalar que la Convención Americana sobre Derechos Humanos no conceptualizó directamente el derecho al trabajo, pero su Art. 6 expresamente formuló una prohibición respecto de la esclavitud, la servidumbre y del trabajo forzoso”* y su concepción formal como derecho lo encontramos *“con la entrada en vigencia, en 1999, del Protocolo Adicional a la Convención Americana sobre Derechos Humanos en Materia de Derechos Económicos, Sociales y Culturales (en adelante “Protocolo de San Salvador”), cuyo Art. 6.1 dice de la siguiente manera: “Toda persona tiene derecho al trabajo, el cual incluye la oportunidad de obtener los medios para llevar una vida digna y decorosa a través del desempeño de una actividad lícita libremente escogida o aceptada.”*

Sobre el mismo tema, ubicamos la opinión del Comité de Derechos Económicos, Sociales y Culturales (2005), que corrobora al trabajo como un derecho, en el comentario del artículo 6 al Pacto Internacional de los Derechos Económicos Sociales y Culturales (PIDESC), cuando expresa: *“El derecho al trabajo es un derecho fundamental, reconocido en diversos instrumentos de derecho internacional. El Pacto Internacional de Derechos Económicos, Sociales y Culturales, a través de su artículo 6, trata este derecho más extensamente que cualquier otro instrumento. El derecho al trabajo es esencial para la realización de otros derechos humanos y constituye una parte inseparable e inherente de la dignidad humana. Toda persona tiene el derecho a trabajar para poder vivir con dignidad. El derecho al trabajo sirve, al mismo tiempo, a la supervivencia del individuo y de su familia y contribuye también, en tanto*



*que el trabajo es libremente escogido o aceptado, a su plena realización y a su reconocimiento en el seno de la comunidad”.*

Hacemos notar que en México, si bien no se conceptualiza desde la CPEUM como un estado social, no significa que no estén reconocidos y protegidos los derechos sociales y para muestra lo constituyen los artículos 3, 4, 5 y 123 CPEUM, que norman, entre otros, los derechos a la cultura, a la educación, a la alimentación, al medio ambiente sano, a la vivienda digna, a la salud, al trabajo y a la previsión social

En México, revisamos la Ley Federal de Desarrollo Social (LFDS), que en su artículo 6, lo reconoce en esta categoría al expresar que constituyen *“derechos para el desarrollo social la educación, la salud, la alimentación, la vivienda, el disfrute de un medio ambiente sano, el trabajo y la seguridad social y los relativos a la no discriminación en los términos de la Constitución Política de los Estados Unidos Mexicanos”.*

### El Derecho Al Trabajo y La Dignidad Humana

Como característica del derecho al trabajo, delimitamos el concepto de dignidad humana, la cual la consideramos como co-substancial al derecho al trabajo y en general a todos los demás derechos sociales y hacemos notar que Saldaña, J. (s.f.), establece cuatro lineamientos respecto a la dignidad humana, al señalar que *“1) La dignidad es la base o fundamento de los derechos humanos, de la justicia y la paz social; 2) existe un reconocimiento universal de la existencia de esta dignidad, y hay también una convicción generalizada de que la misma es algo valioso, valioso de suyo, con una valor inmanente al propio hombre quien es su titular o la posee; 3) de la dignidad participan hombres y mujeres por igual; y, 4) la idea de dignidad de la persona se encuentra en estrecha vinculación con la libertad humana”*

Con base a lo anterior, coincidimos con Piza, R.R.(s.f.), cuando opina que no podemos hablar de dignidad humana, sino existe empleo en la población, en virtud de que si los trabajadores *“son informales o están desempleados, difícilmente podrán ejercer sus derechos derivados del trabajo como el salario mínimo, el descanso, la limitación de la jornada laboral, la sindicalización y el derecho a la seguridad social. Incluso su libertad de trabajo, en ese contexto difícilmente puede ejercerse plenamente”.*

### Los Efectos Engañosos De Las Tasas De Desempleo

La revisión de la literatura oficial de las tasas de desempleo, (OCDE, 2013), nos revela que México tiene una más baja que la promedio de la OCDE. Pero del análisis de la obra de Heath, J., (2012), nos lleva a la reflexión de que: *“El hecho de que nuestra tasa de desempleo abierto es más baja que en la mayoría de los países desarrollados (y del mundo), sencillamente es reflejo de que nuestros problemas son diferentes, pero no menos profundos y complicados. También, es importante comprender que la tasa de desempleo no es un indicador directo del bienestar de la población, sino la muestra de un desequilibrio en el mercado laboral. Hipotéticamente, se podría tener una situación en la cual 100% de la población tuviera trabajo, pero si está mal remunerado, es de baja productividad y no satisface al trabajador, el bienestar del país pudiera ser mucho más bajo que cualquier otra economía”.*

### El Marco Jurídico Internacional y En México Del Derecho Al Trabajo

Como literatura jurídica obligatoria para el estudio del derecho al trabajo, en la categoría de los derechos sociales, consideramos los textos de los artículos 1, 5 y 123, CPEUM, el artículo 6 del PIDESC, así como los artículos 6 y 7 del Protocolo Adicional a la Convención Americana sobre Derechos Humanos en Materia de Derechos Económicos, Sociales y (Ordinales) (PROTOCOLO DE SAN SALVADOR).



Una vez ubicado el derecho al trabajo como integrante de los derechos sociales consagrados en la CPEUM, en el PIDESC y en el “PROTOCOLO DE SAN SALVADOR” nos abocamos al examen de los gastos fiscales que el gobierno federal mexicano ha destinado para cumplir con el mandato de hacer posible y viable el Derecho al Trabajo.

### Los Gastos Fiscales En México Relacionados Con El Derecho Al Trabajo

Para determinar el alcance de “gastos fiscales”, acudimos a la literatura oficial (SHCP, 2012), que incluye como tal a *“todas aquellas exenciones, reducciones y desgravaciones que se desvían de la estructura “normal” de cualquier gravamen, constituyendo un régimen impositivo favorable para cierto tipo de ingresos o sectores de la economía y que tienen objetivos extra fiscales o de política económica. Esta definición podría incorporar otras medidas, como son la aplicación de tasas diferenciales, el otorgamiento de créditos fiscales y de deducciones más favorables, así como esquemas que permiten el diferimiento del pago de los impuestos o que otorgan alguna facilidad administrativa, entre otras”*.

También, como gasto fiscal, revisamos algunas prestaciones de previsión social que ayudan a que el trabajo sea digno y mejore la calidad de vida, tales como no gravar a los salarios mínimos (aproximadamente hasta 5 salarios mínimos) y exentar a los ingresos provenientes de horas extras, indemnizaciones, jubilaciones, pensiones, previsión social, aguinaldos, etcétera.

Con motivo del examen de los gastos fiscales en torno al derecho al trabajo, no dejamos de señalar que éstos, no pueden provocar discriminación entre las personas que aspiren a un trabajo digno, toda vez que se encuentra prohibidas las referidas prácticas y el artículo 1º, CPEUM, lo confirma.

En el mismo sentido, el Comité de Derechos Económicos, Sociales y Culturales (2009), fija la directriz siguiente:

- 1. La discriminación dificulta el ejercicio de los derechos económicos, sociales y culturales de una parte considerable de la población mundial. El crecimiento económico no ha conducido por sí mismo a un desarrollo sostenible y hay personas y grupos de personas que siguen enfrentando desigualdades socioeconómicas, a menudo como consecuencia de arraigados patrones históricos y de formas contemporáneas de discriminación.*
- 2. La no discriminación y la igualdad son componentes fundamentales de las normas internacionales de derechos humanos y son esenciales a los efectos del goce y el ejercicio de los derechos económicos, sociales y culturales. Según el artículo 2.2 del Pacto Internacional de Derechos Económicos, Sociales y Culturales (el "Pacto"), los Estados partes deben "garantizar el ejercicio de los derechos [que en él se enuncian] sin discriminación alguna por motivos de raza, color, sexo, idioma, religión, opinión política o de otra índole, origen nacional o social, posición económica, nacimiento o cualquier otra condición social".*
- 3. Los principios de no discriminación e igualdad están reconocidos además en todo el Pacto. En el preámbulo se destacan los "derechos iguales e inalienables" de todos, y se reconoce expresamente el derecho de "todas las personas" al ejercicio de los distintos derechos previstos en el Pacto en relación, entre otras cosas, con el trabajo, condiciones de trabajo equitativas y satisfactorias, las libertades de los sindicatos, la seguridad social, un nivel de vida adecuado, la salud, la educación y la participación en la vida cultural.*

### **METODOLOGÍA**

Utilizamos el método sistemático, que permitió unir los componentes del hecho analizado: Tratados Internacionales en materia de derechos humanos; los derechos sociales como derechos humanos, derecho al trabajo digno y gastos fiscales en México, lo que posibilitó formular una teoría sobre la situación



tributaria del derecho al trabajo digno en nuestro país- que aquí presentamos-, bajo los principios rectores de los tratados internacionales en materia de derechos humanos, entre ellos el PIDESC, así como el Protocolo de El Salvador.

Para unir los componentes del hecho analizado, utilizamos el método descriptivo, narrando y estableciendo las características del fenómeno investigado: Los gastos fiscales en el derecho al trabajo digno. En esta descripción, delimitamos: El alcance del concepto dignidad humana, como co-substancial del derecho al trabajo; El porcentaje de desempleo en México; La naturaleza negativa del derecho al trabajo, como son el desempleo y la discriminación arbitraria; así como, cuáles y cuantos son los gastos fiscales indirectos que México utiliza para hacer posibles y viables este derecho humano.

Por la investigación cuantitativa, pudimos conocer en millones de pesos, lo que el gobierno mexicano destina directamente a través del Presupuesto de Egresos de la Federación para la creación de empleo temporal en el año 2013, (1,058,633,916 en millones de pesos) así como los gastos fiscales que en el año 2012 y para el año 2013, se han destinado y se destinarán para apoyar los programas de apoyo al primer empleo (en 2012; 4,728 en millones de pesos y 0.0308 y en 2013; 5,152 en millones de pesos y 0.0312 en porciento del PIB), de empleo a discapacitados y del empleo a personas de la tercera edad (en 2012; 630 en millones de pesos y 0.0041 en porciento del PIB y en 2013; 644 millones de pesos y 0.0041 en porciento del PIB), así como algunas prestaciones de previsión social y exenciones en el pago del ISR, a ingresos derivados de la relación laboral, consistentes en el pago de horas extras, jubilaciones, pensiones, primas vacacionales y dominicales, aguinaldos, etcétera, que hacen posible fortalecer el trabajo digno a los trabajadores. (en 2012; 98, 634 en millones de pesos y 0,6415 en porciento del PIB y en 2013; 104,937 en millones de pesos y 0.6352 en porciento del PIB).

Igualmente, por la investigación cuantitativa, descubrimos las tasas de desempleo existentes de los años 2009 a 2012 en México y su contexto en la OCDE, para realizar un comparativo y establecer la ubicación, en materia de desempleo, que ocupa nuestro país en el referido contexto

Finalmente, en virtud del método sistemático, relacionando el marco legal analizado, pudimos advertir que existen gastos fiscales que inciden directamente en la creación de empleos, sino que tienen como finalidad procurar una vida digna para los trabajadores, exentando determinados ingresos derivados de la relación laboral.

## RESULTADOS

### Las Tasas De Desempleo En México y Las Propuestas Del Seguro De Desempleo

En México encontramos situaciones de desempleo que impiden que se materialice y cumpla en forma integral el derecho al trabajo, aunque debe reconocerse que en nuestro país, la tasa de desempleo en el año 2012, fue de 4.9, que es más baja que el promedio de los países de la OCDE (8.0) y más baja que los países de la Unión Europea (10.7). (OCDE, 2012).

Preocupados por el problema del desempleo, existen en México, dos iniciativas de legisladores para crear el seguro de desempleo: Una de Martínez M. J.M., (2012) denominada Ley General Del Seguro De Desempleo y otra propuesta por Guadarrama M.B. (2012), titulada Ley del Seguro Federal de Desempleo. Ambas reflejan la necesidad de crear un instrumento fiscal que disminuya la tasa de desempleo en el país.

El punto oscuro en los seguros de desempleo, lo señala Heath J. (2012), al reflexionar que *“Éste proporciona un ingreso a los desocupados durante cierto periodo para que tengan una mayor oportunidad de encontrar un empleo afín a sus posibilidades. De una forma u otra, es un incentivo perverso que mantiene tasas de desempleo más elevadas. Estudios revelan que entre más extendido sea el*



*seguro, mayores son las tasas de desempleo.*

#### Programa del Primer empleo

Lo norman los artículos 230, 231 y 232, de la Ley del Impuesto Sobre la Renta (LISR), y tiene como finalidad que los Patrones que contraten a trabajadores, considerados en “puestos de nueva creación”, tendrán derecho a una deducción adicional en el Impuesto Sobre la Renta (ISR).

Lo negativo de este programa y que atenta contra el derecho al trabajo, consiste en no permitir la contratación de personas que ya estén inscritas ante el Instituto Mexicano del Seguro Social (IMSS), lo que crea discriminación entre los trabajadores que no tienen empleo, permitiendo contratar, -como ya se indicó-, únicamente a los no inscritos en el IMSS.

#### Programa de empleo a personas de la tercera edad y a personas que padezcan con discapacidad motriz

Lo regula el artículo 1.7. del DECRETO que compila diversos beneficios fiscales y establece medidas de simplificación administrativa (2012), y consiste en otorgar una deducción en el ISR, por un monto adicional equivalente al 25% del salario efectivamente pagado a dichas personas.

#### Programa de empleo a personas con capacidades diferentes

Este programa se encuentra en el artículo 222, LISR y consiste en permitir realizar una deducción adicional en el ISR del 100%, a los patrones que contraten a trabajadores con estas características sobre el ISR retenido y enterado a la autoridad fiscal.

#### Programa de exenciones en el pago del ISR, que fortalecen el trabajo digno.

Adicionalmente a los gastos fiscales realizados para fomentar la creación de empleos, encontramos gastos fiscales cuya finalidad es la vida digna para el trabajador, otorgando exenciones en el ISR a los ingresos provenientes de la relación laboral, como son; *horas extras, jubilaciones, pensiones, participación en las utilidades de las empresa, primas vacaciones y dominicales, aguinaldos y algunas prestaciones de previsión social.*

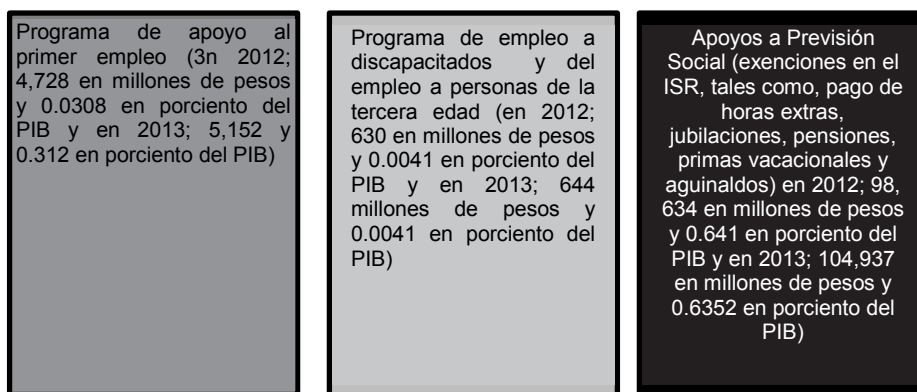
Los gastos fiscales que se mencionan en los programas de Primer Empleo, de empleo a personas adultos mayores, de empleo a personas con capacidades diferentes, así como el Programa de exenciones en el pago del ISR, que fortalecen el trabajo digno aparecen en la Figura 1.

#### Aspectos negativos de algunos programas de gobierno en materia tributaria que consideramos como obstáculos para el pleno desarrollo del derecho al trabajo.

Contrario a las políticas públicas del gobierno mexicano, de fortalecer el derecho al trabajo y procurar una vida digna para los trabajadores a través de gastos fiscales, existen medidas tributarias que entran en contradicción con las antes analizadas, como es el caso del Impuesto Empresarial a Tasa Única (IETU) que impide a las empresas deducir el pago de la nómina de los trabajadores y en compensación el poder legislativo federal (Gaceta Parlamentaria, 2007), determinó que: “*con el objeto de promover la generación de nuevos empleos y de no afectar los ya existentes, establecer un crédito fiscal que permita a los contribuyentes acreditar contra la contribución empresarial a tasa única el costo fiscal de las erogaciones efectuadas por concepto de salarios gravados, como más adelante se explica*”. Sin embargo ese crédito fiscal otorgado en el IETU, no incluyó a las denominada “*prestaciones de previsión social*”.



Figura 1: Gastos Fiscales En México Relacionados Con El Derecho Al Trabajo



Por ello, en nuestra opinión, lo anterior, ha traído como consecuencia directa el desincentivar la creación de nuevos empleos (impidiendo la realización del derecho al trabajo), en virtud de que los patrones al contratar trabajadores, deben considerar que el sueldo que les paguen a éstos, no será deducible en el IETU. Igualmente, en el caso de que decidan contratarlos, están obligados a presupuestar que las prestaciones de previsión social que les llegaren a conceder, no tendrán ningún estímulo fiscal, en virtud de que no se les concedió por el legislador, una forma de acreditarlos contra el impuesto a pagar en el IETU.

Aunado a ello, el Pleno de la SCJN (2011), ha sustentado que estas disposiciones no son contrarias al principio de proporcionalidad tributaria en la tesis con el rubro: EMPRESARIAL A TASA ÚNICA. LOS ARTÍCULOS 8, PENÚLTIMO PÁRRAFO, Y 10, SEXTO PÁRRAFO, DE LA LEY DEL IMPUESTO RELATIVO, AL NO RECONOCER DETERMINADAS EROGACIONES EFECTUADAS POR EL CONTRIBUYENTE PARA EFECTOS DEL CRÉDITO POR "SUELDOS, SALARIOS Y APORTACIONES DE SEGURIDAD SOCIAL", NO VIOLAN EL PRINCIPIO DE PROPORCIONALIDAD TRIBUTARIA (LEGISLACIÓN VIGENTE A PARTIR DEL 1 DE ENERO DE 2008).

## CONCLUSIONES

### Gastos Directos En México Para La Creación De Empleo Temporal

En México, encontramos instrumentos financieros, como lo es el Presupuesto de Egresos de la Federación de 2013, que a través de gastos directos (1,058,633,916 en miles de millones de pesos) demuestran su compromiso para hacer viables y posibles los derechos sociales y concretamente nuestro objeto de estudio como lo es el derecho al trabajo.

La falta de empleo o desempleo en un país, conlleva a que se imposibilite el cumplimiento del derecho al trabajo y además se atente contra la dignidad humana, en virtud de que las personas desempleadas no tienen salario, ni la más mínima prestación de previsión social, lo que rompe además, la aspiración por alcanzar un nivel de vida adecuado para el trabajador y para su familia.

### Los Montos De Los Gastos Fiscales Para Hacer Posibles Y Viables El Derecho Al Trabajo, En Los Años 2012 Y 2013



Los gastos fiscales realizados por nuestro país, con el fin de creación empleos y hacer posible el derecho al trabajo, son los programas de apoyo al primer empleo (en 2012; 4,728 en millones de pesos y 0.0308 y en 2013; 5,152 en millones de pesos y 0.0312 en porciento del PIB), de empleo a discapacitados y del empleo a personas de la tercera edad (en 2012; 630 en millones de pesos y 0.0041 en porciento del PIB y en 2013; 644 millones de pesos y 0.0041 en porciento del PIB).

### Gastos Fiscales Para Fomentar Una Vida Digna A Los Trabajadores

Para otorgar una vida digna a los trabajadores, existen también gastos fiscales que realiza México, otorgando exenciones en el ISR a los ingresos provenientes de la relación laboral, tales como; horas extras, jubilaciones, pensiones, participación en las utilidades de las empresa, primas vacaciones y dominicales, aguinaldos y algunas prestaciones de previsión social. (en 2012; 98, 634 en millones de pesos y 0,6415 en porciento del PIB y en 2013; 104,937 en millones de pesos y 0.6352 en porciento del PIB).

Contrario a las políticas públicas para crear fuentes de empleo y para otorgar una vida digna a los trabajadores, a través de los gastos fiscales previstos para exentar, reducir, subsidiar u otorgar estímulos a los ingresos provenientes de la relación laboral, existen mecanismos en México que entran en conflicto con las referidas políticas, como son el caso, de establecer medidas discriminatorias al sólo incentivar fiscalmente la contratación de trabajadores no inscritos ante el IMSS o en el caso del IETU, que no permite la deducción de la nómina que se paga a los trabajadores o no concede un crédito fiscal para aplicarse contra el impuesto a pagar, cuando se otorguen prestaciones de previsión social a los trabajadores.

El mensaje final en torno a este derecho humano, objeto de la presente investigación, sería, bajo el pensamiento de Badilla, A.E. y Urquilla B., (s.f.) *“que el derecho al trabajo en su justa conceptualización es un mecanismo eficiente para la superación de la pobreza, pues en la medida en que haya más empleo o trabajo digno, las familias tendrán mejores ingresos y acceso a bienes y servicios que las pueden excluir de la condición de pobreza”*.

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Rigoberto Reyes Altamirano es Doctor en Derecho, por el Programa de Doctorado en Derecho Interinstitucional de las Universidades de Aguascalientes, Colima, de Guadalajara, Guanajuato, Nayarit y de San Nicolás de Hidalgo Michoacán, en México, adscrito al Departamento de Impuestos del Centro Universitario de Ciencias Económico Administrativas de la Universidad de Guadalajara. Es miembro del Sistema Nacional de Investigadores, nivel I. Correo electrónico: [betorey@prodigy.net.mx](mailto:betorey@prodigy.net.mx).



# **SITIOS MÁS VISITADOS DE LA INTERNET POR LOS ALUMNOS DE LA CARRERA DE DESARROLLO DE NEGOCIOS DE LA UNIVERSIDAD TECNOLÓGICA DE CHIHUAHUA**

Doraidé Meixueiro Loera, Universidad Tecnológica de Chihuahua

Gloria Guadalupe Polanco Martínez, Universidad Tecnológica de Chihuahua

Claudia Yolanda Armendáriz Navarro, Universidad Tecnológica de Chihuahua

Blanca Isela Jurado Bustillos, Instituto Tecnológico de Chihuahua

Claudia Alvarado Delgadillo, Instituto Tecnológico de Chihuahua

## **RESUMEN**

*La expansión de la conectividad y de la disponibilidad de dispositivos, ha permitido en casi todos los estratos sociales el uso de internet, por lo que es importante incorporar en la educación este tipo de herramientas. Para ello, esta investigación tiene la finalidad de analizar cuáles son los sitios más visitados por los alumnos de la Carrera de Desarrollo de Negocios (CDN) de la Universidad Tecnológica de Chihuahua (UTCH). El diseño de la investigación fue no experimental, transaccional y descriptivo. Evaluando el uso, frecuencia, tiempo, momentos del día, lugar de conectividad y actividades que realiza en internet. Además, del uso de correo y redes sociales. La recolección de los datos se realizó en el salón de clases, aplicando un instrumento estructurado y dirigido. Los principales resultados indican que los alumnos suelen utilizar diariamente la Internet por más de 2 horas diarias, se conectan generalmente en su casa, en la mayoría de los casos para chatear, comunicarse por alguna red social y entretenerse viendo videos, siendo la compra-venta y la publicidad las actividades menos realizadas por los jóvenes.*

**PALABRAS CLAVE:** Navegar, Internet, Red, Tecnología, Conexión

## **MOST VISITED SITES ON THE INTERNET FOR STUDENTS CAREER DEVELOPMENT BUSINESS TECHNOLOGICAL UNIVERSITY OF CHIHUAHUA**

### **ABSTRACT**

*The expansion of the connectivity and disponibility of devices has permitted in almost every social stratum the use of Internet, for which is important to join this type of tools in education. In order, this investigation has the objective to analyze which are the most visited websites for the students of the Business development Carrier (CDN) of The Technological University of Chihuahua (UTCH). The design of the investigation was not experimental, transactional and descriptive. Evaluating the use, frequency, time, the moments of a day, place of connectivity and activities that are done in Internet. In addition, the use of email and social networks. The collection of data was made on the classroom, applying a structured and directed instrument. The main results show that students usually use Internet daily for more than 2 hours, they generally get on line at home, almost always for chatting, communicating by any social network and to entertain themselves watching videos, being the purchases and sales and publicity the activities less used by the young men.*

**JEL:** Z13

**KEYWORDS:** Browse, Internet, Web, Tecnology, Conection



## INTRODUCCIÓN

Navegar por la red se convirtió en un pasatiempo popular, especialmente para los jóvenes. Al mismo tiempo, los educadores miraban a este medio cautelosamente. Si, en el Internet se veía un gran potencial como herramienta de aprendizaje. Pero: ¿en verdad tendría mérito educacional el contenido disponible en la red? Y ¿daría el estilo de navegación por la red de muchos usuarios, el tono debido para el salón de clases? Para los estudiantes de primaria, quienes a menudo se adhieren a agendas bastantes apretadas durante el día, pasar dos horas en la computadora para obtener información de tortugas marinas para un reporte, es imposible. Igualmente, para profesores, el volumen abrumador de información en la red, presentaba una desventaja significativa para convertirse en una herramienta de utilidad diaria.

Por estas razones, muchos en la comunidad educativa comenzaron a explorar maneras de capturar el potencial de la red, tales como, la compilación de listas con sitios útiles para crear un “portal de aprendizaje”, filtrando el material indeseado o creando contenido nuevo que fuera personalizado específicamente para determinar rangos de edades, grado o escuelas. Esta tendencia se puede ver en Escuelas Futuras, un sitio en la red de Intellicom. Esta compañía provee soluciones para conectividad de banda – ancha. (Rojas, 2001) Como afirma Sangrá (2004), citado por Guzmán la incorporación de las TIC a las universidades “se ha hecho de manera un tanto arbitraria, obteniendo resultados no siempre generalizables”. Cada universidad las ha ido incorporando de manera aislada, respondiendo a la necesidad inmediata que surgió repentinamente entre las instituciones, u obedeciendo a la moda tecnológica.

## REVISIÓN DE LITERATURA

Tal y como la pluma, papel y lápiz, y el PC, el Internet se están convirtiendo en un elemento fijo, en salones de clases alrededor del mundo. El impacto de la Red en las aulas podrá no ser tan grande como una vez se pensó – la revolución en la educación, prometida por algunos que abogan por la Red al principio de la explosión del Internet, no se ha materializado. Pero, con seguridad, el impacto del Internet se está sintiendo. Lo que es más, a medida que los avances en tecnología tienden a reducir los costos del hardware y el acceso a la red, estudiantes y maestros continuaran incorporando la red, correo electrónico y otras tecnologías, basadas en Internet, dentro de los métodos de instrucción, planificación de lecciones y trabajo administrativo en los salones de clases. Como afecten estas tecnologías, el proceso educacional en su totalidad, es una pregunta que necesita ser examinada más de cerca.

Barbero M., 2003 citado por Guzmán, dice, existe una brecha con relación a los usos de Internet entre los profesores y sus estudiantes. La brecha se agranda cuando los profesores de mayor edad encuentran menos familiaridad con los usos de la computadora y con Internet. Si esto se traslada al aula, parece que Internet no interviene en el proceso de enseñanza-aprendizaje, así lo consideran los profesores, porque la realidad indica que los estudiantes copian tareas, extrayéndolas literales de Internet, y recurren cada vez menos a las fuentes bibliográficas de las bibliotecas, pues disponen de Internet como su principal fuente de información. “El lugar de la cultura en la sociedad cambia cuando la mediación tecnológica deja de ser meramente instrumental para espesarse, densificarse y convertirse en estructura. Pues la tecnología remite hoy no a la novedad de unos aparatos, sino a nuevos modos de percepción y de lenguaje, a nuevas sensibilidades y escrituras” Como afirma Sangrá, 2004, sin duda, las razones pedagógicas no fueron, en esta primera aproximación, un motivo prioritario. Ante la incorporación de las TIC sin una adecuada planeación educativa, los profesores han asumido con naturalidad la búsqueda de información en la Internet y el uso de la tecnología especialmente como procesador de conocimiento, en una concepción entrada en la información y su manejo.



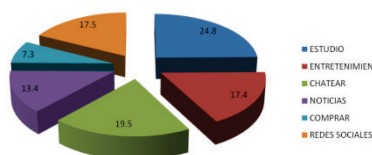
## METODOLOGÍA

Esta investigación es de carácter no experimental, descriptiva y transversal, la población de interés fueron los alumnos de la Universidad Tecnológica de Chihuahua, tomando como marco muestral alumnos de la Carrera de Desarrollo de Negocios. Para determinar la muestra se considero un 5% de error aceptable y un nivel de confianza deseado del 95%, arrojando una muestra de 195 alumnos. Para la recopilación de la información se aplico un cuestionario, que posteriormente se analizo a través del programa estadístico SPSS, para la obtención de resultados.

## RESULTADOS

Dentro de los resultados encontrados se observa que la principal actividad para lo que los alumnos utilizan la internet con un 24.8% es para cuestiones de estudio, el 19.5% lo utiliza para chatear, el 17.5% lo emplea para entrar a las redes sociales, muy seguido de los que lo necesitan para entretenimiento con un 17.4% y la actividad con menor porcentaje es la de compra con un 7.3%, esto es debido a que la mayoría de los alumnos aun no cuentan con una tarjeta de crédito, siendo este el principal requisito para la compra de algún producto por este medio. La Figura 1 muestra las principales actividades realizadas por los alumnos en Internet.

FIGURA 1: Principales Actividades



## CONCLUSIONES

Se logra el objetivo general de conocer los sitios más visitados de la Internet por los alumnos de la Carrera de Desarrollo de Negocio en la Universidad Tecnológica de Chihuahua. En relación con el objetivo de identificar los sitios más visitados se tiene que para estudio y/o investigación el 51.79% de los jóvenes inicia su búsqueda por medio de Google y el 27.18% lo hace directamente en Wikipedia; los sitios de entretenimiento preferidos son You Tube con un 45.13% y Facebook con un 18.97%; para chatear el 93.83% lo hace por Messenger; las noticias prefieren leerlas en periódicos digitales locales siendo El Tiempo el más visitado con un 47.69%; Mercado Libre es con un 69.23% el sitio más visitado para comprar y/o vender; y como red social el 75.9% prefiere utilizar Facebook.

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## BIOGRAFÍA

Doraidé Meixueiro Loera es Maestra en Mercadotecnia y Maestra en Educación Superior por la Universidad Autónoma de Chihuahua. Profesor de Tiempo Completo en la Universidad Tecnológica de Chihuahua, impartiendo la materia de Comercio Internacional. Se puede contactar en la Universidad Tecnológica de Chihuahua, Av. Montes Americanos 9501, Sector 35 en Chihuahua, Chihuahua. Correo electrónico [doraidemxl@hotmail.com](mailto:doraidemxl@hotmail.com)

Gloria Guadalupe Polanco Martínez es Maestra en Mercadotecnia y Maestra en Educación Superior por la Universidad Autónoma de Chihuahua. Profesor de Tiempo Completo en la Universidad Tecnológica de Chihuahua, impartiendo la materia de Investigación de Mercados. Se puede contactar en la Universidad Tecnológica de Chihuahua, Av. Montes Americanos 9501, Sector 35 en Chihuahua, Chihuahua. Correo electrónico [lupitapol2411@hotmail.com](mailto:lupitapol2411@hotmail.com)

Claudia Yolanda Armendáriz Navarro es Licenciada en Comunicación por la Universidad Iberoamericana del Norte. Profesor de Tiempo Completo en la Universidad Tecnológica de Chihuahua, impartiendo la materia de Producción Publicitaria. Se puede contactar en la Universidad Tecnológica de Chihuahua, Av. Montes Americanos 9501, Sector 35 en Chihuahua, Chihuahua. Correo electrónico [claudiaarmendariz99@hotmail.com](mailto:claudiaarmendariz99@hotmail.com)

Blanca Isela Jurado Bustillos es Maestra en Educación Superior por la Universidad Autónoma de Chihuahua. Maestra de tiempo completo en el Instituto Tecnológico de Chihuahua adscrita al departamento de Ciencias económicas administrativas, impartiendo la cátedra de Mercadotecnia en la maestría de administración de negocios. Se puede contactar en el Instituto Tecnológico de Chihuahua, Av. Tecnológico No. 2906, Col 10 de Mayo, en Chihuahua, Chihuahua. Correo electrónico [jurado2108@hotmail.com](mailto:jurado2108@hotmail.com)

Claudia Alvarado Delgadillo es Maestra en Administración por el Instituto Tecnológico de Chihuahua. Cursa el Doctorado en Administración en la Universidad Autónoma de Chihuahua. Maestra de tiempo completo en el Instituto Tecnológico de Chihuahua y Jefa del departamento de Ciencias Económicas Administrativas, impartiendo la cátedra de Mezcla de Mercadotecnia. Se puede contactar en el Instituto Tecnológico de Chihuahua, Av. Tecnológico No. 2906, Col 10 de Mayo, en Chihuahua, Chihuahua. Correo electrónico [calvaradod@itchihuahua.edu.mx](mailto:calvaradod@itchihuahua.edu.mx)



# EL LIDERZAGO Y LAS RELACIONES INTERPERSONALES DENTRO DEL CLIMA ORGANIZACIONAL

Ma. Guadalupe Díaz Díaz, Universidad Autónoma de Coahuila-México  
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México  
Brenda Alejandra Castellanos Ortiz, Universidad Autónoma de Coahuila-México

## RESUMEN

*El presente trabajo de investigación se realizó con el objetivo de conocer la influencia del Liderazgo que ejercen los supervisores en las relaciones interpersonales que se presentan entre los trabajadores administrativos y operativos de una Pequeña Empresa de la industria metal-mecánica, a fin de proporcionar al directivo de la empresa alternativas de reforzamiento o mejora para un Clima Organizacional satisfactorio. Para llevar a cabo este estudio se determinó que la Muestra fuese por consenso, formada por 20 trabajadores a quienes se les aplicó un cuestionario estructurado, tipo escala de Likert, que consta de 35 reactivos correspondientes a 7 variables; para la fiabilidad del instrumento se utilizó la prueba Alfa de Cronbach, obteniéndose un coeficiente de consistencia interna de 0.829; los resultados obtenidos son: que la variable liderazgo muestra una correlación significativa con las variable de relaciones interpersonales.*

**PALABRAS CLAVE:** Liderazgo, Relaciones interpersonales, Clima Organizacional.

## LEADERSHIP AND INTERPERSONAL RELATIONSHIPS WITHIN THE ORGANIZATIONAL CLIMATE

### ABSTRACT

*The present research was conducted with the objective of determining the influence of leadership exercised by supervisors in interpersonal relationships that occur between administrative and operational employees of a small business in the metalworking industry, to provide the manager company strengthening or improvement alternatives for satisfying organizational climate. To carry out this study found that the sample was by consensus, consisting of 20 workers who were administered a structured questionnaire, Likert-type scale, consisting of 35 reagents for 7 variables, for the reliability of the instrument was used Cronbach's alpha test, yielding a coefficient of internal consistency of 0.829, the results are that the leadership variable shows a significant correlation with the variable relationships.*

**KEYWORDS:** Leadership, Interpersonal relationships, Organizational Climate.

## INTRODUCCIÓN

Como miembros de una institución educativa a nivel superior en el país, es nuestro interés generar conocimiento, alternativas y/o propuestas para el logro de las estrategias gerenciales que permita mejorar el desempeño de los directivos que laboran en las pequeñas y medianas empresas (Pymes) del ramo de la industria metal mecánica que operan en la zona metropolitana de Monclova Coahuila, México. Monclova se caracteriza por contar desde el año de 1942, con la empresa siderúrgica de mayor producción de acero a nivel nacional, “Altos Hornos de México S.A. de C.V.” conocida como AHMSA, que junto con otras unidades industriales que se fueron instalando con el tiempo, son el motor de la economía de la región, provee una parte considerable de las necesidades de la industria nacional en las ramas eléctrica, automotriz, de la construcción, alimenticia, petrolera, de bienes de capital, así como los



sectores agrícola y de transporte. Esto, le ha permitido ser una de las cinco ciudades de mayor desarrollo industrial a nivel nacional y que desde tiempo atrás ha atraído la atención tanto de pequeños como grandes inversionistas interesados en hacer trabajar su capital a través de la creación de comercios, organismos de servicios, empresas transformadoras, entre otros.

Bajo este contexto, en el que la competencia surge día a día, las exigencias de calidad y competitividad son mayores, surge la preocupación e interés de los directivos de las pymes de estudiar el comportamiento de su personal, ya que su desempeño es fundamental para el logro de sus objetivos empresariales. El objetivo de estudio es conocer la influencia del Liderazgo que ejercen los supervisores en las relaciones interpersonales que se presentan entre los trabajadores administrativos y operativos de una Pequeña Empresa de la industrial metal-mecánica fundada en el año de 1998, y a la fecha está conformada por 20 personas. A nivel gerencial existe un Director que es el fundador y dueño de la empresa, el cual se apoya de cuatro personas en el área administrativa, dos de ellas, además de apoyar con los asuntos de tipo administrativo, lo hacen en el área de supervisión. Cabe e mencionar que de los, uno es de género masculino y el otro femenino. Dieciséis son el total de trabajadores que se encuentran en el área de producción, todos ellos de género masculino.

## REVISIÓN LITERARIA

Uno de los temas que más interés despierta entre los estudios de las empresas modernas es el referido al clima organizacional, expone Patrón C et al (2012) que existe un gran número de publicaciones sobre estudios realizados en grandes organizaciones en el ámbito internacional para conocer sobre las condiciones de éste tópico, sin embargo, son pocas las investigaciones realizadas en las pymes nacionales que permita aportar conocimiento para beneficio en la toma de decisiones directivas, por ello, patrón ofrece en su publicación una metodología para el desarrollo de futuras investigaciones en el tema.

Curiosamente uno de los aspectos que más tiende a olvidarse al tratar éste asunto es el que tiene que ver con su definición de clima organizacional. Aunque no lo parezca, este punto resulta de capital importancia pues a partir de cómo se le conciba se le podrá explicar y hasta intentar acciones para su modificación o cambio para mejorar. En cuanto a las definiciones de clima organizacional, estas se agrupan en tres posturas o enfoques (Silva, 1996). Las definiciones objetivas privilegian una comprensión del clima como mero conjunto de características organizacionales tangibles y que influyen sobre la conducta de sus integrantes (Brunet 2004). Mañas, et al (1999) denominan a éste, el enfoque estructural acerca de la formación del clima. Para este enfoque el clima existe de modo tangible y exterior a los individuos quienes están expuestos a él y tan sólo ellos lo perciben. En conjunto, los integrantes de la organización tienen percepciones similares de su clima de trabajo. Al ser interrogados sobre él, lo reproducen sin modificaciones ni procesamiento.

La segunda postura que reflexiona Silva (1996), son las definiciones subjetivas, que entienden el clima como percepciones personales de los miembros de una organización. Con esta perspectiva se asume una postura tan extrema como la anterior. Es decir, el clima depende del estado de ánimo de quienes lo viven y, por tanto, sería mutable, poco fiable y tal vez hasta inabordable. Mañas et al (1999) lo denominan enfoque perceptual de la formación del clima, en tanto privilegia lo subjetivo. El clima, desde esta perspectiva, es una descripción individual o personal del entorno organizacional. En la tercera postura, se encuentran aquellas definiciones integradoras que conciben al clima como el resultado de la interacción entre las características físicas de la organización y las características personales de los individuos que la componen. Son los individuos en su interacción recíproca y con el ambiente, los que dan lugar al consenso sobre el clima. Inspirado en ésta tercer postura y de acuerdo a sus observaciones en el ambiente empresarial, Méndez A. (2006) presenta una definición completa de clima: “El ambiente propio de la organización, producido y percibido por el individuo de acuerdo a las condiciones que encuentra en su proceso de interacción social y en la estructura organizacional que se expresa por variables (objetivos,



motivación, liderazgo, control, toma de decisiones, relaciones interpersonales, cooperación) que orientan su creencia, percepción, grado de participación y actitud determinando su comportamiento, satisfacción y nivel de eficiencia en el trabajo. Por otro lado, para conocer el impacto del liderazgo (supervisión) que se ejerce, por ello es importante conocer y analizar el concepto así como las distintas teorías de liderazgo, hasta los más conocidos y/o aplicadas en esta época. En diversas definiciones del término *liderazgo* encontramos conceptos como proceso, interrelación, comportamiento, dirección, orientación hacia las metas, uso del poder, influencia, seguidores, entre otros Kouzes, (1990). Para los fines de este estudio, el concepto de liderazgo se define como la capacidad que tiene un individuo de influenciar, motivar y permitir a otros contribuir a la eficacia y el éxito de la organización publicado por House et al (1997).

Una de las tipologías más aceptadas a través de las últimas décadas es el enfoque de liderazgo *Transformacional y el transaccional*. Bass (1985) quien identifica la diferencia entre un estilo transaccional y uno transformacional, ya que radica en que es lo que los líderes y seguidores ofrecen unos a otros. Los líderes Transformacionales ofrecen una visión y se enfocan en necesidades internas de orden mayor, por ello inspira carisma, estimación intelectual sobre todo porque proporciona a sus seguidores atención personalizada para instruir y aconsejar individualmente a los miembros de su equipo. En contraste con los líderes transaccionales se focalizan en el adecuado intercambio de recursos, en el que el punto clave es la relación de influencia mutua. Si bien los dos estilos tienen características distintivas, no representan los extremos, sino que son enfoques complementarios, por lo que se destila a la fecha, es la conjugación de los dos.

Existen otros estilos de liderazgo los etiquetados como los clásicos, los dos más conocidos son basados en las dimensiones de *orientación a las personas o consideración* y de *orientación a la tarea o iniciación de estructura*. La *iniciación a la Tarea* cita Robbins S (1987) indica que el líder tiende a definir y estructurar su rol y los de los subordinados en miras del logro de las metas, incluyendo estándares definidos de ejecución, además de confirmar que los subordinados comprendan órdenes y tareas, que sigan los procedimientos operativos, asignando tareas concretas y enfatizan su cumplimiento en plazos determinados. La *consideración* es el grado en que una persona suele tener sus relaciones laborales con cierto grado de confianza, respeto y hasta aprecio por sus sentimientos. En artículo escrito por Cuadra A. et al (2010) argumenta Piccolo (2004) que esta dimensión “Consideración e Iniciación de estructura han probado estar entre los más robustos conceptos de liderazgo”.

Finalmente es importante mencionar que el estilo de liderazgo seleccionado dependerá de la firmeza de la humildad, la participación, el desarrollo y confianza que ejerza el líder en su gente. En la medida en que los gerentes y supervisores establezcan un buen trato, respeto, procuración y ayuda hacia su personal, será en la medida en la que se pueda contar con buenas relaciones interpersonales como parte del un clima organizacional favorable a la productividad. Las Relaciones interpersonales anteriormente mencionada, hacen referencia al desarrollo de relaciones con sus compañeros de trabajo, o relaciones con otros colaboradores o seguidores, a partir del intercambio de emociones, afectos, necesidades, intereses y hasta formas de hacer y entender las cosas para el desarrollo de una tarea o actividad (Hunsaker y Cook, 1986).

## METODOLOGÍA

El diseño metodológico es el correspondiente a una investigación de campo, transversal, descriptivo y cuantitativo; la empresa objeto de estudio pertenece a la industria metal-mecánica; la población está determinada por consenso ya que incluye la totalidad de los trabajadores. Para efectos de la recolección de la información, se utilizó el instrumento diseñado por Weisbord para medir el Clima Organizacional y que consta de 35 preguntas en 7 variables, agrupadas 5 preguntas por variable: Propósito, estructura, liderazgo, relaciones, recompensas, mecanismos útiles y actitud hacia el cambio. En el presente estudio solamente se consideraron las variables liderazgo y relaciones (tabla 2). Definición y Operacionalización de Variables.



Tabla 2: Definición y Operacionalización de las Variables de Acuerdo al Instrumento de Weisbord

Variable	Indicadores	Preguntas
<b>Propósito</b> Grado en que los miembros de la organización perciben claramente la misión y los fines de ésta.	Claridad de la meta y si los trabajadores apoyan el propósito de la organización.	1, 8, 15, 22, 29
<b>Estructura</b> Si existe concordancia adecuada ente la finalidad y la estructura disponible.	Es la disposición y orden de las partes dentro de un todo.	2, 9, 16, 23, 30
<b>Liderazgo</b> Es el acto de vigilar ciertas actividades de tal manera que se realicen en forma satisfactoria.	Aceptación del jefe, reconocimiento de ser competente, trato justo, atención en sentimientos de sus subordinados.	3, 10, 17, 24, 31
<b>Relaciones</b> Son las enderezadas a crear y mantener entre los individuos, unidades o departamentos..	Relaciones cordiales, vínculos amistosos, reconocimiento y respeto de la personalidad humana.	4, 11, 18, 25, 32
<b>Recompensas</b> Similitudes y diferencias entre lo que la organización recompensa formalmente.	La recompensa es a través de incentivos o en su caso un castigo	5, 12, 19, 26, 33
<b>Mecanismos Útiles</b> Son los procesos que la organización tiene para sobrevivir y ayudan a los miembros de la misma a desempeñar sus actividades y que alcancen los objetivos organizacionales.	Planeación, control, presupuestos y los demás sistemas de información, como las Tic's.	6, 13, 20, 27, 34
<b>Actitud hacia el Cambio</b> En virtud de que hoy en día las organizaciones deben de tener la tendencia a configurarse en organizaciones de aprendizaje.	Organizaciones que son capaces de cambiar en un futuro, implementar un sistema de administración, mejoramiento de la calidad.	7, 14, 21, 28, 35

*En esta tabla se muestra la Definición y Operacionalización de variables. Fuente: Elaboración propia.*

Para determinar la confiabilidad del instrumento se aplicó una prueba piloto, cuyos resultados fueron sometidos a la prueba de Alfa de Cronbach, obteniéndose un coeficiente de consistencia interna de .829 que con el programa estadístico SPSS (versión 17.0) dicho índice es considerado aceptable. El cuestionario que se aplicó (anexo 1) es estructurado y consta de dos partes: la primera, contiene una escala tipo Likert con 35 preguntas, y 6 opciones de respuesta (1.- Muy en desacuerdo, 2.- En desacuerdo, 3.- levemente en desacuerdo, 4.- levemente de acuerdo, 5.- De acuerdo y 6.- Muy de acuerdo), el cual fue contestado con carácter anónimo. La segunda parte contiene reactivos de datos generales relativos al, género, edad, nivel de estudios, y actividad que realiza antigüedad en la empresa. Para el procesamiento de los datos que arrojo la totalidad de cuestionarios aplicados, se utilizó el software (SPSS/w, versión 17.0) a través del cual se realizaron los cálculos estadísticos descriptivos y de relación.

## RESULTADOS

En respuesta a los reactivos de datos generales relativos a la edad, Antigüedad y nivel de estudios, en la tabla 1, se presentan las frecuencias por rangos de edad, observándose que predomina los trabajadores de la categoría de adultos que son 10, seguida por 7 trabajadores del rango de Jóvenes; mientras que la minoría es madura. En relación a la antigüedad en la empresa, se distingue que 7 trabajadores tienen de 3 a 5 años de servicio y 5 trabajadores se ubican en el rango de menos de 1 año, respectivamente. Con respecto al nivel de estudios, se encontró que son 8 de los trabajadores que han cursado la carrera Técnica seguidos por 6 trabajadores cuenta con estudios de Secundaria. El que parte de las características demográficas (ver tabla 1) del personal que labora en esta pequeña empresa predominen las personas adultas y jóvenes, que un 75% tenga más de un año de antigüedad y predomine el trabajador con más de los niveles básicos educación (primaria y secundaria) de acuerdo a lo que indica la ley General de Educación en México (artículo 4); tal parece favorecer a crear un ambiente propio de interacción social en la organización.



Tabla 1: Características Demográficas

<b>Panel A: Frecuencia por Rango de Edad</b>	
Jóvenes (18 – 30 años)	7
Adultos (31 – 50 años)	10
Maduros (51 – 75 años)	1
No Contestaron	2
	Total= 20
<b>Panel B: Frecuencia por Antigüedad</b>	
Menos de 1 año	5
De 1 a menos de 3 años	3
De 3 a menos de 5 años	7
De 5 a menos de 7 años	1
De 7 a menos de 10 años	3
Más de 10 años	1
	Total= 20
<b>Panel C: Frecuencia por Nivel de Estudios</b>	
Ninguno	3
Secundaria	6
Técnico	8
Preparatoria	1
Licenciatura	2
	Total= 20

En esta tabla se muestran las Frecuencias por rangos de Edad, Antigüedad y Nivel de Estudios. Fuente: Elaboración Propia.

Como se percibe en la Tabla 2, la Media global más alta corresponde a la Variable de Relaciones interpersonales con 4.78, la variable de Liderazgo con una Media de 4.54. Las dos variables sujetas a estudio, tienen resultados semejantes y favorables de acuerdo a la escala de likert del instrumento. Es decir que el promedio de respuestas dadas por el personal de la pequeña empresa, fue el de *estar de acuerdo* tanto en las relaciones interpersonales como la forma de supervisión que se vive en el interior de la organización.

Tabla 2: Medias Globales y Desviaciones Estándar de las Variables de Liderazgo y Relaciones.

<b>Variables</b>	<b>Media</b>	<b>Desviación Estándar</b>
Liderazgo	4.54	0.69
Relaciones Interpersonales	4.78	0.51

En esta tabla se muestran las Medias globales y las Desviaciones Estándar por las variables de Liderazgo y Relaciones. Fuente: Elaboración Propia.

En el presente el contar con un Clima Organizacional adecuado para los integrantes de una empresa es un enfoque administrativo invaluable que abre las oportunidades para incrementar la productividad, reducir el ausentismo, conflictos, así como los costos, entre otros beneficios más. Por ello se debe de atender y cuidar como cualquier otro activo fijo de la empresa, que aunque es intangible, son muchos los beneficios que aporta. Los hallazgos realizados en esta pequeña empresa, muestran que actualmente cuentan con un clima organizacional favorable en cuanto a las variables de relación y liderazgo que contribuye al logro de sus metas, en el que sus supervisores son bien vistos por los trabajadores de la empresa, mantienen una relación aceptable, además el que el personal reconoce haber establecido las relaciones necesarias para desempeñar adecuadamente su trabajo por el esfuerzo realizado por su jefe.

La forma de supervisión que muestra tener coincide con los estilos clásicos del liderazgo citados por Cuadra: basados en las dimensiones de *orientación a las personas o consideración* que consiste en el grado en que una persona suele tener sus relaciones laborales con cierto grado de confianza, respeto y hasta aprecio por sus sentimientos. Una de los aspectos que favorece su enfoque de supervisión, es el tamaño de la empresa ya que ello posibilita la comunicación y las buenas relaciones interpersonales entre ellos, sin embargo como parte de las estrategias gerenciales, es recomendable complementar y adoptar un estilo de liderazgo como el propuesto por Bass B. (1985) el enfoque de liderazgo Transformacional y transaccional en el que ambos son complementarios, mantienen o mejoran la calidad en la supervisión y



relaciones con sus seguidores así como el sentimiento de trato justo del supervisor hacia sus trabajadores y pudiesen contribuir a fortalecer además del liderazgo y las relaciones interpersonales, otras variables del clima organizacional.

## CONCLUSIONES

Determinar el Clima organizacional que prevalece en la pyme, permite contar con información de apoyo útil para su planeación estratégica, toma de decisiones directivas para la elaboración de planes y programas de cambio e innovación que contemplen mejorar las condiciones de trabajo en los comportamientos y en la satisfacción en el trabajo. Así por ejemplo pueden gestionar que la gente se sienta parte de la organización y encuentre un desarrollo profesional. Por ello la importancia de conocer sobre el ambiente que predomina en este tipo de organizaciones a nivel nacional.

Como parte de los valores éticos y profesionales el papel de catedrático investigador en la sociedad, es el proveer la información generada a las instituciones involucradas y sujetas de estudio, por ello se contempla ofrecer retroalimentación al dueño de la empresa y una propuesta de efectuar en un futuro próximo un diagnóstico de clima organizacional y, de ser posible, seleccionar y aplicar un instrumento de medición de estilos de liderazgo, de preferencia del transformacional/transaccional, para sugerir estrategias de mejora o reforzamiento que se requieran en su caso.

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Ma. Guadalupe Díaz Díaz: Maestra en Administración Es catedrático investigador de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, México, las vías disponibles para hacer contacto en temas de investigación o alianzas para realizar investigaciones en conjunto es: móvil: 866 1371428, mail: [guadalupe49live.com.mx](mailto:guadalupe49live.com.mx). Líneas de investigación en las que participa: Clima organizacional, satisfacción laboral, Organismos de la Sociedad Civil.

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, donde es líder del cuerpo académico Administración aplicada a las Organizaciones; ha participado como ponente en congresos nacionales e internacionales. Su correo electrónico es [pena-cardenas@hotmail.com](mailto:pena-cardenas@hotmail.com)

Brenda Alejandra Castellanos Ortiz: Estudiante del séptimo semestre de la Licenciatura en Contaduría de la Facultad de Contaduría y Administración de la universidad Autónoma de Coahuila (FCA UAdeC), unidad norte. Actualmente colabora en los proyectos de investigación desarrollados por el cuerpo académico Administración aplicada a las Organizaciones.



# **RETOS Y PERSPECTIVAS DEL SECTOR AGROALIMENTARIO EN EL RAMO DE LAS HORTALIZAS: CASO EXPORTACIÓN DE ESPÁRRAGOS SONORENSE HACIA ESTADOS UNIDOS EN EL MARCO DEL TLCAN**

Rosalina Jaime Meuly, Universidad del Estatal de Sonora

Francisco L. Camou Grijalva, Universidad Estatal de Sonora

Beatriz Alejandra Hurtado Bringas, Universidad Estatal de Sonora.

Natalia Guadalupe Romero Vivar, Universidad del Estatal de Sonora

## **RESUMEN**

*Durante las últimas dos décadas, México presenta una diversificación de productos provenientes de la agricultura hacia los mercados de exportación que muestran competitividad en algunos sectores, particularmente en el ramo de hortalizas. En el contexto regional se analiza la economía sonorense del sector agroalimentario en la cual se observa una tendencia de crecimiento en sus exportaciones, mientras que Estados Unidos a pesar de presentar un aumento en sus exportaciones a nivel mundial, ha perdido competitividad sobre México, debido a que nuestro país tiene gran potencial exportador del espárrago. Ante esta situación será posible crear políticas públicas que mejoren la producción y comercialización de hortalizas en los mercados de exportación. Por lo anteriormente expuesto, es necesario un estudio de la competitividad de la ventaja relativa en la exportación de espárrago sonorense en el marco del TLCAN con el fin de conocer el factor de crecimiento y comercialización de dicha actividad.*

**PALABRAS CLAVE:** Exportar, Comercio, Negocios, Tratado

## **CHALLENGES AND PERSPECTIVES OF THE FOOD INDUSTRY IN THE FIELD OF VEGETABLES "CASE SONORAN ASPARAGUS EXPORTS TO THE UNITED STATES UNDER NAFTA"**

### **ABSTRACT**

*Over the past two decades, Mexico has a product diversification from agriculture towards export markets showing competitiveness in some sectors, particularly in the field of vegetables. In the regional context is analyzed Sonoran economy of food industry in which there is a trend of growth in exports, while the United States despite having increased its exports worldwide, has lost competitiveness on Mexico because that our country has potential exporter of asparagus. In this situation you can create public policies to improve the production and marketing of vegetables in export markets. Based on the above, it is necessary to study the competitiveness of comparative advantage in the export of asparagus Sonoran NAFTA in order to know the growth factor and commercialization of such activity.*

**JEL:** 013,Q17, N10,F19.

**KEYWORDS:** Growth ,trade, market.

## **INTRODUCCIÓN**



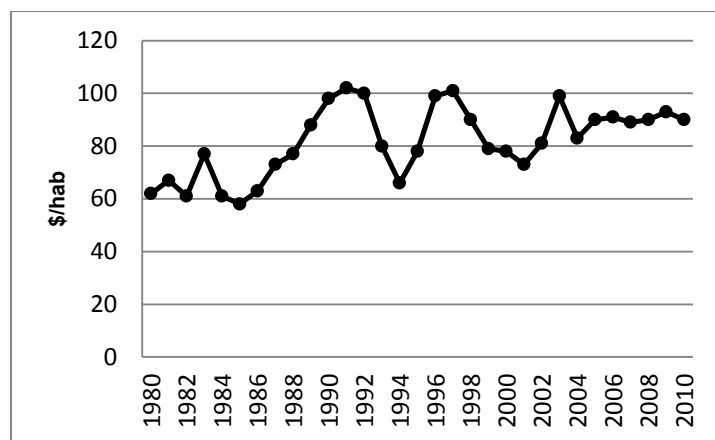
Actualmente el comercio de productos agrícolas y específicamente el espárrago dentro del ramo de hortalizas de México con los países del mundo tiene muchos contrastes. Por un lado las tecnologías de producción, la calidad de los productos, los costos de transporte e incluso las políticas públicas que enmarcan los tipos de cambio de la moneda nacional y las políticas de comercialización entre otras, requieren de estudios específicos para establecer estrategias ante las asimetrías que tiene nuestra economía nacional con respecto a las economías de distintas partes del mundo. México, podrá tener competitividad en algunos rubros del proceso de exportación de mercancías pero hoy por hoy se observan algunas desventajas en cultivos, cosechas, y comercialización de algunos productos del sector agrícola y más específicamente en el ramo de hortalizas.

## REVISIÓN DE LITERATURA

Ante el entorno de la agricultura Mexicana en su relaciones comerciales con Estados Unidos los sectores agrícolas de ambos países han sido especialmente sensibles al Tratado, dado que, en términos generales, el TLC ha significado una apertura gradual del mercado mexicano de granos a la exportación norteamericana, a cambio de una apertura del mercado estadounidense a las exportaciones de frutas y verduras mexicanas, dada la disparidad económica entre ambos países, que el saldo final muestre no sólo un mayor debilitamiento de la agricultura mexicana, sino un creciente déficit comercial de México y consecuentemente un agravamiento de su dependencia económica (Barry 1995).

La producción de hortalizas es de las actividades agropecuarias más redituables, ya que la superficie agrícola en México corresponde a 19, 853,518.74 ha (promedio 2007/2010), de las cuales las hortalizas ocupan una superficie de 2.7% nacional y aportan 16% del valor total de la producción (2007-2010). En el grafico 1 se muestra el valor de la producción de las hortalizas per cápita en términos constantes.

Grafico 1: Valor de la producción de las hortalizas per cápita en términos constantes



Los valores anteriores reflejan la importancia que tienen las hortalizas en la economía nacional. El valor de la producción de las hortalizas en México ha tenido un crecimiento dinámico, desde 1980 a 2010 en términos nominales ha aumentado a una tasa de 27.43%, sin embargo a precios de 1993, este valor creció en 2.87% (mismo periodo) (SAGARPA; SIACON 2010). En el mismo periodo, el valor de las hortalizas per cápita fue positivo en 1.33%, mientras que el producto interno bruto agrícola (PIBA) per cápita tuvo un decrecimiento anual de -0.30%. Sin duda, la tendencia al crecimiento continuo de las hortalizas es un indicador favorable, no obstante, el avance ha sido cíclico y a partir de 2004 se muestra un crecimiento lento, y cada vez menor.



## METODOLOGÍA

El presente estudio es de tipo descriptivo correlacional, en el cual se analizan datos del comportamiento y de la producción y comercialización del espárrago con la técnica longitudinal de 1980 a 2010. Se acudió a fuentes documentales, se realizaron consultas en las páginas WEB a través de los diferentes buscadores electrónicos para consultar fuentes bibliográficas, artículos y documentos que en lo general describían las características de la situación del Sector Agroalimentario Mexicano. Particularmente las exportaciones de espárrago de Estados Unidos. Se realizó una medición empírica de la competitividad utilizando el índice de ventaja relativa de exportaciones (VRE) propuesto por Vollarth (1991) o índice de ventaja comparativa revelada (IVCR), aplicado al espárrago que se comercializa con Estados Unidos, el cual mide indirectamente la competitividad y su tendencia en el tiempo a través de estadísticas corrientes de comercio, mismo que permite comparar la situación de otros países competidores en el mismo mercado. El índice propuesto se denomina Ventaja Relativa de Exportaciones (VRE) y se define como:  $VRE_{ai} = (X_{ai} / X_{ni}) / (X_{ar} / X_{nr})$ . De la ecuación anterior se describieron las variables que intervienen para determinar los IVCR anuales y se aplicó la ecuación del VRE para determinar el IVCR a nuestro objeto de estudio.

## RESULTADOS

Ante el entorno de la agricultura Mexicana en su relaciones comerciales con Estados Unidos los sectores agrícolas de ambos países han sido especialmente sensibles al Tratado, dado que, en términos generales el TLC ha significado una apertura gradual del mercado mexicano de granos a la exportación norteamericana, a cambio de una apertura del mercado estadounidense a las exportaciones de frutas y verduras mexicanas. La competitividad puede ser asociada con el desempeño del país con respecto a las exportaciones. Tomando en cuenta los factores de políticas comerciales internacionales o convenios entre países específicos (políticas cambiarias, le eficiencia de los canales de comercialización y los sistemas de financiamiento). En esta tabla se muestran los principales países exportadores de espárrago y su porcentaje de participación en el mercado mundial en el año 2010:

Tabla 1: Principales países exportadores de espárrago

Países		% participación	Total exportaciones 2010(millones US)
1	Perú	33%	250.82
2	México	24%	146.21
3	Estados Unidos	14%	101.24
4	Países Bajos	6%	59.87
5	España	5%	47.18
6	Grecia	4%	32.79
7	Alemania	2%	10.93
8	Francia	2%	19.63
9	Australia	2%	11.89
10	Italia	2%	9.90
	Otros Países (45)	7%	63.47
	Total	100%	753.93

Fuente: Elaboración propia con datos de SAGARPA, 2010.

Se puede observar el amplio margen de liderazgo que muestra Perú y México con respecto al resto de los países competidores, sumando así un 57 % de la participación mundial en exportaciones de espárrago.

## CONCLUSIONES

Durante el período de estudio (1980-2010) la demanda externa de espárrago, principalmente en el mercado estadounidense, creció en forma importante y ejerció un efecto positivo sobre el crecimiento de



las exportaciones mexicanas. De acuerdo con los resultados obtenidos en el cálculo del IVCR para México demuestra, que las exportaciones de este producto no presentan competitividad para todo el periodo analizado. Se aplicó el cálculo del Índice de Ventaja Comparativa Revelada para el espárrago para el periodo seleccionado y se determinó a través de la interpretación de los índices si existe o no una ventaja comparativa con respecto a otros países y su tendencia en el periodo de análisis. El índice propuesto se denomina Ventaja Relativa de Exportaciones (VRE) y se define como:

$$VRE_{ai} = (X_{ai} / X_{ni}) / (X_{ar} / X_{nr})$$

De la ecuación anterior se describieron las variables que intervienen para determinar los IVCR anuales y se aplicó la ecuación del VRE para determinar el IVCR para el caso del espárrago.

Dónde:

$VRE_{ai}$  = Ventaja Relativa de Exportaciones para el espárrago en México

=VRE para el espárrago en México

a = espárrago

i = México

1.  $X_{ai}$  = Valor de las X de espárragos en México.
2.  $X_{ni}$  = Valor de las X agrícolas de México, sin el espárrago.
3.  $X_{ar}$  = Valor de X de espárragos en el mundo sin las X de México.
4.  $X_{nr}$  = Valor de X agrícolas totales del mundo sin el espárragos y sin México.

La interpretación del cálculo del IVCR se da de la siguiente manera:

$$VRE_{ai} = \frac{\frac{X_{ai} (216)}{X_{ni} (6847)}}{\frac{X_{ar} (528)}{X_{nr} (402)}} = 0.024$$

Si  $VRE_{ai} < 1$  indica que el país presenta desventaja comparativa revelada en el producto en cuestión, el valor del índice será negativo y se puede interpretar que el país a través del tiempo puede ganar competitividad si se especializa para mejorar la producción y la exportación de un bien en específico.

Este indicador a través del tiempo también puede marcar las tendencias, si el índice crece nos indica que el país está ganando competitividad y si a través del tiempo se reduce indica que el país está perdiendo competitividad en la producción y comercialización del producto. Para conocer la competitividad en el contexto internacional, se utilizó la metodología de la ventaja competitiva revelada. Esta ventaja competitiva fue estimada para México en relación al mundo, para identificar la situación actual del dominio de mercado. Mediante el cálculo de los índices se ilustra el comportamiento de la competitividad y se hacen una serie de consideraciones en torno a su tendencia predecible en los próximos años. La fórmula empleada fue: La VCR es un índice más estable que otros propuestos anteriormente y puede



adoptar valores de -1 a +1 y media cero. Considera que valores positivos son competitivos y un valor de 1 implica una especialización del país en el producto analizado (Vollarth 1991). Otros indicadores fueron los siguientes: Descomposición de factores del crecimiento de la producción. Para determinar de manera precisa el grado de influencia que han tenido factores como los rendimientos o la superficie cultivada y un efecto combinado como indicadores de innovación, durante el periodo de estudio 1980-2010, para lo cual se modificó la fórmula de Contreras (2000, 8) y se tomaron los datos de SIAP, SAGARPA (2010) para la producción de hortalizas en general y en particular la de brócoli, tomate verde y rojo:

$$P_t = Y_0(A_t - A_0) + A_0(Y_t - Y_0) + (A_t - A_0)(Y_t - Y_0)$$

Dónde:

$P_t$  = Factores que explican la productividad en hortalizas durante el período de análisis (1980-2010);

$Y_0(A_t - A_0)$  = Cuantifica la contribución por superficie;

$A_0(Y_t - Y_0)$  = Cuantifica la contribución por rendimiento;

$(A_t - A_0)(Y_t - Y_0)$  = Cuantifica el efecto combinado de superficie y rendimiento;

$A_0$  = Superficie promedio cosechada inicial (1980=303,606 ha);

$A_t$  = Superficie promedio cosechada final (2010= 545,639.77 ha);

$Y_0$  = Rendimiento promedio inicial (1980= 11.55), en t ha;

$Y_t$  = Rendimiento promedio final (2010= 19.74), en t ha.

La información fue obtenida de diversas bases de datos, como Instituto Nacional de Estadísticas Geografía e Informática (INEGI), Banco de México, Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación (SAGARPA), Servicio de Información Agroalimentaria y Pesquera (SIAP), Sistema de Información Agropecuaria de Consulta (SIACON), Además de los indicadores macroeconómicos sobre producción y su relación con la productividad promedio y los salarios, se utiliza también un modelo para medir la competitividad utilizando el índice de ventaja relativa de exportaciones (VRE) propuesto por Vollarth (1991) o índice de ventaja comparativa revelada (IVCR), aplicado al espárrago que se comercializa con Estados Unidos, el cual mide indirectamente la competitividad y su tendencia en el tiempo a través de estadísticas corrientes de comercio, mismo que permite comparar la situación de otros países competidores en el mismo mercado.

Estados Unidos tiene una competitividad importante a nivel mundial en sus exportaciones de espárrago comparado con México. Sin embargo, durante el periodo analizado, México presenta menor competitividad sobre Estados Unidos en cuanto a la producción y exportación de espárrago. El cálculo del IVCR para Estados indica también una tendencia a la baja en la competitividad de éste país respecto a México. A pesar de esto, México no ha podido aprovechar esta ventaja y expandir su mercado hacia otros países. A pesar de que las exportaciones mexicanas son altamente competitivas, no se cuenta con las mismas estrategias de producción de Estados Unidos, por lo tanto México no puede fijar sus propios precios que favorezcan a sus productores y exportadores. Esto limita la capacidad para distribuir su producción en los mercados internacionales. Estados Unidos importa la mayoría del espárrago producida por México no solo porque no podría abastecer al mercado mundial solo con su producción, sino que también el espárrago mexicano es de mayor calidad que la de Estados Unidos. Debido a que México cuenta con plantaciones y con mano de obra que pone mayor atención en los cuidados del cultivo,



principalmente en la poda, a diferencia de Estados Unidos que cuenta con más edad y con una producción muy mecanizada.

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Beatriz Alejandra Hurtado Bringas es Maestra en Comercio Exterior y Aduanas de la Universidad de Sonora. Profesora Investigadora de Tiempo Completo **de Universidad Estatal de Sonora (UES)**, adscrita a la Carrera de Comercio Internacional. Se puede contactar en la Unidad Académica Hermosillo, CESUES, en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México. Contacto vía correo electrónico: [hurtadoalejandra@hotmail.com](mailto:hurtadoalejandra@hotmail.com)

Francisco Lamberto Camou Grijalva es Maestro en Administración de Negocios de la Universidad del Valle de México. Jefe de la licenciatura en Comercio Internacional. Adscrito a la Carrera de Comercio Internacional de Universidad Estatal de Sonora (UES). Se puede contactar en la Unidad Académica Hermosillo, UES, en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México. Contacto vía correo electrónico: [fcamou@hotmail.com](mailto:fcamou@hotmail.com)



Rosalina Jaime Meuly, Maestra en Administración de Negocios de la Universidad del Noroeste. Profesora Investigadora de Tiempo Completo, adscrita a la Carrera de Comercio Internacional. Se puede contactar e de Universidad Estatal de Sonora (UES) En la Unidad Académica Hermosillo, en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México.  
Contacto vía correo electrónico: rosyjaime@hotmail.com

Natalia Guadalupe Romero Vivar, Maestra en Mercadotecnia y Comercio Internacional de la Universidad del Valle de México. Profesora Investigadora de Tiempo Completo, adscrita a la Carrera de Comercio Internacional. Se puede con de Universidad Estatal de Sonora (UES) contactarse en la Unidad Académica Hermosillo, en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México.  
Contacto vía correo electrónico: narovi98@hotmail.com

## ANEXOS

### COMERCIO INTERNACIONAL Y SU IMPACTO EN EL TLCAN

El comercio internacional inició en gran parte durante el siglo XVI con la entrada del Mercantilismo en Europa. Aunque desde 1095 ya había comercio entre regiones, no fue hasta el mencionado siglo que empezó a relacionarse como intercambio internacional y posteriormente como comercio internacional. Desde fines del siglo XVIII hasta la Primera Guerra Mundial, el comercio internacional fue dirigido desde Europa, aunque se sabe que el principal impulsor fue Inglaterra. En México, el Comercio Internacional se inicia a principios del siglo XIX y hasta fines de la Segunda Guerra Mundial, México tiene comercio exterior con Europa, principalmente con España. A partir de 1945, México entra en un modelo proteccionista de sustitución de importaciones, el cual tuvo una duración de 40 años. En 1985, se da la liberalización del Régimen de importaciones y se inicia el proceso de apertura comercial con la entrada de México al GATT (Acuerdo General de Aranceles y Comercio).

El proceso de apertura comercial de México inició en el año de 1986, con su ingreso al (GATT), hoy transformada en la Organización Mundial de Comercio (OMC). De este modo, nuestro país da los primeros pasos para integrarse activamente a la economía mundial. Posteriormente, México empieza a tener relaciones comerciales con más países y abre sus puertas al comercio con Chile, firmando el tratado comercial con este país en 1992. Tres años después en 1995, se inicia el tratado con Colombia y Venezuela formando el Grupo de los Tres, en ese mismo año también inicia tratado bilateral con Costa Rica, en 1997 con Nicaragua, recientemente con la Unión Europea y el 1° de enero de 1994 el Tratado de Libre Comercio con América del Norte (TLCAN) que ha sido el más importante de todos hasta ahora y lo forman México, Estados Unidos y Canadá.

En ese contexto entre los años de 1994 a 2000, las exportaciones mexicanas registraron un crecimiento anual del orden de 18.2%, logrando a finales de 2000 un monto de 166,455 millones de dólares, 21.8% más que las registradas el año anterior. Sin embargo, durante el año 2001, se registró un decremento de las exportaciones mexicanas de 4.8% provocado básicamente por la desaceleración de la economía de los Estados Unidos, nuestro principal socio comercial. Se puede decir que el TLCAN ha sido el tratado comercial más aprovechado por México, pero solo con un País integrador que es Estados Unidos, ya que desde que se inició este tratado, México ha incrementado sus exportaciones con ese País en gran cantidad. Las exportaciones de México a Estados Unidos crecieron 118.7%, de 43'070,000 millones de dólares en 1993 a 94'185,000 millones de dólares en 1997" (Bancomext Revista de Negocios Internacionales, 2002, p, 89) y en cambio con Canadá "difieren muy poco las ventas mexicanas y disminuyen en los dos primeros años de vigencia del TLCAN (4.6% en 1994 y 0.7% en 1997) mientras que en 1995 y 1996 crecieron 34.6% y 9.3% respectivamente" (Bancomext Revista de Negocios Internacionales, 2002, p.34) pudiendo incrementar sus exportaciones hacia este país aprovechando las ventajas que el TLCAN le brinda la eliminación de barreras arancelarias y no arancelarias; como es el caso del sector textil; Los tres países excluirán de manera gradual, en un periodo máximo de diez años, sus tasas arancelarias para productos textiles y del vestido producidos en América del Norte que cumplan con las reglas de origen



establecidas en el Tratado. Además Estados Unidos eliminaría inmediatamente las cuotas de importación para los productos mexicanos de este tipo y en forma gradual para los productos manufacturados en México que no cumplan con la Regla de Origen. Ningún país podrá establecer cuotas nuevas, excepto de conformidad con las disposiciones específicas sobre salvaguardas al comercio de mercancías así como la liberación del comercio de servicios y de inversión.

En marzo (Bancomext, Revista de Negocios Internacionales 2005,p.43) se firmó el tratado de libre comercio México- Japón, creando una expectativa muy atractiva en términos de intercambio de productos, para el estado significa la posibilidad de exportar una gama de productos del sector agropecuario, impulsando por ende el desarrollo económico de la entidad. Incrementando sustancialmente la presencia en los mercados internacionales gracias a un crecimiento sin precedentes de sus exportaciones, las cuales en el año 2000, alcanzaron el octavo lugar a nivel mundial, y el primero en América Latina, superando en este rubro a grandes potencias exportadoras como Singapur o Brasil. América Latina. En particular la agricultura que se realiza en el país tiene una alta orientación exportadora. Alrededor de dos terceras partes del valor de la producción se comercializa en el mercado internacional. Actualmente dentro de los estados que destacan en este rubro son: Guanajuato, Baja California, Jalisco, Veracruz y Sonora. También destacan pero en menor magnitud Nayarit, Michoacán, Baja California Sur y Puebla en producción de uva de mesa, espárrago, calabaza, trigo, sorgo, cebollín, cítricos, melón, naranja, sandía, uva pasa, nuez, carne de cerdo, con exportaciones al mercado de Estados Unidos, Canadá, Unión Europea y Asia. La certificación de calidad y diversidad de productos agrícolas ha permitido poder ser competitivos, sin embargo la finalidad de esta investigación es analizar si el sector agroalimentario es un detonante económico para México.

#### Relaciones Comerciales Con El Exterior

La internacionalización creciente de la economía y la producción llevaron a la eliminación de las barreras para la movilidad del capital, favorecieron el encadenamiento de los mercados nacionales y propiciaron la generación de dependencias recíprocas; por su parte, la globalización económica provocó la intensificación de estas interdependencias entre las economías nacionales y los mercados (Rozo 1999; Beck 1998), junto al surgimiento de una interdependencia compleja de naciones con diferentes niveles de desarrollo (Gereffi 1995). Estas nuevas condiciones de la producción y el comercio mundial han colocado en primer plano la dimensión local del proceso. La globalización involucra territorios concretos de actividad económica, donde se establecen las conexiones y se tejen las redes entre actores gubernamentales y privados, locales y transnacionales, que podrán traducirse en inversiones nuevas. Lo local se constituye en esencial y definitivo, porque es allí donde ocurre la globalización (Vázquez Barquero 1999; Beck 1998; Boisier 1995; Hiernaux 1991).

Las conexiones y redes de actores, que participan en la globalización, necesitan una base material en los territorios que articule la actividad económica y social. Para Urgoiti (1999), la infraestructura física provee el conjunto de estructuras y canales necesarios para el funcionamiento de la región, es un grupo de atributos indispensable (Lakshmanan 1989) y un factor decisivo para el desempeño económico y la competitividad nacional (Nijkamp 1993). Esta ha sido la visión prevaleciente en el proceso de integración regional de la Comunidad Europea, particularmente de España, tras los trabajos de Biehl (1999), en donde la infraestructura y su utilización se conciben como un factor clave para potenciar el desarrollo nacional. En este contexto de globalización, la localización geográfica del país y su colindancia de poco más de tres mil kilómetros de frontera seis estados fronterizos del norte, ha influido para que su dinamismo esté vinculado con la economía estadounidense.



# ESTUDIO DEL EFECTO TAMAÑO EN LOS PRINCIPALES MERCADOS BURSÁTILES DE LATINOAMÉRICA

Juan Benjamín Duarte Duarte, Universidad Industrial de Santander-COL  
Zulay Yesenia Ramírez León, Universidad Industrial de Santander-COL  
Katherine Julieth Sierra Suárez, Universidad Industrial de Santander-COL

## RESUMEN

*En el presente trabajo se estudia la existencia del efecto tamaño en los principales mercados bursátiles de América Latina (Argentina, Brasil, Chile, Colombia, México y Perú), mediante el análisis de la rentabilidad histórica de las empresas que cotizan en cada bolsa de valores, para el periodo comprendido entre enero de 2002 y mayo de 2012. La investigación se desarrolla en tres fases: En la primera se estructuran portafolios de tamaño, en la segunda se hace un análisis de rentabilidad y riesgo de las carteras y finalmente se desarrolla un contraste de serie temporal en el contexto del CAPM. Los resultados obtenidos revelan que en general el efecto tamaño propuesto por Banz (1981) no se presenta en los principales mercados bursátiles de Latinoamérica, no obstante se evidencia la presencia de un efecto invertido en Brasil, México, Chile y Colombia.*

**PALABRAS CLAVES:** Mercados latinoamericanos, efecto tamaño, CAPM.

## EFFECT SIZE STUDY IN MAJOR AMERICA STOCK MARKET

### ABSTRACT

*In this paper we study the existence of size effect in major stock markets in Latin America (Argentina, Brazil, Chile, Colombia, Mexico and Peru), by analyzing the historical return of the companies listed on each stock exchange, for the period between January 2002 and May 2012. The research is conducted in three phases: In the first size portfolios are structured, the second is an analysis of profitability and portfolio risk and finally develop a temporary serial contrast in the context of the CAPM. Results show that in general the size effect studied by Banz (1981) does not present in the major stock markets of Latin America, however evidence for the presence of reverse effect in Brazil, Mexico, Chile and Colombia.*

**JEL:** C01, D52, G12

**KEYWORDS:** Latin America Stock Markets, size effect, CAPM.

## INTRODUCCIÓN

Al estimar el rendimiento de las acciones de una empresa, el modelo más utilizado es el es el Capital Asset Pricing Model (CAPM), el cual se incluye la tasa libre de riesgo y una prima de riesgo del mercado corregida por el parámetro beta ( $\beta$ ). Durante los últimos treinta años se han realizado estudios que demuestran las debilidades del beta al explicar los rendimientos esperados de las acciones o carteras, ya que en empresas pequeñas (de menor capitalización) se han encontrado rendimientos superiores al de empresas grandes (de mayor capitalización). Por tal razón dichos estudios sugieren adicionar al modelo CAPM un factor relacionado con el tamaño de la empresa. La primera investigación en este sentido fue desarrollada por Banz (1981), quien denominó a esta anomalía “efecto tamaño”. En esa misma década otros autores [ Reinganum (1981); Roll (1981); Keim (1983); entre otros] demuestran la presencia de dicho efecto, principalmente en el mercado estadounidense. Otro estudio importante fue el llevado a cabo



por Fama & French (1992), en el cual encuentran que el tamaño de una empresa, medido por su capitalización bursátil y el ratio “valor de mercado/valor contable”, explica el rendimiento financiero de las acciones mejor que la beta. Sin embargo, estudios recientes demuestran que el efecto tamaño tiende a desaparecer en Estados Unidos [ Horowitz, Loughran, & Savin (2000) y Amihud (2002)] e incluso a ser negativo en otros mercados como el europeo [ Dimson & Marsh (2001) y Baetge, Kirsch, Koelen, & Schulz (2010)]. -Los estudios en el mercado bursátil latinoamericano [ Rubio G. (1988); Cohen (2005) y Amado (2009)] muestran la posible presencia de una prima de riesgo por tamaño, sin embargo no hay evidencia suficiente para confirmar la existencia de ésta anomalía, por tal razón es de suma importancia investigar más a fondo el efecto tamaño en esta región y corroborar si su comportamiento es similar al de los países desarrollados. De esta manera se brindaría información valiosa que permitiría obtener beneficios extraordinarios en el mercado latinoamericano, tal como lo indica Banz (1981).

La presente investigación busca verificar el efecto tamaño de empresa en el mercado bursátil latinoamericano, mediante el análisis de rentabilidad de las empresas que cotizan en la principal bolsa de valores de cada uno de los países objeto de estudio (Brasil, Argentina, México, Chile, Perú y Colombia) en el período 2002-2012; estructurando portafolios a partir de la capitalización bursátil, con el fin de definir los tamaños de empresa al interior de cada mercado; luego estimando las rentabilidades promedio para cada portafolio, con las cuales se realiza un análisis de rentabilidad y riesgo buscando identificar tendencias de acuerdo al tamaño de empresa; y finalmente haciendo un contraste en el contexto del modelo CAPM, mediante el cual se comprueba la presencia o no del efecto tamaño. Con este propósito, se divide este trabajo en cinco secciones: la primera presenta la revisión de la literatura; las dos secciones siguientes muestran los datos y la metodología de la investigación, respectivamente; luego se evidencian los resultados obtenidos y finalmente se ofrecen las conclusiones del trabajo.

## REVISIÓN DE LA LITERATURA

Banz (1981) examina la relación entre el valor total de las acciones ordinarias de una empresa y su rentabilidad y encuentra que las empresas de menor tamaño tienen en promedio mayor rentabilidad que las empresas de mayor tamaño (incluso luego de ser ajustadas al riesgo con el modelo CAPM), llamando a este hallazgo “efecto tamaño”. En su estudio, Banz analiza la relación entre las rentabilidades mensuales y la capitalización bursátil de las acciones cotizadas en la bolsa de New York (New York Stock Exchange – NYSE) en el periodo de 1936 a 1975, obteniendo mayores rendimientos en las empresas de menor tamaño, lo que sugiere que el CAPM estaría mal especificado y que la ecuación del rendimiento debería contener un factor adicional correlacionado con el tamaño de la empresa. Por otra parte, un estudio posterior desarrollado por Reinganum (1983) coincide con Banz en que al CAPM le faltan especificaciones, al analizar las anomalías basadas en el tamaño y en el ratio **Rentabilidad/Precio**, encontrando resultados diferentes a los previstos por el CAPM. Roll, también en 1981, analiza los resultados de Banz, explicando que al presentar las empresas pequeñas una frecuencia de negociación menor, las medidas de riesgo (beta) calculadas en intervalos cortos (diarios por ejemplo), pueden subestimar el verdadero riesgo de mantener portafolios con acciones de este tipo de empresas, sin importar el modelo de valoración elegido.

Keim (1983) estudia la relación entre las rentabilidades anormales en el NYSE y AMEX durante el periodo 1963-1979, y detecta que la relación entre la rentabilidad anormal y el tamaño es siempre negativa y más pronunciada en enero que en los otros meses del año. Por su parte, Chan, Chen, & Hsieh (1985), agregan que el efecto tamaño puede atribuirse a los mayores riesgos operativos y financieros asociados a las empresas pequeñas, que fluctúan en mayor medida ante contracciones o expansiones económicas. En el mercado español Rubio G. (1988) analiza las rentabilidades para el período 1962-1982 y concluye que las empresas pequeñas obtienen una mayor rentabilidad ajustadas al riesgo sistemático que las más grandes, al indagar sobre las posibles causas del efecto tamaño el autor encuentra que la mayor diferencia entre las rentabilidades de ambos grupos de empresas (47% de la prima por tamaño)



ocurre durante el mes de enero. El estudio que da mayor relevancia a esta anomalía es el realizado por Fama & French (1992), en el cual se analiza el comportamiento del mercado accionario estadounidense (NYSE, AMEX y NASDAQ) durante el periodo comprendido entre 1941 a 1990, con el objeto de evaluar el impacto conjunto del beta del mercado, tamaño de la empresa, el ratio earning/price, el leverage y la relación entre valor contable y valor de mercado de las acciones.

Mediante este estudio encuentran que los rendimientos de las acciones se relacionan inversamente con el tamaño de la compañía. Sin embargo Horowitz, Loughran, & Savin (2000) estudian los rendimientos mensuales del NYSE y AMEX durante el periodo 1962 a 1997, encontrando que de 1963 a 1981 si se da el efecto tamaño, pero que de 1982 a 1997 las empresas pequeñas obtienen resultados 2% menores a las empresas grandes, lo que demostraría que el efecto tamaño ha desaparecido y que por tal razón no debe ser considerado como un factor de riesgo. En el Fama & French (2007) analizan las acciones clasificadas en seis carteras con base en la relación **Precio/Valor en libros**, de empresas que cotizan en el NYSE y en el NASDAQ desde 1926 hasta el año 2006.

Los resultados de su estudio arrojan que la prima de riesgo por tamaño se debe, casi exclusivamente, a las rentabilidades extremadamente altas logradas por empresas de baja capitalización que, debido a ello, migran rápidamente (de un año a otro) hacia déciles superiores. En el mercado bursátil alemán Amel Zadeh (2008) analiza la prima de riesgo por tamaño desde 1996 hasta 2006 y los resultados de su estudio sugieren que las empresas pequeñas obtienen rentabilidades inferiores durante períodos de mercado bajista, pero superan a las empresas más grandes durante períodos de mercado alcista, lo que según el autor se debe interpretar a la supuesta anomalía como una tendencia que exhiben las acciones de menor capitalización al reaccionar de forma diferente a las de mayor capitalización ante las diferentes fases del ciclo bursátil. Hamard A. (2007) analizan la rentabilidad histórica de las empresas que cotizan en el mercado continuo español durante el período comprendido entre diciembre de 1997 y diciembre de 2009, no verificando la existencia de una prima de riesgo adicional por tamaño justificado por la presencia de empresas pequeñas de muy alta rentabilidad que migran hacia déciles superiores en el término de uno a dos años, hallazgo que coincide con Fama & French (1992). De la revisión efectuada en los mercados bursátiles más sobresalientes del mundo como el Americano, se destacan marcadas diferencias entre los resultados obtenidos acerca del efecto tamaño, por esta razón se resalta que el dinamismo del mercado financiero no excluye la posibilidad de que la prima de riesgo por tamaño pueda variar, o desaparecer a través del tiempo, arrojando evidencia contraria a la observada históricamente en Estados Unidos.

En los principales mercados bursátiles de Latinoamérica no se encuentra evidencia literaria de alta relevancia acerca del efecto tamaño, ya que estos son considerados emergentes y su comportamiento es menos dinámico que el de los mercados más desarrollados. Sin embargo, existen estudios en algunos países que analizan la existencia de esta anomalía en sus bolsas de valores. Rubio F. (1997) realiza una investigación para el mercado chileno, utilizando la información mensual de acciones comunes transadas en la bolsa de comercio de Santiago en el periodo comprendido entre enero de 1981 y abril de 1994, encontrando que existe un efecto tamaño de forma persistente, sin embargo su poder explicativo en general es débil. En el 2005, Cohen realiza un estudio con el objetivo de explicar el rol que juegan tanto el tamaño de las empresas como su beta en la explicación de los retornos promedio mensuales de las acciones en el mercado argentino, utilizando una muestra formada por 20 acciones que cotizan en la bolsa de valores de Buenos Aires, durante el periodo comprendido entre el 1 de junio del 2002 y el 1 de marzo del 2005, sus resultados muestran indicios de que tanto el beta como el tamaño ayudan a explicar los retornos promedio de las acciones en dicho mercado. Luego, Chague (2007) realiza un estudio comparativo entre el CAPM y el modelo desarrollado por Fama & French (1992) en el mercado bursátil de Brasil, tomando todas las empresas que cotizaron en la bolsa de valores Bovespa, en el periodo 1999-2007. A pesar de encontrar evidencia de una anomalía de valor superior, ésta no tiene suficiente significancia para considerar la presencia de un efecto tamaño, dejando claro el autor que el tamaño reducido de la muestra limita la solidez de sus resultados.



## DATOS

El marco muestral del presente estudio está comprendido por las principales bolsas de valores latinoamericanas como son: Bovespa (Brasil), BCBA (Argentina), BMV (México), BCS (Chile), BVC (Colombia) y BVL (Perú), tomando como variable de estudio los precios de cierre diario de los activos financieros a partir del 1 de enero de 2002 hasta el 31 de mayo de 2012, utilizando como fuente la base de datos de Bloomberg y Yahoo Finance. Luego de obtener las series históricas para cada mercado, las empresas se filtran de acuerdo a diferentes criterios, con el fin de contar con series completas en cuanto a precios, capitalizaciones y variabilidad en los datos presentados en la tabla 1, donde se especifican el número de empresas que son consideradas inicialmente, así como también las finalmente elegidas.

Para cada una de las empresas elegidas se estima la rentabilidad continua mensual a partir de los precios de cierre del último día del mes, ajustados por splits y dividendos.

Tabla 1: Empresas Objeto de Estudio en Latinoamérica

País	No. de empresas iniciales	No. de empresas elegidas	No. de Carteras
Brasil	423	220	10
Argentina	104	54	5
México	140	80	8
Chile	228	69	5
Colombia	83	29	4
Perú	200	38	4
<b>Total</b>	<b>1178</b>	<b>490</b>	<b>36</b>

*Esta tabla presenta los países seleccionados, el número de empresas que cotizan en el mercado de valores y el número de empresas elegidas para el estudio, a partir de esto se presenta el número de carteras conformadas para cada país. Fuente: Elaboración Propia.*

Una vez se obtienen las rentabilidades mensuales para cada empresa objeto de estudio, se conforman los diferentes portafolios por país, de acuerdo a la metodología utilizada por Banz (1981). De esta manera se estiman las rentabilidades de los diferentes portafolios a lo largo del período, mediante el promedio mensual de los rendimientos de las acciones que lo conforman. Finalmente se obtiene para cada mercado los diferentes portafolios por tamaño, generando series temporales de 124 retornos mensuales por cartera. El número de portafolios construidos al interior de cada mercado es diferente, teniendo en cuenta la cantidad de empresas que conforman cada uno de los mercados latinoamericanos.

Se ha tomado como proxy del mercado, el principal índice bursátil de cada uno de los países estudiados (Ibovespa, Merval, IPC, Ipsa, IGBC, IGBVL), ya que ellos son los que mejor reflejan el comportamiento bursátil a través del tiempo. Para estimar las rentabilidades libres de riesgo en los principales mercados latinoamericanos, se utiliza la metodología del banco J.P. Morgan Chase, el cual estima la rentabilidad libre de riesgo de un mercado emergente como la suma de su riesgo país y el rendimiento de los bonos del tesoro de EE.UU. En la tabla 2 se presentan las rentabilidades libres de riesgo promedio mensuales del período completo para cada uno de los países objeto de estudio, en donde se destaca que el país que presenta mayor tasa libre de riesgo es Argentina, mientras que la menor la exhibe Chile.

Tabla 2: Tasa Libre De Riesgo En Países Latinoamericanos

País	$\bar{R}_f$ mensual*
Brasil	0,52%
Argentina	1,72%
México	0,32%
Chile	0,27%
Colombia	0,42%
Perú	0,48%

*\* $\bar{R}_f$  mensual es la rentabilidad libre de riesgo media mensual. Esta tabla muestra la rentabilidad libre de riesgo media mensual de cada país. Fuente: Elaboración Propia*



## METODOLOGÍA

La metodología usada para probar la existencia del efecto tamaño en los principales mercados bursátiles de Latinoamérica se divide en dos partes: la primera es el análisis de rentabilidad y riesgo de las carteras de tamaño y la segunda es el análisis de la rentabilidad ajustada al riesgo mediante el modelo CAPM.

El primer análisis se fundamenta en la estimación de la correlación entre las variables rentabilidad, riesgo no diversificable (Ver ecuación 1) y tamaño, con el objetivo de identificar el comportamiento de cada mercado y plantear la hipótesis de existencia o ausencia de una prima de riesgo por tamaño en cada país.

$$\beta_i = \frac{\sigma_{im}}{\sigma_m^2} = \frac{cov(R_i, R_m)}{var(R_m)} \quad (1)$$

Donde  $\beta_i$  es el riesgo sistemático del portafolio  $i$ ,  $R_i$  la rentabilidad de  $i$  y  $R_m$  el retorno del mercado. La segunda parte de la metodología consiste en ajustar por riesgo la rentabilidad de las carteras de tamaño en el contexto del CAPM. Es decir, se estudia si una vez que se tienen en cuenta los diversos niveles de riesgo de las carteras de contraste, los resultados del primer análisis siguen siendo iguales. Luego se estima para cada portafolio la siguiente ecuación de regresión en el período muestral completo:

$$R_{it} - R_{ft} = \alpha_i + \beta_i(R_{Mt} - R_{ft}) + e_{it} \quad (2)$$

Donde al modelo CAPM se le adiciona la prima de riesgo por tamaño  $\alpha_i$ , con el fin de probar la hipótesis nula de que  $\hat{\alpha}_i = 0$ . Contra la alternativa de que  $\hat{\alpha}_i$  es significativo, en cuyo caso se evidenciaría un efecto tamaño en el respectivo mercado Banz (1981).

## RESULTADOS

### Análisis de Rentabilidad y Riesgo en las Carteras de Tamaño

En la tabla 3 se muestran los resultados de la estimación de las variables rentabilidad promedio y riesgo sistemático (Beta) de cada una de las carteras conformadas por país, así como su respectivo coeficiente de correlación con la variable tamaño.

En Brasil, Argentina, México, Chile y Colombia es posible apreciar que la rentabilidad aumenta proporcionalmente al tamaño, lo que se comprueba con los coeficientes de correlación positivos existentes entre estas variables. Situación que difiere de lo que ocurre en Perú, en donde se observa que conforme aumenta el tamaño, la rentabilidad va disminuyendo con una correlación fuerte y negativa ( $\rho = -0.810$ ). El análisis del efecto tamaño se podría centrar en las carteras extremas. Si se define el premio por tamaño del mercado como la diferencia entre la rentabilidad media mensual de la cartera *LARGE* y la *SMALL*, se encuentra que su magnitud es negativa para Brasil, Argentina, México, Chile y Colombia, lo que permite afirmar inicialmente que el efecto existe de forma inversa a lo planteado por Banz en estos países para el período considerado. En el caso de Perú, se obtiene que la prima por tamaño es igual al 0.49%, lo que indica que inicialmente se presenta un efecto tamaño en este mercado, es decir que las empresas de menor tamaño obtienen mayores retornos que las más grandes.

Ahora bien, la variabilidad en los rendimientos medios de los portafolios podría deberse a diferencias de riesgo sistemático. A priori, el riesgo debería decrecer a medida que el tamaño aumenta, comportamiento que se presenta en México, Chile, Colombia y Perú. Sin embargo los resultados de Brasil y Argentina muestran que estas variables tienden a ser directamente proporcionales, es decir que el riesgo crece a medida que el tamaño aumenta en estos mercados. La baja correlación existente entre la rentabilidad y beta en Brasil, Argentina y Perú hace que no parezca evidente que el rendimiento de los portafolios se incremente con el riesgo de covarianza. En el caso de México, Chile y Colombia se observa una



correlación negativa, lo que indica que la rentabilidad no tiene una relación directa con el riesgo. Aparentemente, el diferencial de rendimientos medios entre pequeñas y grandes empresas podría no responder a una prima por riesgo de mercado en los principales mercados bursátiles latinoamericanos, en contra de las predicciones teóricas del CAPM.

Tabla 3: Rentabilidad Media y Riesgo Sistemático de los Portafolios

País	Portafolio	$Ln(\bar{cap})$	$\bar{R}_p$	$\beta$	$Ln(\bar{cap}) \text{ y } \bar{R}_p$	$\beta \text{ y } \bar{R}_p$	$Ln(\bar{cap}) \text{ y } \beta$
Brasil	Small	3.681	0.00257	0.54270	0.868	0.388	0.304
	Medium 1	5.195	0.00381	1.05986			
	Medium 2	5.886	0.00533	0.80908			
	Medium 3	6.482	0.00289	0.68545			
	Medium 4	6.981	0.00913	0.72526			
	Medium 5	7.490	0.01652	0.85667			
	Medium 6	8.007	0.01830	1.09796			
	Medium 7	8.449	0.01833	0.86140			
	Medium 8	9.069	0.01899	0.75873			
	Large	10.806	0.01853	0.85508			
Argentina	Small	3.858	0.01266	0.60145	0.382	0.211	0.915
	Medium 1	5.322	0.01240	0.74206			
	Medium 2	6.337	0.01334	0.72885			
	Medium 3	7.361	0.00933	0.77688			
	Large	9.158	0.01664	0.81585			
	Small	7.08	0.00322	1.00795			
México	Medium 1	8.28	0.01218	1.08321	0.824	-0.529	-0.586
	Medium 2	9.01	0.00825	1.16170			
	Medium 3	9.46	0.01153	1.08773			
	Medium 4	9.90	0.01543	0.99780			
	Medium 5	10.48	0.02049	0.94086			
	Medium 6	11.22	0.01711	1.04664			
Chile	Large	12.61	0.01735	0.86019	0.821	-0.740	-0.834
	Small	11.31	0.00317	1.31247			
	Medium 1	12.58	0.01011	1.08476			
	Medium 2	13.35	0.00722	0.94965			
	Medium 3	14.02	0.00971	0.76310			
	Large	15.20	0.01129	0.92002			
Colombia	Small	12.17	0.02026	0.98935	0.790	-0.549	-0.619
	Medium 1	14.01	0.02506	0.92976			
	Medium 2	15.40	0.02412	0.81242			
	Large	16.58	0.02483	0.92121			
Perú	Small	4.89	0.02261	1.27691	-0.810	0.483	-0.845
	Medium 1	6.73	0.02265	0.99444			
	Medium 2	7.57	0.02143	0.58913			
	Large	8.63	0.01773	0.78860			

*Nota: De cada portafolio se muestra el logaritmo natural de la capitalización bursátil promedio  $Ln(\bar{cap})$ , la rentabilidad promedio y el beta  $\beta$  estimado. En las tres últimas columnas se estiman los respectivos coeficientes de correlación entre estas variables.*

En resumen, del análisis de rentabilidad y riesgo en las carteras de tamaño por país, se puede deducir que el único país que aparentemente presenta un efecto tamaño como el propuesto por Banz (1981) es Perú, mientras que los demás países inicialmente presentan un efecto invertido. También se observa que al parecer el beta no está explicando las rentabilidades medias de los portafolios. Análisis de serie temporal del efecto tamaño en el contexto del CAPM. En la tabla 4 se presentan las estimaciones de los coeficientes  $\alpha$  y  $\beta$  realizadas para las carteras de tamaño de cada país, en un contexto de serie temporal. La hipótesis nula consiste en contrastar si el CAPM se cumple, es decir que no existen rentabilidades anormales asociadas al tamaño.

Los resultados muestran cómo las rentabilidades ajustadas al riesgo tienden a ser negativas para las carteras de menor tamaño, y positivas para los portafolios de mayor capitalización en todos los países, aunque sólo Brasil, México, Chile y Colombia presentan coeficientes significativamente distintos de cero. La correlación entre los tamaños de las carteras y los coeficientes  $\hat{\alpha}_i$  es positiva, por lo que las carteras de elevada capitalización tienden a ganar más de lo esperado, y las de baja capitalización menos de lo previsto. Es posible afirmar que una vez se tienen en cuenta las diferencias de riesgo, existe un efecto tamaño invertido en los mercados de capitales de Brasil, México, Chile y Colombia en el período considerado.



Tabla 4: Contratación del Efecto Tamaño en el Contexto del CAPM

País	Portafolio	A	B	País	Portafolio	A	B
Brasil	Small	-0,00613 53,32%	0,53946 0,01%	Argentina	Small	-0,0022 74,90%	0,58666 0,00%
	Medium 1	-0,00837 53,90%	1,06857 0,00%		Medium 1	-0,00183 74,84%	0,74162 0,00%
	Medium 2	-0,0051 45,74%	0,80161 0,00%		Medium 2	-0,00091 86,70%	0,73690 0,00%
	Medium 3	-0,00681 31,71%	0,69027 0,00%		Medium 3	-0,00474 34,77%	0,78437 0,00%
	Medium 4	-0,00079 89,50%	0,72522 0,00%		Large	0,00269 55,28%	0,81350 0,00%
	Medium 5	0,00568 34,84%	0,86390 0,00%		Small	-0,00998 6,22%	1,31396 0,00%
	Medium 6	0,00588 43,76%	1,10342 0,00%		Medium 1	-0,00122 71,42%	1,08502 0,00%
	Medium 7	0,0075 21,11%	0,86275 0,00%		Medium 2	-0,00304 24,74%	0,95149 0,00%
	Medium 8	0,00884 22,11%	0,76046 0,00%		Medium 3	0,00095 59,00%	0,76403 0,00%
	Large	0,00775 2,27%	0,85585 0,00%		Large	0,00128 32,04%	0,92014 0,00%
México	Small	-0,01056 17,76%	1,00706 0,00%	Chile	Small	0,00000 99,97%	0,98987 0,00%
	Medium 1	-0,00235 67,96%	1,07996 0,00%		Medium 1	0,00581 15,59%	0,92785 0,00%
	Medium 2	-0,00717 16,03%	1,16324 0,00%		Medium 2	0,00674 3,86%	0,81201 0,00%
	Medium 3	-0,00309 49,32%	1,08786 0,00%		Large	0,00568 1,12%	0,92148 0,00%
	Medium 4	0,00176 68,09%	0,99794 0,00%		Small	-0,0049 78,24%	1,27616 0,00%
	Medium 5	0,0074 3,03%	0,94233 0,00%		Medium 1	0,00017 97,26%	0,99344 0,00%
	Medium 6	0,0029 39,44%	1,04802 0,00%		Medium 2	0,00614 16,75%	0,58951 0,00%
	Large	0,00511 1,40%	0,86143 0,00%		Large	-0,00109 76,78%	0,78769 0,00%

Los coeficientes  $\alpha$  y  $\beta$  corresponden a las estimaciones de la rentabilidad ajustada al riesgo y del riesgo sistemático respectivamente. Los porcentajes corresponden al P\_valor. Fuente: Elaboración Propia.

## CONCLUSIONES

El presente trabajo de investigación proporciona evidencia de que el efecto tamaño planteado por Banz (1981) no existe en los principales mercados bursátiles de Latinoamérica (Argentina, Brasil, Chile, Colombia, México y Perú) para el periodo comprendido entre febrero de 2002 y mayo de 2012. Lo cual indica que éstos mercados emergentes están teniendo un comportamiento diferente al mercado estadounidense [Ibbotson (2005) y Fama & French (2007)]. En Brasil, México, Chile y Colombia se encuentra un efecto tamaño invertido durante el periodo estudiado, es decir, las empresas de mayor capitalización obtienen rentabilidades ajustadas al riesgo superiores a las empresas de menor tamaño. Esta anomalía también se evidencia en el mercado europeo [Dimson & Marsh (2001) y Baetge, Kirsch, Koelen, & Schulz (2010)]. En Brasil y Argentina las empresas de mayor capitalización presentan un riesgo sistemático superior, lo cual es inusual en los mercados de valores desarrollados en donde el riesgo es inversamente proporcional al tamaño. Sin embargo estas empresas están obteniendo rentabilidades justas al riesgo que soportan, es decir superiores a las empresas de menor tamaño.

En México, Chile y Colombia aunque las empresas de menor capitalización presentan un riesgo sistemático mayor, no están obteniendo mayores rentabilidades, lo que indica que la variabilidad en los retornos no está asociada al riesgo no diversificable, sino a otro tipo de riesgo. En el caso de México es un riesgo por tamaño. Perú tiene un comportamiento similar al de los mercados desarrollados, ya que las empresas de menor tamaño presentan mayor riesgo sistemático y a la vez obtienen mayores retornos que las empresas con mayor capitalización. Es decir, el riesgo es proporcional a la rentabilidad e inverso al tamaño. Mediante la estimación de la rentabilidad libre de riesgo promedio mensual en todo el periodo de estudio, es posible resaltar que el país que tiene una tasa mayor es Argentina, reflejando de esta manera el



mayor riesgo país que presenta esta economía con respecto a Chile, y que es originado por la diferencia de gobierno entre las dos naciones.

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# **BASES PARA UNA ESTRATEGIA TECNOLÓGICA DE LA INDUSTRIA DEL MEZCAL EN MÉXICO**

Carlos Eduardo Puga Murguía, Universidad Nacional Autónoma de México

Celia Luz González Fernández, Universidad Nacional Autónoma de México

## **RESUMEN**

*La tecnología se considera como un proceso estratégico en la innovación de las empresas productoras de mezcal. La vigilancia tecnológica es un factor para desarrollar en las empresas la capacidad competitiva e innovadora, en la que involucran recursos humanos y financieros, para organizarse, operar y transformarse. De esta forma, las empresas mezcaleras que cumplen con la denominación de origen; crean su propia estrategia para competir en el mundo globalizado. Los planes estratégicos de innovación se basan en las herramientas que actúan con eficiencia financiera durante el ciclo de vida del producto en el mercado. La propuesta de esta investigación consiste en definir las bases para una estrategia tecnológica para la industria del mezcal en México.*

**PALABRAS CLAVE:** estrategia tecnológica, innovación tecnológica e industria del mezcal.

## **FOUNDATIONS FOR A TECHNOLOGY STRATEGY FOR THE INDUSTRY OF THE MEZCAL IN MEXICO**

### **ABSTRAC**

*The technology is considered as a strategic process in the innovation of companies producing mezcal. The technological surveillance is a factor to develop in the companies competitive and innovative capacity, which involve human and financial resources, to organize, operate and be transformed. In this way, mezcal companies that obey with the guarantee of origin; create their own strategy to compete in the globalized world. The strategic plans of innovation are based on the tools that operate with financial efficiency during the product life cycle of the product in the market. The proposal of this research is to define the basis for a technology strategy for the mezcal industry in Mexico.*

**JEL:** O13, O22, O32, M16, M19, M21

**KEYWORDS:** Technology strategy, technological innovation, mezcal industry.

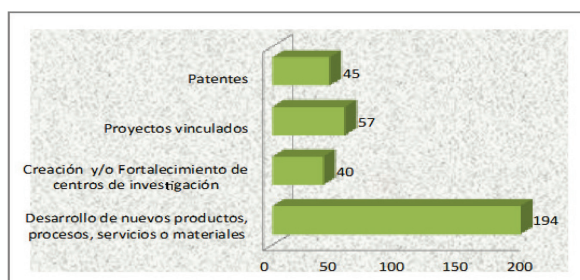
## **INTRODUCCIÓN**

Actualmente, la administración de la tecnología es un factor determinante para el desarrollo económico de las empresas en México; ya que se encuentra directamente ligado a la innovación tecnológica, que da respuesta al entorno globalizado. Ésta dirige el incremento de resultados en términos económicos y estimula la investigación. El conocimiento científico fomenta oportunidades para incrementar el desarrollo tecnológico. Las empresas requieren de una estrategia propia, la que reúne un conjunto de metodologías, procedimientos y herramientas que apoyan el proceso de la investigación, desarrollo e innovación (I+D+I), de esta manera detecta, analiza, explora las informaciones técnicas útiles para la organización, con el fin de diseñar estrategias sobre los cambios del mercado. Ante el fenómeno de la globalización, se han realizado acuerdos de colaboración tecnológica en el sector de los negocios (Puga, 2011), las empresas actúan y transforman los procesos, sobre todo la Administración Tecnológica, con el propósito de elevar su productividad para aumentar su competitividad.



De acuerdo al informe de Fondo de Innovación Tecnológica Secretaría de Economía – CONACYT del 2012, el que tiene como objeto de atender diversas demandas, promover la transferencia de tecnología y con orientación a fallas de mercado como: altos costos fijos de la I+D+I, la baja apropiación del conocimiento, la incertidumbre de resultados y el acceso a capital. En el siguiente gráfico, se muestra los apoyos para la generación de productos de 336 proyectos vinculados a la innovación tecnológica, como se muestra en la siguiente figura 1:

Figura 1: Fondo de Innovación Tecnológica de la Secretaría de Economía- CONACYT-México,2012



Fuente: Fondo de innovación Tecnológica de la Secretaría de Economía – Consejo Nacional de Ciencia y Tecnología -CONACYT. 2012. [www.coneval.gob.mx/.../rw/.../CONACYT/CONACYT3C.pdf](http://www.coneval.gob.mx/.../rw/.../CONACYT/CONACYT3C.pdf)

Es importante resaltar, los resultados de los proyectos apoyados, en que cada uno se genera productos que son transferidos al mismo sector, para responder a demandas o problemáticas por atender mediante investigación científica y tecnológica; él mismo será el responsable de hacer uso de los productos y en su caso evaluar el impacto de uso. El Instituto Mexicano para la competitividad - IMCO, mide el potencia socioeconómico de las empresas y de las personas, a través del Índice General de Competitividad- (capacidad para atraer y retener inversiones y talentos). En el año 2007, México comparado con otros países ocupaba el lugar 32, mientras que en 2004 estaba en el ranking 30. Lo anterior se debió principalmente al retroceso de 12% en la estabilidad y confiabilidad de nuestro sistema político, así como al menor dinamismo que experimentan los sectores económicos más importantes del país.

La caída en la competitividad del sistema político mexicano, es el resultado de una menor percepción de estabilidad política tras los eventos de Atenco en 2006, y la crisis política de las últimas elecciones presidenciales. La caída en sectores económicos, se explica por la menor contribución al PIB (0.37) frente al sector servicios y de las exportaciones de alta tecnología, así como un lento crecimiento en las variables relacionadas con la innovación. México es la economía 14 en términos de mercado, pero esto no corresponde a lo destinado para la investigación, desarrollo e innovación; hay deficiencias en esto por lo que el Gobierno debe involucrar a los sectores de investigación y las empresas. (Gabriela Dutrénit) En general, la calificación de los países dentro del índice cambió poco, menos de 0.5% cada año. En los últimos tres años, el mundo vio una ligera mejoría en su calificación promedio de competitividad (0.67%). Este cambio se debió principalmente a un adelanto generalizado en la infraestructura del mundo (sectores precursores de clase mundial) y una mejora en el manejo sustentable del medio ambiente. El país más competitivo del subíndice en el 2007 fue Suiza manteniendo la posición que ya tenía en 2004. Dentro de los 5 mejor posicionados, Suiza es seguido por los países escandinavos, 2. Suecia 3. Dinamarca 4. Noruega 5. Finlandia. Una característica común a estos países, además del alto nivel de inversión, es que son intensivos en el uso de talento para atraer y retener inversiones.

## REVISIÓN DE LITERATURA

El Instituto Mexicano de Normalización y Certificación y con fundamento en los Artículo 39 fracción IV, 65 y 66 de la Ley Federal sobre Metrología y la Norma Mexicana –(NMX-GT-001-IMNC-2007), define la terminología de la gestión de la tecnología, como un marco integrador de esfuerzos para



potenciar capacidades tecnológicas, innovación y competitividad de las organizaciones. En el apartado 3.4 se señala: **innovación:** es el **Proceso** dirigido a un mercado bajo un enfoque de negocio que detecta oportunidades y capacidades organizacionales para generar **procesos** y servicios, novedosos aceptados por los consumidores. La norma define a la innovación tecnológica: Proceso que conjuga una oportunidad de mercado con una necesidad y/o una invención tecnológica, que tiene por objetivo la producción, comercialización de un nuevo proceso, producto, actividad comercial, modelo de negocio, modelo de logística o servicio al cliente. Por lo anterior, se considera a la innovación un proceso, mediante el cual las ideas son transformadas a través de actividades económicas en resultados generadores de valor (Livingstone, 2000). Por lo tanto, la innovación es un fenómeno de carácter económico e implica el desarrollo de un proceso interno a través de ideas para la generación de nuevos productos, procesos y servicios. El concepto innovación, requiere igualmente que se distinga de investigación y desarrollo, y que realmente abarque todos los mecanismos por los cuales las empresas mejoran su competitividad.

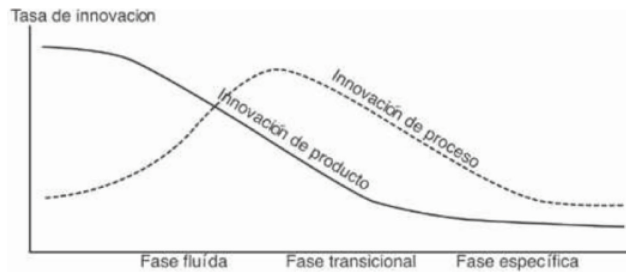
En este sentido, se orientan a fortalecer el énfasis que se da en el Manual de Bogotá a las actividades de innovación. (OCDE, 2011) El Manual de Frascati, cuyo nombre oficial es la Propuesta de Norma Práctica para las encuestas de investigación y desarrollo experimental, propuesta por la Organización de Cooperación y el Desarrollo Económico- OCDE. Éste manual menciona a la innovación, como la transformación de una idea en un producto o en un servicio comercializable, cuyo proceso de fabricación o distribución es operativo. En el Manual de Oslo (OCDE -1992), la innovación será tecnológica si la empresa introduce un cambio técnico en los productos o procesos. El enfoque económico de Joseph A. Schumpeter (Escorza, 2005) considera la innovación como un fenómeno tecnológico unido a la nueva estructura en un mercado para un producto determinado. En los ciclos de crecimiento económico y su relación con la innovación tecnológica, determinó el crecimiento del ciclo económico que depende de varios factores, entre los que destaca a la innovación tecnológica, lo que asegura que existen trayectorias de evolución en la industria, por lo que es importante anticiparse a esos cambios tecnológicos, pues el producto tiene un ciclo de vida y es indispensable realizar acciones que mejoren su posición competitiva.

La tecnología como estrategia de innovación reconoce el proceso tecnológico asociado al ciclo de vida, que sigue una curva en forma de “S” que modificó Richard Foster (Escorza, 2005), este modelo demuestra la periodicidad o ciclo de vida de la tecnología, a través de cuatro fases: investigación y desarrollo, aumento en escalas de la producción y mejoramiento de la tecnología. Con esto muestra el modelo de maduración del mercado y de tecnología, con la finalidad de evaluar y predecir los patrones de flujo de efectivo probables. Foster dimensiona la curva del ciclo de vida de las tecnologías en “S”, cuya base es la tecnología, y el proceso se soluciona, se estabiliza, crece por el aporte financiero.

Este ciclo presenta descontento entre los directivos respecto al rendimiento sobre la I+D, aumentan los costos para el desarrollo de nuevos productos, por lo tanto las ventas se detienen. Es el momento de repensar el producto o proceso, sucede la discontinuidad. Foster asegura que en la discontinuidad es la ventaja para la competencia, la empresa productora le es difícil cambiar hábitos, continuar invirtiendo en tecnología, prefiere continuar con el mismo proceso. De igual forma, las empresas evolucionan por ser dinámicas en su entorno; éstas tienen una trayectoria tecnológica en tres momentos, cuyo crecimiento es cíclico; primero inicia con la etapa de la innovación, luego pasa por el estancamiento o saturación y termina en la obsolescencia. Este ciclo de vida en forma de campana, concentra al centro el estancamiento o saturación, ahí tiene niveles de especialización: producción, mercado y tecnología. (Jasso, 2004). Con esto se puede desarrollar lineamientos para competir en los mercados con resultados óptimos en tecnología para fortalecer la competitividad del producto. Como se observa en la siguiente figura 2:



Figura 2: Fondo de Innovación



Fuente: George y Álvarez. 2005. *Historia del pensamiento Administrativo*. (2ª ed.). México: Pearson- Prentice Hall. p. 225.

También, la teoría económica de J.A. Schumpeter (Escorsa, 2005:) estudia los ciclos de crecimiento económico y su relación con la innovación tecnológica, determinó el crecimiento del ciclo económico que depende de varios factores, destacando la innovación tecnológica. Por lo tanto, asegura que existen trayectorias de evolución tecnológica en la industria, por lo que es importante anticiparse a esos cambios tecnológicos, pues el producto tiene un ciclo de vida y es indispensable realizar acciones que mejoren su posición competitiva. José Luis Solleiro (2008), propone un modelo de administración de la innovación tecnológica, que contiene los siguientes elementos: monitoreo tecnológico e inteligencia competitiva, alinear las estrategias tecnológicas con las estrategias competitivas, analizar las decisiones de mercado, rápida respuesta a las oportunidades, redes, administrar recursos humanos responsables de la tecnología, estrategias para financiar la investigación, implementar sistemas que garanticen la calidad.

Ahora bien, si los elementos que integran el *know how* tecnológico de un desarrollo innovador de producto, servicio o proceso, de esta forma es factible introducir al mercado el producto, con el fin de proporcionar ventajas competitivas o formar un conjunto de fuerzas, para que las empresas puedan crear su propio valor. Abernathy y Utterback, (George, 2005), considera las capacidades de innovar para alternar, donde los costos disminuyen a medida que la empresa produce en proceso continuo, por otra parte se contraponen entre mayor sea la innovación del producto disminuye la innovación del proceso. En otras palabras, el modelo cíclico de tres fases, se encuentra basado en la vida del producto, y logra predecir el desarrollo tecnológico, pero ligado a la innovación. La primera etapa de la innovación del producto y la producción en pequeños lotes. Como segunda etapa, la innovación está en el proceso y mejoras al producto, La tercera etapa, de acuerdo a la tecnología las empresas cambian en gran escala, el sistema de manufactura es más específico y eficiente; por última etapa la empresa pierde la flexibilidad y es menos capaz de aceptar el cambio, la estructura organizacional cambia conforme la empresa se vuelve más formal y con los niveles de autoridad. La innovación tecnológica ha influido en los hábitos de los consumidores y la forma de aplicar las estrategias de Porter. Esta situación, sugiere a la empresa contar con una plataforma tecnológica adecuada a las necesidades y tendencias actuales del mercado.

Kotler confirma que los directivos de las empresas obtengan información sobre los acontecimientos del entorno de marketing de la empresa, a través de fuentes como: libros, periódicos y publicaciones comerciales, además de la práctica de hablar con clientes, proveedores, distribuidores y directivos de otras compañías. También menciona la importancia de capacitar y motivar a vendedores para identificar y comunicar oportunidades en el mercado; motivar a distribuidores e intermediarios para transmitir la información más relevante; fomentar las conexiones externas de la empresa; adquirir información de proveedores externos; crear un mecanismo de retroalimentación en línea de los clientes para obtener información de la competencia; y, en algunos casos, aprovechar recursos gubernamentales que benefician a la empresa, si es que existen. Como antecedente a la industria del mezcal, primero definiremos la palabra mezcal, proviene de los vocablos náhuatl; mexcalli o Meztli que significa maguey, ixcalli significa cocer, por lo tanto se refiere a maguey cocido. (Mezcal- Artes de México, 2009). Esta bebida



sagrada de consumo exclusivo para sacerdotes y ancianos de la alta jerarquía de la sociedad prehispánica, fue utilizada para comunicarse con los dioses.

Después de la llegada de Hernán Cortes en 1519, se modificó el proceso productivo y con la introducción de destilación en alambique, el nombre de mezcal continuó produciéndose de los jugos extraídos de las cabezas o piñas del maguey cocidas. Para demostrar el auge y reconocimiento de la producción del mezcal en la Nueva España, fue la expedición de una Real Orden en 1785 en Aranjuez, para que se procediera a extinguir en la Nueva España las bebidas prohibidas, pues éstas competían muy severamente con los vinos de Europa. Tan sólo en 1837, Tamaulipas llegó a exportar más de 22 mil plantas de maguey, el precio del mezcal extraído rebasó los doce mil quinientos pesos de esa época.

La producción del mezcal se realizó en México y en España. Durante la colonia fue el producto comercial de mayor volumen, producido por las haciendas de los estados de San Luis Potosí, Zacatecas, Guanajuato, Durango, (Bazant, 1980) Consecutivamente, fue el sustituto económico de la minería, de ahí que muchas de las haciendas que cuentan con la Denominación de Origen producían mezcal y actualmente han sobrevivido a pesar de los movimientos sociales como la Revolución Mexicana. Siempre se han producido diversos aguardientes derivados del maguey, como el mezcal, tequila y bacanora; cuyos procesos de elaboración y especie son distintos. Por este motivo, para producir el mezcal en el estado de Oaxaca, el tipo de especie de agave es *angustifolia*, *A. potatorum*, *A. marmota* y *A. Karwinskii* zucc; en el estado de Guerrero está la especie de agave *cupreata* y *A. angustifolia*; en Durango el agave *duranguensis*; para los estados de Zacatecas y San Luis Potosí se cultiva el agave *salmiana*.

(Aguirre R. Et al, 2001). Las Normas Oficiales Mexicanas (NOM) son emitidas por la Secretaría de Economía y publicadas en el DOF; especifican la materia prima, procedimiento de fabricación y etiquetado, entre otros. La leyenda 100% en la etiqueta señala que el destilado está elaborado exclusivamente con la materia prima indicada. Si no se presenta, se trata de un producto mixto que contiene otros azúcares en el porcentaje admitido dentro de la NOM. Cabe destacar, que en el Diario Oficial de la Federación y en la Gaceta de la Propiedad Industrial (11 de febrero de 2003), se realizó la última modificación a la declaración general de protección de la Denominación de Origen Mezcal, de la Norma: NOM-070-SCFI-1994; para ser aplicada a la bebida alcohólica para los estados de Guerrero, Oaxaca, Durango, San Luis Potosí y Zacatecas. A partir del año 2003, se extiende un corredor norte-sur que atraviesa algunas entidades que producen mezcal en el estado de, Jalisco, Guanajuato, Michoacán y la parte sur de Tamaulipas, como se observa en el siguiente figura 3.

Figura 3: Magueyes Especiales Para la Producción de Mezcal en la República Mexicana



Fuente: Mezcales. Denominación de origen en México, web: Biodiversidad y denominación de origen en México, sitio web: <http://www.biodiversidad.gob.mx/usos/mezcales/mDenomina.html>



En este mapa muestra la clasificación taxonómica precisa las agaváceas en México, donde coinciden en el tipo de clima semiseco, cálido-semicálido a templados con precipitación pluvial de 400 a 800 mm anuales. El suelo árido y vegetación semiárida, latitud única en el mundo, pues son territorios de geografía accidentada, atravesados por cadenas montañosas, localidades entre 1000 y 200 metros sobre el nivel del mar, suelos profundo y pobres en materia orgánica, aptos para el cultivo de maguey.

Las bebidas alcohólicas fermentadas de México tiene su origen milenario, ya que formó parte de su ritual, como es el caso del pulque, colonche, tepache; y algunos destilados derivados del mezcal, tequila, bacanora y sotol. La variedad de mezcales va de acuerdo con el tipo de destilación o los frutos y hierbas que se le agregan. El proceso de elaboración del mezcal consiste en cinco etapas: selección de la materia prima, cocción, molienda, fermentación y destilación (Pérez, 1997), difiriendo únicamente la especie de maguey utilizada y el grado tecnológico aplicado en cada una de las etapas.

Cabe señalar que la especie de agave para la producción del mezcal se encuentra en las regiones áridas y semiáridas de la Republica Mexicana. Cada organización es diferente, como es el caso de las empresas productoras de mezcal, si alcanzan a definir la estrategia como el proceso que transforme su producto dentro del ámbito de una nueva tecnología, entonces los procesos desarrollan conocimiento y cambian la operación del producto. Para generar una nueva tecnología de operación es por medio de la transformación de la organización y la competitividad. La innovación y la tecnología son acciones del hombre para crear nuevos productos y procesos. La innovación es el cambio y la tecnología es el reflejo de este cambio. (Jasso, 2004) La estrategia significa aquellas acciones que realiza la empresa como respuesta al mercado. Por este motivo, una estrategia comprende: los propósitos, misión, objetivos, programas y métodos para alcanzar niveles óptimos de ventas. (Steiner, 2011) La estrategia tecnológica diseña opciones disponibles para construir y mantener una posición tecnológica que genere ventaja competitiva. Las empresas que desarrollan un cambio tecnológico, es porque responden al entorno, a través de producir con planes innovadores para apropiarse de una ventaja competitiva en el mercado. (Porter, 2012).

## METODOLOGÍA

El proceso de desarrollo de esta investigación, es a través de un método mixto, de enfoque cualitativo y cuantitativo, mismo que de manera conjunta permite analizar el objeto de estudio: estrategia tecnológica en la industria del mezcal. La fundamentación teórica para formular una estrategia tecnológica esta basada en los lineamientos de Melissa Schilling hace un análisis externo e interno de la posición de las empresas, identificando las competencias y capacidades, así como su riesgo de carácter estructural; donde el consumo, la producción, la comercialización de las empresas productoras de mezcal, alcanzan niveles óptimos de eficiencia. El análisis interno es en base al modelo de Schilling y para el análisis externo es basado en el modelo de las cinco fuerzas de Porter.

Para definir las bases de una estrategia tecnológica, se requiere diseñar los planes que comprendan métodos y procedimientos, que integren todas las actividades en forma sustentable, a fin de mejorar la producción y calidad del producto, considerando las áreas operativas y funcionales que se interrelacionan los factores propuestos. Para esta investigación la unidad de análisis es la industria del mezcal, el agave tiene una tolerancia anatómica localizada en zonas geográficas similares de suelo, altitud y lluvia, pero en cuanto a la estructura organizativa de las empresas que son 625 en la República Mexicana con 15,000 productores de maguey, los que carecen en su mayoría de una estrategia tecnológica, la producción de mezcal es precaria y cuenta con pocos apoyos para alcanzar los altos niveles competitivos.

Las preguntas que conducen esta investigación son: ¿cuáles son los elementos que intervienen en la estrategia tecnológica de las empresas productoras de mezcal en México?. ¿Cómo la tecnología impacta en el mercado de la empresas productoras de mezcal?. ¿Qué nueva tecnologías impactan en la cadena de



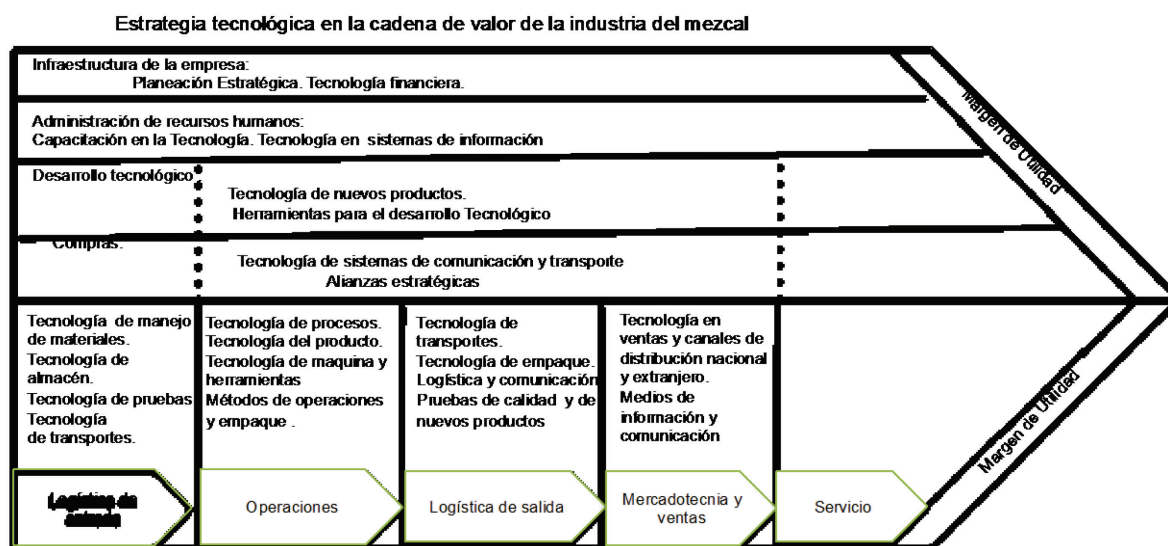
valor para aumentar la competitividad del mezcal en los mercados mundiales?

Por lo tanto, el objetivo de esta investigación es: proponer una estrategia tecnológica, que incremente el grado de la innovación en términos de mercado, de producción, en la cadena de valor y en la administración de los recursos humanos y desarrollo tecnológico en la industria del mezcal en México.

*Hipótesis de trabajo* : La estrategia tecnológica determina las herramientas que actúan de manera sistemática para prevenir los cambios que afectan al mercado, producción y comercialización de los productos de la industria del mezcal en México . La corriente de estructuración se basa en el Modelo de Kline, el más completo que refleja la complejidad del proceso innovador, la vigilancia tecnológica, el mercado y el producción. El modelo presentan los nexos significativos entre el cambio tecnológico, ventaja competitiva y estructura de la industria del mezcal. Con este modelo se considera el diseño industrial de la empresa, el *feedbacks link*, vigilancia tecnológica. tiene una ventaja con los otros, pues este sí relaciona la ciencia y tecnología en todo su modelo.

## RESULTADOS

La propuesta incluye una valoración de la posición de la industria del mezcal y la implementación de la estrategia de innovación tecnológica, se basa en el modelo de las cinco fuerzas de Porter y el análisis de grupos de interés, donde se valora el entorno social y demográfico de México. Considera el grado de rivalidad existente, el poder negociador de los proveedores y clientes, así como el comportamiento de productos sustitutos. Con el análisis de grupos de interés, identifica los intereses de la empresa, las políticas gubernamentales y el entorno social en el que se desarrolla. El análisis del entorno interno, identifica las fortalezas y debilidades de la cadena de valor, con esto la empresa identifica las fortalezas y lo utiliza como potencial para alcanzar una ventaja competitiva sostenible ante los mercados mundiales. La propuesta de esta investigación se muestra en el siguiente diagrama 1



Elaboración propia con base en Porter. (2012). Ventaja Competitiva. México.

## CONCLUSIONES

Las dimensiones estructurales de las empresas productoras de mezcal, han incluido la estandarización a pesar de sus procesos son artesanales. Las estructuras organizativas facilitan una producción eficiente, basadas en la vigilancia tecnológica. Además se han constituido en redes o asociaciones localizadas según la zona geográfica para construir estrategias comerciales y de mercado para introducir sus nuevos



productos. Este modelo se une a al cambio tecnológico, ventaja competitiva y estructura de la industria a través de la propuesta de Porter, en cuanto a las tecnologías representativas en una cadena de valor. El proceso de innovación tecnológica es considerado como la respuesta a las necesidades tecnológicas de las empresas productoras del mezcal en el mercado. Si éstas cuentan con estructura organizativa fortalecida, definiendo sus productos, procesos productivos, logran formar alianzas estratégicas que alcanzan ventajas competitivas en su mercado. La tecnología se considera como un proceso estratégico de innovación en las empresas productoras de mezcal. De esta manera enlaza una serie de actividades en la estructura organizativa de este tipo de empresa, donde la innovación constituye el valor agregado a los productos derivados del mezcal. Existen en la República Mexicana 625 empresas productoras de mezcal en los siete estados, los que tienen la denominación de origen: Durango, Guanajuato, Guerrero, Oaxaca, Zacatecas, San Luis Potosí y Tamaulipas. La producción anual de mezcal, ha superado los dos millones de litros, de los cuales unos 500,000 se destinan a la exportación. La industria mezcalera proporciona 29,000 empleos directos e indirectos, quienes trabajan en 330,000 hectáreas.

(Subsecretaría de Agricultura y Ganadería - Sagarpa, 2012). Las exportaciones de mezcal aumentaron 120% en seis años, para alcanzar un valor anual superior a 60 millones de dólares; dirigidas hacia Estados Unidos y República Checa. El incremento fue resultado del apoyo por 500 millones de pesos (unos 38.6 millones de dólares) para la integración, operación y fortalecimiento del Sistema Producto, lo que permitió crear la Categoría del Mezcal Certificado. Con estas premisas se pretende construir una estrategia que de pie a establecer mejores posiciones de competitividad de las empresas productoras de mezcal en México con bases de desarrollo tecnológico potencializando la innovación tecnológica en sus procesos de comercialización.

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Carlos Eduardo Puga Murguía, es Doctor en Administración por la Universidad Nacional Autónoma de México. Profesor titular en ciencias de la administración. Se puede contactar en la Facultad de Contaduría y Administración, Correo electrónico: [cpuga@fca.unam.mx](mailto:cpuga@fca.unam.mx)

Celia Luz González Fernández es Maestra en Administración por la Universidad Nacional Autónoma de México. Es profesora del Posgrado de la Maestría en Administración y de la Maestría en Auditoría en UNAM. Actualmente es Doctorante en Ciencias de la Administración. Ha impartido cursos en la Universidad Autónoma de San Luis Potosí, Universidad Tecnológica de México. Correo electrónico: [lgonzalez@docencia.fca.unam.mx](mailto:lgonzalez@docencia.fca.unam.mx)



# PANORAMA ACTUAL DE LOS PROGRAMAS DE APOYO A LAS MIPYMES EXPORTADORAS DEL ESTADO DE SONORA

Francisco Camou Grijalva, Universidad Estatal de Sonora  
Beatriz Alejandra Hurtado Bringas, Universidad Estatal de Sonora  
Rosalina Jaime Meuly, Universidad Estatal de Sonora  
Natalia Guadalupe Romero Vivar, Universidad Estatal de Sonora

## RESUMEN

*En México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son micro, pequeñas y medianas empresas (MIPYMES), las cuales generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país, por esta razón, se convierten en una estrategia para el mejoramiento y la consolidación de la economía nacional. La suscripción de acuerdos comerciales que ha negociado México en los últimos años obliga a los gobiernos a instrumentar acciones para mejorar el entorno económico y apoyar directamente a las MIPYMES, con el propósito de crear las condiciones que contribuyan a su establecimiento, crecimiento y consolidación. En los últimos años los apoyos a estas unidades empresariales en Sonora se han generado a través de la dependencias gubernamentales, tales como Secretaría de Economía Federal, ProMéxico y Secretaría de Economía Estatal, ofreciendo diversos tipos de programas que versan desde la detección de la oferta exportable hasta la asesoría tecnológica y la participación en ferias y misiones comerciales con el fin de consolidar la exportación de sus productos. Por lo anteriormente expuesto es necesario analizar la operatividad de los programas de apoyo al exportador que ofrecen los distintos niveles de gobierno para las MIPYMES en Sonora.*

**PALABRAS CLAVE:** Mipymes, asesoría, exportaciones, capacitación, Gobierno

## CURRENT OVERVIEW OF MIPYMES EXPORTING SUPPORT PROGRAMS IN THE STATE OF SONORA

### ABSTRACT

*In Mexico there are approximately 4 million 15 thousand business units, of which 99.8% are Micro, Small and Medium Enterprises, SMEs, which generate 52% of the gross domestic product (GDP) and 72% of employment in the country, because of this reason, (1), they become a strategy for the improvement and strengthening of the national economy. The signing of trade agreements that Mexico has negotiated in recent years forces governments to implement measures to improve the economic environment and support directly to SMEs, in order to create the conditions that contribute to its own establishment, growth and consolidation. In recent years the support for these business units in Sonora were generated through government agencies such as the Secretaría de Economía Federal, Secretaría de Economía Estatal and ProMéxico, offering a variety of programs that ranging from detection of the exportable offer to technology assesment as well as participation in trade fairs and missions in order to consolidate the export of their products. Therefore, it is necessary to analyze the operation of exporters support programs that are offered by various levels of government for SMEs in Sonora.*

**JEL:** M16, M38, M53, F14

**KEYWORDS:** Small Business, advice, exports, training, Government

## INTRODUCCIÓN



En la actualidad los negocios internacionales se han venido caracterizando principalmente por el fenómeno de la globalización, el cual ha generado muchos cambios tanto en ámbitos como son el político, social, tecnológico y económico, en este aspecto se ha llegado a tener una gran dependencia de los mercados extranjeros, creando así un entorno muy competitivo e incierto para las micro, pequeñas y medianas empresas (MIPYMES) mexicanas en el ámbito del comercio Internacional por lo que se deben identificar los retos y oportunidades para éstas en la actualidad. Es importante instrumentar acciones para mejorar el entorno económico y apoyar directamente a las empresas, con el propósito de crear las condiciones que contribuyan a su establecimiento, crecimiento y consolidación.

Según datos de PROMEXICO, las micro, pequeñas y medianas empresas (MIPYMES), 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 (INEGI), en MIPYMES que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país. Un estudio elaborado por la empresa Centro de Negocios (WSFB), en febrero del 2013, calcula que del total de empresas MIPYMES, aproximadamente 4 millones de ellas participan en sectores industriales, comercio y servicios, entre los perfiles destacan los siguientes:

El 65% de las pymes en México son de carácter familiar,

Más de 80% no cuenta con algún tipo de certificación,

Cerca de 50% no utiliza técnicas en calidad o productividad,

Sólo 24 % maneja alguna licencia o patente,

El 83% no realiza actividad alguna para consolidar su presencia en el exterior.

Es importante recordar que la mayoría de las MIPYMES en nuestro país son familiares y que ese factor juega un papel importante dentro del proceso de formación debido a que limita el acceso a créditos que ofrece en su caso la banca comercial que son necesarios para poder tener una inversión en maquinaria, mejora de procesos, transporte y tecnología para que de esa manera puedan poder generar productos de mejor calidad que les permita tener acceso a mercados internacionales y de esa manera evitar errores internos para enfrentar la contracción de la demanda en distintas industrias y a competidores de distintas partes del mundo.

## REVISIÓN DE LITERATURA

Dentro del marco de la Política Económica para la Competitividad y a través del Consejo Presidencial para la Competitividad, se han planteado estrategias y líneas de acción concretas que permitirán generar las condiciones necesarias para promover la competitividad de distintos sectores productivos considerados como prioritarios, ya que su participación en el mercado y la generación de fuentes de trabajo generará sinergias que impulsen al resto de la planta productiva y estimulen las exportaciones. Dentro de estos están: aeronáutico, agroindustrial, automotriz y auto-partes, comercio, construcción, electrónica, química, software, textil-confección, turismo, maquila de exportación, cuero y calzado.

La columna vertebral del Plan Estatal de Desarrollo de Sonora 2009-2015 la constituyen 6 ejes rectores, que destacan los grandes propósitos del desarrollo del Nuevo Sonora y orientan al quehacer conjunto de la sociedad y el gobierno. Los ejes rectores establecen acciones transversales que comprenden los ámbitos económico, social, cultural, político, ambiental, de administración pública de gobierno y de participación ciudadana. En el eje rector 4: Sonora Competitivo y Sustentable, se sostiene que Sonora será líder



nacional en generación de empleos, crecimiento sostenido y desarrollo económico sustentable a través del desarrollo tecnológico y de la innovación que incrementen la competitividad de las unidades económicas y que generen un entorno atractivo y facilitador de negocios. En este marco se encuentran estrategias encaminadas al apoyo de las MIPYMES:

Establecer corresponsabilidad de las grandes industrias con el estado para apoyar la formación y fortalecimiento de las cadenas productivas con las MIPYMES de la entidad. Apoyar integralmente a los sectores productivos del estado con especial apoyo a las micro, pequeñas y medianas empresas. Potenciar la capacidad de innovación tecnológica de las empresas establecidas en el estado de Sonora, a fin de incrementar su competitividad, crear riqueza y empleo y mejorar las condiciones de trabajo de las mismas, con especial atención a las MIPYMES. Desarrollar una plataforma integral para la creación y desarrollo de empresas, que brinde las herramientas para que estudiantes emprendedores y la comunidad empresarial en general, cuenten con oportunidades para lograr que sus ideas de negocios se conviertan en empresas que contribuyan al crecimiento y desarrollo social de la comunidad. A continuación se describen los programas de apoyo a las MIPYMES que ofrece las diferentes dependencias del gobierno federal y estatal:

#### Promexico

Es un organismo del Gobierno Federal mexicano, fue establecido el 13 de junio de 2007, mediante Decreto Presidencial, bajo la figura de fideicomiso público sectorizado a la Secretaría de Economía, y cuenta con una red de 27 oficinas en la República Mexicana y más de 30 oficinas en 21 países para brindar todos sus servicios a las empresas que lo requieran. Este organismo busca promover la inversión extranjera directa y las exportaciones de productos y servicios, así como la internacionalización de las empresas mexicanas para contribuir al desarrollo económico y social del país y al fortalecimiento de la imagen de México para hacer negocios. Sus objetivos son impulsar las exportaciones de productos y servicios en el mercado internacional, promover la inversión extranjera así como coordinar las estrategias del gobierno federal. Este organismo ofrece servicios y apoyos para las empresas con el fin de incrementar la competitividad de éstas en el sector exportador principalmente. A continuación se detallan los 18 programas de apoyo que brinda este Organismo y que funcionan vía reembolso.

- A) Bolsa de viaje Apoyo económico a reembolso para que el beneficiario agilice y obtenga las mejores condiciones en su viaje de negocios, sea para promoción comercial o de inversión, alineados con la estrategia de ProMéxico.
- B) Centro de distribución, showrooms y centros de negocios en México y en el extranjero Apoyo económico a reembolso para el exportador que consiste en la renta de un local en el exterior para Centros de distribución y/o Showroom y/o Centro de negocios, con el objetivo de impulsar de esta manera sus negocios de exportación. Asimismo, se apoya al importador extranjero para que pueda instalar una oficina de compras en territorio mexicano.
- C) Consultoría para Registro de Marca internacional. Dirigo Apoyo económico a reembolso para contratar consultoría para:

- Gestión de registro internacional, dependiendo de los requerimientos del país de destino.
- Registro de Propiedad Intelectual.
- Trámites para patentes en el extranjero.

El objetivo es que la empresa mexicana esté protegida en el momento de exportar sus productos

- D) Consultoría para la mejora de procesos productivos y mejora para la exportación



Dirigido a: Empresas con Potencial Exportador y Empresa Exportadora, consiste en un apoyo económico a reembolso para que un beneficiario pueda realizar un estudio de Mejora de procesos productivos y productos de exportación para fortalecer su competitividad y aumentar su productividad, a través de una mayor eficiencia en sus procesos, así como la capacidad de generar productos adaptados a las necesidades de compradores.

E) Consultoría y asesoramiento técnico de especialistas:

Dirigido a Empresas con Potencial Exportador y Empresas Exportadoras, consiste en un apoyo económico a reembolso para que un beneficiario pueda realizar un estudio de Mejora de procesos productivos y productos de exportación para fortalecer su competitividad y aumentar su productividad, a través de una mayor eficiencia en sus procesos, así como la capacidad de generar productos adaptados a las necesidades de compradores. El objetivo es aumentar la proveeduría nacional a empresas transnacionales para la exportación de productos con mayor contenido nacional (exportación indirecta) o facilitar el acceso al mercado internacional (exportación directa).

F) Consultoría y asesoramiento técnico de especialistas.

Dirigido a Empresas con Potencial Exportador y Empresas Exportadoras, consiste en un Apoyo económico a reembolso para ayudar a las empresas mexicanas a través de expertos para que mejoren sus conocimientos en aspectos técnicos y de calidad, con el objeto de que aprovechen las oportunidades del mercado en el exterior o en México a través de proveeduría a Empresas Transnacionales. El objetivo es incrementar la transferencia de conocimientos para las empresas mexicanas.

G) Diseño de campañas de imagen internacional de producto.

Dirigido a Empresas Exportadoras, consiste en un apoyo económico a reembolso para contratar consultoría encaminada a la elaboración de un plan de acciones que contemple integralmente: Desarrollo del concepto y estrategia de despliegue en medios, Marketing kit, Organización de eventos, Inserciones en prensa y revistas, radio y televisión. El objetivo es impulsar la promoción de la empresa exportadora en el mercado internacional mediante estrategias de marketing.

H) Diseño de caja, envase, embalaje y etiquetado de producto de exportación.

Dirigido a Empresas con Potencial Exportador y Empresa Exportadora, consiste en un apoyo económico a reembolso para contratar consultoría para: Diseño de envase, empaque, embalaje y de etiquetado.

El objetivo es apoyar a la empresa mexicana para que pueda ajustar sus productos a los requerimientos del mercado internacional.

I) Envío de muestras al exterior.

Dirigido a Empresas Exportadoras y Empresas con Potencial Exportador, consiste en un apoyo económico a reembolso destinado al envío de muestras. El objetivo es apoyar a las empresas que requieren enviar muestras al exterior como parte de su proceso de exportación.

J) Diseño de material promocional para la exportación.

Dirigido a Empresas con Potencial Exportador y Empresas Exportadoras que se encuentren en alguno de los siguientes supuestos: Que cuente con una autorización de Apoyo para participación Individual en



Eventos Internacionales, Que cuente con una autorización de Apoyo para una Bolsa de Viaje, Que haya pagado su participación en una Feria con pabellón Nacional, Que haya pagado el Servicio de Agenda de Negocios. Lo anterior para eventos o servicios a realizar en el mismo año en que solicita el Apoyo.

K) Estudios de logística.

Dirigido a Empresas con Potencial Exportador y Empresas Exportadoras.

Consiste en un apoyo económico a reembolso para la realización de estudios que permitan incrementar la competitividad de las empresas mexicanas en su proceso de exportación, basado en la optimización de sus costos logísticos. El objetivo es contribuir a que las empresas mexicanas sean más competitivas en el exterior a través de la generación de ahorros en su sistema logístico.

L) Estudio de mercado para identificar eslabones faltantes o con mínima presencia en las cadenas productivas

Dirigido a Empresas exportadoras, Empresas con Potencial Exportador, Empresa Transnacional, Inversionista y Organismo empresarial. Consiste en un apoyo económico a reembolso para elaborar estudios relativos a productos, componentes o procesos faltantes en las cadenas productivas de México o con presencia mínima en dichas cadenas, a fin de desarrollar nuevas capacidades productivas, sustituir importaciones y detonar inversiones en México. El objetivo es proveer de información cuantitativa y cualitativa a una empresa extranjera o mexicana que le permita tomar la decisión de invertir en México.

Estudios de mercado y planes de negocio para exportación o internacionalización.

M) Empresa con Potencial Exportador y Empresa Exportadora.

Apoyo económico a reembolso para la realización de estudios que permitan a las empresas la identificación de oportunidades de exportación en uno o varios mercados u oportunidades de internacionalización; así como el desarrollo de planes de exportación o internacionalización. El objetivo es facilitar a las empresas mexicanas la evaluación de oportunidades comerciales en el exterior, a través de estudios de mercado y desarrollar planes de exportación o internacionalización.

Tipo de estudios:

1. Investigación de Mercados y Canales de Distribución.
2. Plan de Negocios de Exportación.
3. Plan de Negocios de Internacionalización.
4. Identificación de clientes potenciales y evaluación de su interés de compra

N) Implantación y certificación de normas y requisitos internacionales de exportación y de sistemas de gestión de proveeduría para exportadores.

Dirigido a Empresas con Potencial Exportador y Empresas Exportadoras. Consiste en un Apoyo económico a reembolso para la contratación de despachos de consultoría para: Implantar, auditar y emitir certificados de normas y requisitos internacionales, implantar sistemas de gestión administrativa, de producción y de calidad requeridas por compradores en el mercado internacional.

O) Organización y realización de encuentros de negocios.



Dirigido a Empresas Transnacionales, Organismos Empresariales e Importadores (empresa ubicada en el extranjero interesada en adquirir productos y/o servicios). Consiste en un poyo económico a reembolso para la realización de encuentros de negocios en México entre proveedores potenciales y compradores (empresas trasnacionales e importadores). El objetivo es promover las exportaciones directas o indirectas a través de la organización de encuentros de negocios entre transnacionales e importadores.

P) Participación individual en eventos internacionales.

Dirigido a Empresas con potencial exportador, Empresas Exportadoras que quieran participar con un stand en un evento de corte internacional (feria) para promover sus productos o servicios mexicanos y así incrementar, diversificar o consolidar sus exportaciones. El objetivo es impulsar la participación de la empresa mexicana en eventos internacionales que le permitan promover sus productos o servicios.

Q) Planeación y realización de programas promocionales en el exterior.

Dirigido a Empresas Exportadoras, Empresas con Potencial Exportador, Empresas Transnacionales (cuyos eventos fomenten la exportación desde México y/o la atracción de inversión extranjera hacia México), Organismo empresarial y Entidad Estatal a través de su área responsable de promoción de exportaciones y/o inversiones (siempre y cuando estas entidades puedan emitir facturas a favor de ProMéxico).

### **Secretaría De Economía**

La Secretaría de Economía es una dependencia del Poder Ejecutivo Federal que promueve la competitividad y el crecimiento económico de las empresas. Cuenta con oficinas en la Ciudad de México, y tiene delegaciones en todo el interior de la República. Tiene como Mision es ser una institución que promueve e instrumenta políticas públicas y programas orientados a crear más y mejores empleos, empresas y emprendedores. La vision: Será la dependencia del gobierno federal que promueva la generación de empleos de calidad y el crecimiento económico del país, mediante el impulso e implementación de políticas públicas que detonen la competitividad y las inversiones productivas.

Con la finalidad de incrementar la actividad exportadora de las empresas productoras establecidas en el país, la Secretaría de Economía ha establecido diversos programas de apoyo a las exportaciones en materia fiscal y administrativa, a continuacion se detallas los aquellos programas enfocados a dar apoyo y asesoria en viersas actividades a las:

A) Centro Mexico Emprende

Los Centros México Emprende otorgan servicios y apoyos públicos y/o privados para emprendedores y empresas, de manera integral, ágil y oportuna, de acuerdo con su tamaño y potencial, en un solo lugar. Por ejemplo: Asesoría básica de los apoyos y programas existentes a emprendedores y empresas, diagnóstico, plan de mejora y gestión del crédito, formación empresarial

B) Centros PYMEXPORTA

Los Centros Pymexporta son espacios físicos de atención especializados en comercio exterior, instalados en la República Mexicana para apoyar a que las micros, pequeñas y medianas empresas, se inicien o consoliden en el proceso exportador. En estos centros se conjugan esfuerzos federales, estatales y municipales, así como de los sectores empresariales y educativos, con el objetivo de apoyar a las empresas competitivas que tengan interés en internacionalizar sus productos y/o servicios. Los Centros Pymexporta funcionan como multiplicadores de los apoyos del Fondo PYME para el desarrollo



exportador, otorgando a las empresas servicios de capacitación, consultoría especializada y promoción internacional. Los Centros Pymexporta operan con una metodología propia de registro, acompañamiento y gestión de apoyos institucionales de acuerdo con los requerimientos de los empresarios. Actualmente en Sonora es operado por la Secretaría de Economía del gobierno del estado de Sonora.

C) Programa de Capacitación y Consultoría

El Programa Nacional de Capacitación y Consultoría es un instrumento que permite a las MIPYMES a ser más rentables y productivas, mediante la aplicación de servicios especializados dirigidos a las áreas sustantivas de la empresa donde se tiene detectadas debilidades o áreas de oportunidad, que no les han permitido una diferenciación contra sus competidores.

D) Programa de Incubadoras

Red de incubadoras a nivel nacional que asesoran y acompañan a los emprendedores en la elaboración de su Plan de Negocios y apertura de su empresa, ofreciendo hasta el 70% con el Fondo PYME, consultoría.

E) Sistema Nacional de Orientación al Exportador

El objetivo del Sistema Nacional de Orientación al Exportador es proporcionar un servicio personalizado y gratuito de orientación y asesoría en comercio exterior mediante una red de Módulos de Orientación al Exportador (MOE). Son áreas de atención ubicadas en las entidades federativas para apoyar a las personas interesadas en exportar, los servicios disponibles son: Asesoría y orientación gratuita en comercio exterior a las personas con iniciativas de exportación que solicitan información sobre el procedimiento para vender sus productos en los mercados internacionales. Informan sobre diversos servicios y apoyos que ofrecen las instituciones públicas y privadas en materia de comercio exterior. Canalizan con organismos e instituciones para recibir asesoría especializada en comercio exterior, como son los Centros Pymexporta. Para acceder a este servicio sólo tiene que llamar o acudir al MOE más cercano a su localidad, el directorio lo puede consultar en: [www.contactopyme.gob.mx/moes/](http://www.contactopyme.gob.mx/moes/)

Secretaría de Economía Estatal

La Secretaría de Economía Estatal, es una dependencia del Gobierno del Estado de Sonora, con el fin de apoyar a las MIPYMES del estado, ofrece los programas EVOLUSON, así como también Acceso y Escalamiento de Mercados los cuales tienen 3 años funcionando. A continuación se describen cada uno de estos. El programa EVOLUSON, se encarga del desarrollo de ventajas competitivas con innovación y valor agregado a los productos commodities desde la ingeniería hasta su introducción en cadenas comerciales para lograr diferenciación y posicionamiento a través de servicios tales como desarrollo de diseño, ingeniería de producto, inteligencia comercial, mercadotecnia y fortalecimiento de las cadenas de suministro. Está dirigido a las MIPYMES sonorenses que industrialicen un producto, de los sectores: Industria, Comercio y Servicios. Sus beneficios son: Innovación y desarrollo de tecnología en el producto, registro de marca, código de barras, tabla nutrimental, identificación a nuevos mercados, acceso y consolidación de los actuales. Identificación de puntos de ventas adecuados para el producto, reconocimiento de oportunidad de mercados, integración productores-proveedores, mejoramiento de la calidad del producto y servicios y competitividad del producto

El requisito que se debe de cubrir para tener acceso a este programa es ser una empresa formalmente constituida. Consultoría y Capacitación Comercial, es un programa que depende de EVOLUSON, y tiene como objetivo crear y/o aumentar la cartera clientes, concretar negocios a corto y mediano plazo, incrementar ventas y posicionar marcas y productos en anaqueles. Para poder acceder a este programa deberá ser una MIPYME sonorense según la clasificación de la Secretaría de Economía de los sectores



que industrialicen y comercialicen un producto. Acceso y Escalamiento de Mercados, el objetivo de este programa es promover la oferta productiva regional propiciando diversificar mercados y ampliar la cartera de clientes que potencialice las ventas de las MIPYMES que participan en los sectores: Industria, Comercio y Servicios. Sus beneficios de impacto son: Acceso a nuevos mercados, diversificación de mercados y/o productos, presencia, posicionamiento, arraigo, imagen y consolidación, mejor escenario para el contacto de clientes potenciales, estrategia de promoción previa entre los operadores de los mercados y conocimiento de los aspectos más destacados de la demanda y oferta de productos.

Los requisitos que debe de cubrir el acreedor de este programa son: que industrialice y comercialice un producto, ser empresa que cuente con las características del instrumento 1 (Diseño e Ingeniería del producto) del programa EVOLUSON, capacidad de oferta exportable (cantidad, calidad, precio y servicio) y participar en programas de capacitación de preparación. Estos dos programas van de la mano debido que para empezar una empresa se debe de solicitar primero el programa EVOLUSON para entrar a lo que es el mercado y la comercialización, y una vez teniendo éxito es ahí cuando entra el programa Acceso y Escalamiento de Mercados para crecer como empresa.

## RESULTADOS

De acuerdo a la información obtenida en la presente investigación, se puede concluir que existen una gran gama de apoyos dirigidos a las MIPYMES, ofertadas por dependencias gubernamentales federales y estatales como lo son PROMEXICO, Secretaría de Economía Federal y Estatal. En el año 2012, la oficina de ProMexico en Sonora atendió 68 empresas de distintos municipios del estado y se comprometió con \$1, 948,362 pesos, para el otorgamiento de 36 apoyos de los cuales destacaron Bolsa de Viaje, participación individual en eventos internacionales y envío de muestras. Es importante que se realice un ajuste en operación y otorgamiento de los apoyos que maneja cada dependencia a fin evitar la duplicidad de programas y hacer llegar los apoyos con mayor precisión aquellas empresas que realmente puedan lograr un mayor impacto en el desarrollo económico del Estado. Existen apoyos en participación de ferias y eventos internacionales, que son otorgados por ProMéxico, Secretaría de Economía Federal y eventualmente hay apoyos por parte de la Secretaria de Economía Estatal. Una necesidad que externa el sector empresarial y que se ha descuidado es la capacitación individual a las empresas; no hay que olvidar que el recurso humano es un factor importante para elevar la competitividad en la empresa

La Secretaría de Economía Federal, focalizó sus actividades de atención a las MIPYMES con capacidad exportadora a través del programa: Modulo de Orientación al Exportador (MOE), otorgando solamente asesoría a las empresas interesadas, las necesidades de capacitación se canalizaron a través de la Secretaría de Economía Estatal, la cual apoyo en el año 2012, a 72 empresas a través de sus programas de apoyo antes descritos, sin embargo en este mismo año, el fondo Pymexporta cuyo objetivo principal es apoyar a las MIPYMES en la Consultoría del proceso de exportación y recursos para promoción, en el año 2012 no otorgo apoyos por falta de recursos económicos.

## CONCLUSIONES

En la siguiente tabla se muestra la distribución que existe en México de empresas exportadoras según su participación en el mercado internacional de acuerdo al rango de ventas, considerando su participación en el mercado.



Tabla 1: Distribucion de Empresas en Mexico

Rangos de ventas en millones de dólares	No. de Empresas Exportadoras	Participación en el mercado total
1000 (+) millones	38	46%
500-999 millones	52	10%
100-499 millones	419	23%
10-99 millones	1,809	16%
10 (-) millones	32,440	5%
Total	34,758	100%

Fuente: Elaboración propia a partir de los datos de IQOM Inteligencia Comercial (2011).

Como se muestra en la Tabla No.1, para México representa un alto riesgo la conformación actual que tiene en sus empresas exportadoras, donde menos del 1%, específicamente sólo 90 empresas representan el 56% de las exportaciones totales no petroleras. Asimismo, vemos que el 95% de las empresas caen en el rubro de MIPYMES y aportan tan sólo el 5% de las exportaciones totales, por tal motivo es importante que los programas de apoyo que otorgan las dependencias gubernamentales, estén enfocados a las necesidades de crecimiento y detonación de las MIPYMES y puedan tener una mayor participación en el sector exportador, con el fin de minimizar riesgos de inestabilidad económica.

Los programas de apoyo para la capacitación de las Pymes con capacidad exportadora deberán centrar sus esfuerzos en las necesidades reales de las MIPYMES, de acuerdo a un estudio realizado en el 2010 los temas mas necesarios para este tipo de empresas que realizan actividades exportadoras son: asesoría en el proceso de exportación, plan de negocios, asesoría financiera, etiquetado y envasado, servicios de inteligencia comercial para la toma de decisiones de nuevos mercados. Romero N.G. Por otro lado, las universidades representan un buen instrumento para apoyar los programas de capacitación en conjunto con las dependencias gubernamentales, ya que su capital humano tiene la capacidad de mantener un contacto directo y permanente con la MIPYME a través de los programas educativos relacionados con la empresa y/o el comercio exterior o internacional.

La participación de la Micro, Pequeña y Mediana empresa en el sector exportador es un importante detonador de su actividad, ya que provee de oportunidades de expansión, mejores salarios, diversificación de los riesgos y los mercados. Abastece tanto el mercado nacional en pequeñas cantidades como el internacional, dirigiéndose a segmentos de mercado específicos y por lo general pequeños, todo esto depende de su capacidad productiva, por esta razón, el gran reto que tiene el gobierno, será crear los mecanismos y programas que alienten la competitividad de las MIPYMES y por ende buscar un mayor crecimiento y participación en los mercados internacionales, esto permitirá a la economía Mexicana aumentar la productividad del sector empresarial y cambiar el esquema de competitividad que hasta ahora se mantiene en nuestro país.

## METODOLOGÍA

El diseño de la investigación partió de una investigación propiamente documental y descriptiva, por otro lado, se realizó una investigación de campo; es decir, se consultó y se entrevistó a funcionarios de los distintos organismos gubernamentales federales y estatales, para afianzar datos e información sobre el tema investigado; así como tambien, sitios y/o bases de datos oficiales.

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Francisco L Camou Grijalva es Maestro en Administración de Negocios por la Universidad del Valle de México, Campus Hermosillo. Profesor y Jefe de Carrera adscrito a la Carrera de Comercio Internacional. Se puede contactar en la Unidad Académica Hermosillo, Universidad Estatal de Sonora, en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México.  
Contacto vía correo electrónico: [fcamou@hotmail.com](mailto:fcamou@hotmail.com)

Beatriz Alejandra Hurtado Bringas es Maestra en Comercio Exterior y Aduanas de la Universidad de Sonora. Profesora Investigadora de Tiempo Completo de la Universidad Estatal de Sonora (UES), adscrita a la Carrera de Comercio Internacional. Se puede contactar en la Unidad Académica Hermosillo, en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México. Contacto vía correo electrónico: [hurtadoalejandra@hotmail.com](mailto:hurtadoalejandra@hotmail.com)

Rosalina Jaime Meuly, Maestra en Administración de Negocios de la Universidad del Noroeste. Profesora Investigadora de Tiempo Completo de la Universidad Estatal de Sonora (UES), adscrita a la Carrera de Comercio Internacional. Se puede contactar en la Unidad Académica Hermosillo, en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México.  
Contacto vía correo electrónico: [rosyjaim@hotmail.com](mailto:rosyjaim@hotmail.com)

Natalia Guadalupe Romero Vivar, es Maestra en Mercadotecnia y Comercio Internacional de la Universidad del Valle de México. Profesora Investigadora de Tiempo Completo de la Universidad Estatal



de Sonora (UES), adscrita a la Carrera de Comercio Internacional. Se puede contactar en la Unidad Académica Hermosillo, en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México. Contacto vía correo electrónico: [narovi98@hotmail.com](mailto:narovi98@hotmail.com).



# CAPACIDAD TECNOLÓGICA COMO ESTRATEGIA PARA IMPULSAR LA COMPETITIVIDAD DE LAS PYMES

Lorena Esther Gómez Bermúdez, Universidad de La Guajira  
Martha Josefina Castrillon Rois, Universidad de La Guajira  
Edilberto Rafael Santos Moreno, Universidad de La Guajira

## RESUMEN

*Teniendo en cuenta la importancia que tienen las pequeñas y medianas empresas (PYMES), no solo a nivel local, regional y nacional, sino en el contexto de la economía de los países latinoamericanos, resulta de gran utilidad analizar la capacidad tecnológica de las Pymes del Departamento de La Guajira, Colombia; el interés fue dar explicación a la capacidad tecnológica como estrategia para lograr innovaciones y alcanzar el fortalecimiento y competitividad de las Pymes, con el fin de que puedan penetrar en el mercado nacional e internacional; lo anterior, teniendo en cuenta un análisis interno y externo, permitiéndose identificar las fortalezas y debilidades, así como las oportunidades y amenazas del medio externo a las PYMES. Para la sustentación teórica se utilizaron los aportes de Shenhar y Adler, compilados por Gaynor (1999), Testa (2000), Betancurt (1998), Parisca (1991), Avalos (1994), entre otros. La investigación es de tipo descriptiva de diseño no experimental, transeccional de campo. La población está conformada por las Pymes registradas en la Cámara de Comercio del departamento, tomando como muestra 231 PYMES y como informantes claves los directores de las empresas objeto de estudio. Los resultados indicaron una urgente necesidad de fortalecer e incrementar la capacidad tecnológica, la inversión en investigación y desarrollo, la innovación tecnológica, que sustente la competitividad de las Pymes.*

**PALABRAS CLAVE:** Capacidad tecnológica, competitividad, pequeñas y medianas empresas, estrategia, tecnología.

## TECHNOLOGICAL CAPABILITIES STRATEGY TO BOOST COMPETITIVENESS OF SMALL AND MEDIUM SIZED ENTERPRISES

### ABSTRACT

*Given the importance of small and medium enterprises (SMEs), not only locally, regionally and nationally, but in the context of the economy of Latin American countries, it is useful to analyze the technological capacity of SMEs Department of La Guajira, Colombia, the interest was to explain the technological capacity as a strategy for achieving innovations and strengthening SMEs so that they can penetrate the domestic and international markets; above, taking into account internal and external analysis, allowing to identify strengths and weaknesses and the opportunities and threats of the external environment for SMEs. For the theoretical framework used contributions from Shenhar and Adler, compiled by Gaynor (1999), Testa (2000), Betancourt (1998), Parisca (1991), Avalos (1994), among others. The research is descriptive non-experimental design, transactional field. The population consists of SMEs registered in the Chamber of Commerce of the department, taking as sample 231 SMEs and as key informants directors of companies under study. The findings suggest an urgent need to strengthen and increase the technological capacity, investment in research and development, technological innovation, to sustain the competitiveness of SMEs.*



**JEL:** O32, O33, Q55, R11, R12

**KEYWORDS:** technological capacity, competitiveness, SMEs, strategy, technology.

## INTRODUCCIÓN

En el entorno actual, donde las organizaciones se mueven en un mundo competitivo y globalizado, estas deben desarrollar recursos humanos, sistemas de información y capacidades tecnológicas para hacer frente a los nuevos desafíos. La visión cada vez más innovadora del hombre conduce a realizar actividades de Investigación y Desarrollo que le permiten poner en el mercado de tecnologías nuevos productos, procesos y servicios que satisfagan las más variadas demandas; además, introducirse en un mercado global altamente competitivo que requiere elementos innovadores y sistemas sociales capaces de generar tecnología. Dentro de este marco, se deben conocer y aceptar la importancia de la capacidad de adquisición y uso de tecnología por parte de las empresas, y lo que implica, el aprendizaje, la asimilación tecnológica para así realizar las adaptaciones y mejoras necesarias para que se mantengan, sobrevivan o compitan en el mundo moderno y globalizado imperante. En la mayoría de los países en desarrollo, los gobiernos son conscientes de que la capacidad tecnológica constituye una herramienta de gran importancia para el desarrollo. El desarrollo vertiginoso de la tecnología está afectando a todos los campos en la sociedad y las pequeñas y medianas empresas ( Pymes ) no son la excepción. En tal sentido, se requirió el estudio de la capacidad tecnológica en el contexto de las pequeñas y medianas empresas, teniendo en cuenta un análisis interno y externo, identificando sus fortalezas y debilidades, al mismo tiempo las oportunidades y amenazas del medio.

## REVISIÓN LITERARIA

Según Shenhar y Adler, compilados por Gaynor (1999), la capacidad tecnológica de una empresa se define como la capacidad de una organización para desarrollar un flujo constante de nuevos productos que satisfagan las necesidades del mercado, para manufacturar estos productos manteniendo entre tanto grados adecuados de calidad y costo, para desarrollar y adaptar nuevas tecnologías para satisfacer las necesidades futuras y para responder con prontitud a los movimientos inesperados de la competencia o a oportunidades imprevistas. El marco teórico utilizado por estos autores contiene cinco componentes distintos que interactúan entre sí y contribuyen a la capacidad tecnológica de la organización: ventajas tecnológicas esenciales, ventajas organizacionales, ventajas externas, procesos de desarrollo y ventajas complementarias.

### Ventajas Tecnológicas Esenciales

Según Shenhar y Adler, compilado por Gaynor (1999), las ventajas tecnológicas esenciales constituyen el conjunto de tecnologías incorporadas en producto y procesos considerados fundamentales para la competitividad presente y futura de la empresa. Estas ventajas reflejan el aprendizaje colectivo en áreas técnicas específicas y el acervo resultante de know-how de tecnología por medio de varias unidades de negocio. Dependen de la experiencia acumulada en el desarrollo de tecnologías, así como de la explotación de esas tecnologías en nuevos productos y nuevos procesos.

*Ventajas Organizacionales:* Teniendo en cuenta la opinión de Shenhar y Adler (1999), las ventajas organizacionales son los factores que permiten a la empresa crear y explotar nuevas tecnologías. Las ventajas organizacionales pueden dividirse en cinco elementos claves: habilidades, procedimientos, estructura, estrategia y cultura.

*ventajas externas:* Para Shenhar y Adler, compilados por Gaynor (1999), las ventajas externas son un componente crucial de la base tecnológica de la organización. La capacidad de la organización para



encontrar, construir y explotar la tecnología depende de su red de asociaciones, contratos y relaciones de negocio. De importancia similar son los vínculos informales que los empleados crean con sus pares y sus colegas por fuera de la organización.

*Procesos De Desarrollo:* Según Shenhar y Adler (1999), para las empresas basadas en tecnología, los dos procesos clave son el proceso de generación de producto y de proceso, y el proceso de generación de tecnología. Este último da origen a las futuras ventajas tecnológicas de la organización que se utilizan como aporte del anterior. Ambos procesos abarcan la totalidad del ciclo de innovación, desde la idea hasta la comercialización, incluidos generación de ideas, formulación y selección de propuestas, desarrollo de conceptos de detalles y ventas internas o externas. Al igual que con otros procesos de negocios, los procesos de desarrollo exigen la cooperación de diferentes departamentos de la empresa.

*Ventajas Complementarias:* A menudo, según la opinión de Shenhar y Adler (1999), la generación de utilidades a partir de la innovación tecnológica exige una serie de capacidades de apoyo. Ventajas complementarias, como tecnologías de información, distribución del producto o servicio, servicios posteriores, apoyo de campo y manufactura, pueden crear la diferencia entre el éxito temporal y el de largo plazo.

## METODOLOGÍA

El tipo de estudio implementado para el desarrollo de esta investigación fue tipo descriptivo de diseño no experimental, transeccional de campo. El tamaño de la muestra se determinó bajo un nivel de confianza del 95% y un error muestral del 5%, para una población 580 PYMES registradas en la Cámara de Comercio de La Guajira. El tamaño de la muestra se estableció mediante la siguiente fórmula:

$$N = \frac{Z^2 NPQ}{NE^2 + Z^2 PQ}$$

Dónde: n= tamaño muestral; N=tamaño de la población; E=error que se prevé cometer (5%); Z=coeficiente de confianza (1.96); P=prevalencia esperada del parámetro a evaluar, donde la opción más desfavorable es P=50%; Q=1-P(Q=50%); lo cual, arrojo un tamaño de la muestra de 231 Pymes. El instrumento utilizado para la recolección de datos fue un cuestionario con escala de Lickert. Para dar cumplimiento a los objetivos de la investigación se procesaron los datos recolectados en el instrumento, mediante la aplicación del Software de SPSS 19.

## RESULTADOS

A continuación se presentan los resultados obtenidos en la realización de este estudio: Se observó que en las PYMES, existe una escasa formación y experiencia de los empresarios en materia de gestión tecnológica, presentándose ausencia de conocimientos y experiencias para acometer procesos de selección y negociación de tecnologías. Existe un predominio de equipos con tecnologías de segunda, tercera o más antigua generación (especialmente en la pequeña empresa). En procesos de selección de tecnología se registra una alta dependencia de la información que suministra el propio proveedor. Reticencia hacia procesos de asesoría en gestión y desarrollo tecnológico. La PYME se interesa más por la adaptación de tecnologías que por la generación y desarrollo. Además, se puede destacar que las PYMES no realizan actividades de investigación y desarrollo; no han establecido adecuados sistemas de autoridad y de información; la estructura organizacional no es flexible y no favorece el logro de los objetivos de la empresa. Presentan un alto grado de informalidad, que domina no solamente su estructura jurídica o de propiedad, sino su organización y administración. Además, tienen una débil capacidad de identificar sus problemas críticos de mejoramiento que conlleven a su competitividad.. Los empresarios de las PYMES suelen ser incrédulos ante las instituciones del estado y sus programas y realizan pocas innovaciones.



## CONCLUSIONES

Se puede concluir, que las PYMES en la Guajira Colombiana, presenta problemas de diversa índole; existen ciertas condiciones internas de la empresa que constituyen obstáculos a su desarrollo tecnológico para alcanzar su competitividad. Al respecto debe señalarse que tales problemas son más críticos mientras más pequeñas sean las empresas; no simplemente, por razón de su tamaño sino, principalmente, por razones de estructura de capital, gestión y organización. Las pequeñas y medianas empresas no invierten en tecnologías de información y comunicación, son escasas las innovaciones que realizan en producto y proceso; lo anterior deja entrever que las PYMES, presentan una incipiente capacidad tecnológica.

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## **BIOGRAFÍA**

Lorena Esther Gómez Bermúdez, Ingeniera Industrial, Especialista en Gerencia Financiera, Magister en Gerencia de Proyectos de Investigación y Desarrollo, Candidato a doctor en Ciencia y Tecnología, Docente de tiempo completo ocasional en la Universidad de la Guajira en la Facultad de Ciencias Económicas y Administrativas. Integrante del grupo de investigación INNOVAR, Email: lgomez@Uniguajira.edu.co, loregomezber@hotmail

Edilberto Rafael Santos Moreno, Ingeniero Mecánico, Especialista en Planeación Educativa, Magister en Gerencia de Proyectos de Investigación y Desarrollo. Docente de Tiempo Completo de Planta en la Universidad de La Guajira en la Facultad de Ingeniería. Director del grupo de investigación INNOVAR. Email: esantos@Uniguajira.edu.co, esantosmoreno@hotmail.com

Martha Josefina Castrillón Rois, Economista, Especialista en Administración de Empresas, Magister en Gerencia de Proyectos de Investigación y Desarrollo, Candidato a doctor en Ciencia y Tecnología, Docente de tiempo completo ocasional en la Universidad de la Guajira en la Facultad de Ciencia Económicas y Administrativas, Integrante del grupo de investigación INNOVAR Email: mcastrillon@Uniguajira.edu.co, majocarois@gmail.com



# GOBERNABILIDAD: VARIABLE ESTRATEGICA PARA EL DESARROLLO INSTITUCIONAL DE UNIVERSIDADES PÚBLICAS

Wilmar Sierra Toncel, Universidad de La Guajira  
Ángela Nair Ortiz Rojas, Universidad de La Guajira  
Marelis Mercedes Alvarado Mejía, Universidad de La Guajira  
Olivia Isabel Rangel Luquez, Universidad de La Guajira

## RESUMEN

*El presente artículo tiene como objetivo socializar los resultados de la investigación "La Gobernabilidad como determinante del Desarrollo Institucional en Universidades Públicas". La cual se tipificó como un estudio cualitativo etnográfico de diseño emergente. Partiendo de la concepción de la universidad como institución autonomía que puede darse sus directivas y regirse por sus propios regímenes estatutarios y el compromiso de asegurar la calidad académica, lo que suscita interés de revisión y autoevaluación de los procesos con el propósito de autodeterminarse, autoregularse e implementar planes de mejora continua, hacia el ideal de universidad que quiere la comunidad universitaria y la sociedad global.*

**PALABRAS CLAVE:** Gobernabilidad, Desarrollo Institucional, Autonomía Universitaria, Legitimidad, Eficacia, Educación Superior.

## GOVERNANCE: STRATEGIC VARIABLE FOR INSTITUTION OF PUBLIC UNIVERSITIES

### ABSTRACT

*This article aims to share the results of research "Governance as a determinant of Institutional Development in Public Universities." Which was classified as a qualitative ethnographic study of emergent design. From the conception of the university as an institution can be given autonomy to administer and govern by its own statutory schemes and commitment to ensure academic quality, raising interest review and self-evaluation processes in order to self-determination, self-regulate and implement plans for continuous improvement toward the ideal of university that wants the university community and the global society*

**JEL:** I2, I20, I23, I28

**KEYWORDS:** Governance, Institutional Development, University Autonomy, Legitimacy, Effectiveness, Higher Education

## INTRODUCCIÓN

Desde los orígenes del ser humano, así como de las diferentes formas de organización social, el hombre ha sentido la necesidad de regular las relaciones e interacciones de su tejido social, con el fin de armonizar la convivencia humana, para ello, ha debido resolver los conflictos derivados de las constantes guerras ocasionadas en gran parte, por la propiedad de los territorios, los problemas intrafamiliares inherentes al reconocimiento de la autoridad paternal o matriarcal, las diferencias de credos por la aceptación de un orden natural regido por uno o varios seres sobrenaturales denominados dioses a los cuales se les veneraba y rendía cultos y sobre todo a la existencia misma del ser humano.



Bajo este contexto, las instituciones fueron haciendo esenciales, necesarias e importantes para administrar los bienes tangibles e intangibles de la sociedad como patrimonio social, de esa forma encontramos la familia como institución básica para criar los hijos, la iglesia para oficiar los credos, más tarde el concepto de estado para regular las relaciones económicas y sociales de los seres humanos y entes de un determinado territorio, naciendo el interés por el manejo de tales instituciones, como instrumento de poder para el dominio del hombre por el hombre, así como de sus bienes, configurándose el concepto de poder que hoy se maneja, el cual toma diferentes acepciones de acuerdo a la epistemología disciplinar que lo soporta y a la función que desempeña, tales como: poder económico, político, legislativo, judicial o jurisdiccional, como se les conoce en las democracias del mundo.

En cuanto a la forma de administrar dichos poderes, aparecen diferentes modelos o paradigmas, que se reconocen a través de la historia y sus diferentes estadios tales como: el primitivismo, el feudalismo, la monarquía, el capitalismo, el socialismo, la democracia, entre otros; pero es necesario resaltar que en cada etapa y forma de gobierno, el hombre a puesto de manifiesto la necesidad de imprimir e impartir autoridad, como mecanismo de reconocimiento por el resto de los actores sociales, quienes responden positivamente en la medida en que se identifican con las acciones y actuaciones de quienes las administran, porque satisfacen sus expectativas de seguridad, justicia, necesidades básicas, autorrealización, entre otras, que de ser así, legitiman su existencia.

De esa forma, se ha concebido el ejercicio de gobernar, que subyace a las organizaciones y civilizaciones del mundo. América por ejemplo, como continente descubierto y colonizado por el viejo continente, se puede decir que crea una especie de simbiosis o sincretismo cultural de sus organizaciones sociales, así como de las formas de dirigirlas, debido a la existencia de formas de gobierno preestablecidas en las culturas de las comunidades indígenas locales, tal como lo registra la ciencias antropológica y las asumidas, por imposición, obediencia o contrato social, de las cuales fueron extrapolando conductas, comportamientos de regulación y gestión de las organizaciones sociales dando origen a los regimenes de gobierno actuales. Igualmente, los esquemas o paradigmas sociales de organización, como de administración, tanto de las relaciones humanas, como de bienes y servicios requeridos para vivir en un todo social, a fin de lograr el ideal de sociedad, con justicia y solidaridad, planteado por el hombre a través de la historia de la humanidad, registrada por Platón en su obra la República y por Aristóteles, en la Política, donde las leyes deberían estar al servicio del hombre, ha sido la preocupación de los distintos continentes, permeando a todas las organizaciones e incluyendo a una, de trascendental importancia social como es la institución encargada de Educar al hombre, (Escuela – Universidad), elemento esencial para el desarrollo de los pueblos.

En consecuencia, se puede decir que la educación como bien intangible o servicio cultural, como hoy se reconoce, incluso desde la proclamación de los organismos multilaterales en sus cumbres y protocolos, para el logro de su cometido social, requiere ser mediada por organizaciones e instituciones que la administren, por lo tanto requieren de un ser social, jurídico con estructura, funcionalidad y normatividad, que regule la acción del hombre frente al objetivo medular de formar, dando origen a la institución por excelencia hecha por el hombre recibiendo históricamente varias denominaciones como liceos, colegios y universidades, para encargarse de la responsabilidad sobre todas las cosas, de mantener el conocimiento científico, de donde toma su carácter de superior. Borrero (2001). En cuanto a la universidad como institución, la sociedad le ha asignado desde su génesis la misión de formar al hombre en su carácter de ciudadano profesional, crear ciencia y transformar la sociedad, fundamentado en el libre desarrollo de la ciencia, así como en la incesante búsqueda de la verdad científica, la responsabilidad de autorregularse, autodeterminarse y autogestionarse, con el propósito de crear espacios de reflexión e investigación, sin la injerencia de factores externos contaminantes de la producción intelectual, creándola objetiva y libre, donde se soporte su condición de escenario de la crítica ideológica, en tal sentido la gobernabilidad se convierte en elemento esencial para el logro de tal propósito. No obstante, la universidad como organización prestadora del servicio esencial de educación superior, para el cumplimiento de la misión



institucional, ha configurado históricamente diferentes fisonomías y fisiologías organizacionales, que difieren en todos los contextos, va desde una organización burocrática piramidal heredada del ejército y la iglesia en siglos pasados, hasta las estructuras colegiales, participativas, como democráticas, derivadas de las tendencias socialistas y/o liberales de algunos gobiernos u organizaciones sociales, pero preservando la esencia de ente autónomo, en el desarrollo de las funciones misionales de docencia, investigación y extensión, por lo que la gobernabilidad se convierte en una variable estratégica para el desarrollo institucional. La investigación se presenta organizada de la siguiente forma: En el primer aparte referido a la revisión de la literatura, se exponen los argumentos teóricos que sustentan la gobernabilidad como elemento del gobierno institucional, así como los soportes conceptuales del desarrollo institucional como receptor de los beneficios de su ejercicio, convirtiéndola en variable estratégica para el logro del desarrollo institucional de la educación superior impartida por las universidades. Seguidamente, se presenta los fundamentos y estrategias metodológicas que se utilizaron para llegar a los resultados, modelos y acciones institucionales propuestas. Paso seguido se describen los resultados de la investigación y finalmente las conclusiones.

## REVISION DE LA LITERATURA

Para Shah (2008), el concepto de gobernabilidad es tan viejo como la historia, solo recientemente ha entrado en el amplio discurso de la literatura académica como práctica, la globalización y la revolución de la información, están forzando un reexamen de las relaciones y papeles ciudadano-Estado y la relaciones del gobierno con entidades más allá del mismo y por lo tanto se requiere un enfoque mejorado sobre la gobernabilidad en economías en desarrollo orientado al contexto institucional global que facilite la conectividad, la cooperación, o la competición entre organizaciones, grupos, normas o redes de interés público. En ese sentido, el Banco Mundial (1996), a mediados del decenio de (1990), los temas de la gobernabilidad y buen gobierno se han convertido en preocupación central de la amplia gama de instituciones financieras internacionales, organismos políticos multilaterales y de organizaciones no gubernamentales que operan en el ámbito internacional, la preocupación por el tema se deriva, en gran medida de los problemas que enfrentan las democracias occidentales hacia mediados del decenio de los setenta. En consecuencia, el termino gobernabilidad ha venido configurándose y redefiniéndose, de acuerdo a momentos y circunstancias socio-políticas. Bobbio y Matteucci (1998), por ejemplo, definen el termino gobernabilidad como la relación de gobierno, es decir, la relación de gobernantes y gobernados, por lo tanto la relación compleja entre los dos entes es lo que permite hablar de gobernabilidad.

Mientras tanto, Navarro (2005), conceptúa, que la gobernabilidad es más amplia y se relaciona con la capacidad de los gobernantes libremente elegidos para actuar eficazmente en procura del bienestar del conjunto de gobernados, definición que determina que los elementos de la gobernabilidad serán la legitimidad y la eficacia. En igual forma, Tomassini (2006), argumenta que la gobernabilidad debe estar implícita a partir de la existencia misma de la autoridad como del estado, que esta no solo se refiere al ejercicio del gobierno, es decir al ejercicio de gobernar o ejercer el poder, sino que se relaciona a todas las demás condiciones necesarias para que este pueda desempeñarse con eficacia, legitimidad, respaldo social, el gobierno democráticamente y legalmente electo.

Por otro lado, el Programa de las Naciones Unidas para el Desarrollo PNUD (1998), en esa misma línea de pensamiento, define la gobernabilidad: Como el ejercicio de la autoridad política, económica y administrativa en la gestión de los asuntos de un país en todos los planos. En consecuencia, la reducción de la gobernabilidad será el producto de pugnas entre los poderes del Estado que no encuentran vías para soluciones de consenso; cambios en las mayorías parlamentarias, aún dentro de un mismo período legislativo. En ese sentido, Acosta (2002), considera que la gobernabilidad es una dimensión estrictamente política, donde se configuran las agendas, los acuerdos, el esquema básico de intercambios políticos entre los actores institucionales y tiene que ver con las restricciones, estilos de conducción, modelos políticos



de toma de decisiones, es decir la capacidad del sistema para atender eficazmente las demandas de los grupos internos mediante fórmulas institucionales de resolución de conflictos y producción de acuerdos. En concordancia con los elementos anteriormente expuestos, donde se observan puntos de encuentro en cuanto a la capacidad del gobernante para dar respuesta a las demandas y exigencias de los gobernados mediante el ejercicio eficiente, eficaz y efectivo del gobierno, por un lado y el reconocimiento que hacen los gobernados al cumplimiento de dichas demandas por el otro, a efecto de esta investigación se extrapola este concepto a la gobernabilidad en las universidades públicas como instituciones autónomas de educación superior, que en la mayoría de los países del mundo para el caso de escoger sus gobernantes, y gestionar su desarrollo lo hacen por medio de alguna forma de consulta popular y/o elección de gobierno democrático. En pero, antes de contextualizar el alcance conceptual de la gobernabilidad, en la universidad como institución, es imperativo precisar algunos aspectos que caracterizan a este tipo de instituciones de donde deriva su relevancia sociocultural para la humanidad.

Para Marianov y Chrismar (2006), las instituciones de educación superior, para referirse específicamente a las universidades, estas se insertan en un lugar privilegiado en el tejido sociocultural de los países, de modo que sus miembros: estudiantes, académicos y administradores gozan de un gran respeto por parte de los diferentes sectores. Ella representa un centro de desarrollo del saber y de formación superior de las personas. Igualmente, Borrero (2001), expresa la universidad como institución o corporación, la cual se entiende como algo indispensable para la vida social, de necesaria, prolongada y estable vigencia histórica, que funciona bajo sus propias leyes, por lo tanto, no depende ni puede depender de caprichos individuales. Considera su ser como cuerpo, con esencia, forma, sus elementos constitutivos y leyes, que suscita la idea de convergencia de lo mucho como lo diverso hacia la unidad ontológica.

De lo anteriormente expuesto, se puede colegir que las universidades desde un sentido sociológico corporativo, tiene una alta responsabilidad con el desarrollo socio-científico de la humanidad, lo que compromete a sus administradores al cumplimiento de su triángulo misional de formar al hombre, desarrollar la ciencia y transformar la sociedad, el cual se traduce en lo operacional funcional, a la gestión eficaz, eficiente como efectiva de la docencia, la investigación y la extensión o proyección social, para lo cual requiere del ejercicio de la gobernabilidad entendida como la congruencia entre sus acciones decisiones así como de las demandas de la comunidad universitaria. En tal sentido para Ibarra (2001), plantea la gobernabilidad institucional de las universidades, como la capacidad para conducirse como comunidades capaces de cumplir cabalmente con sus finalidades auto impuestas.

Ello supone, entre otros aspectos, capacidad de consulta, dialogo, decisión, manejo eficiente de recursos, programas, diseño de sistemas, procedimientos para conducir la acción y delimitación de proyectos institucionales legítimos que otorguen identidad, pero que además faciliten el consenso, todo ello, en el complejo contexto de las redes de intercambio colaborativo en las que participa. Asimismo, para Gómez (2004), se entiende por gobernabilidad como el grado de eficacia y legitimidad en el ejercicio de la función de gobierno, entendida la eficacia como la capacidad de dirección y coordinación del desarrollo de las partes, es decir los individuos y las unidades académicas.

Sin embargo, lograr estados de gobernabilidad en las universidades públicas no es una acción sencilla dada la complejidad de sus estructuras de relaciones internas y externas, es decir con la comunidad universitaria, con el gobierno y la sociedad civil. Según Acosta (2002), en cuanto a las relaciones internas existen fenómenos que de alguna forma apuntan a generar ambientes conflictivos, como es el gerencialismo, consistente en la aplicación de técnicas de control de calidad a los procesos, a los productos académicos, a la asignación casuística y condicionada de fondos a actividades consideradas estratégicas para el desarrollo del sistema de las instituciones; la deshomogenización docente derivada de la competencia por los incentivos y recompensas al desempeño; por último a los problemas ligados al ejercicio del poder la disolución y restructuración de coaliciones distributivas. Para Orozco (2005), cuando en una institución universitaria todos los elementos se encuentran consolidados, coherentes con su



misión institucional, con gran aceptación por parte de los actores de la organización, tal institución posee alto grado de gobernabilidad, esto es adecuación de los talentos humanos, de su infraestructura, equipos y financiación para el logro de sus tareas de dirección, estrategias de planeación como criterio de distribución presupuestal, existencia de bases de datos así como sistemas de monitoreo del cumplimiento de las tareas sustantivas de la institución.

En cuanto al desarrollo institucional en las universidades, desde la perspectiva de la función pública estatal López (2002), destaca tres campos prioritarios para lograr el desarrollo institucional de los gobiernos locales así: El administrativo que tiene que ver con el desarrollo del recurso humano, diseño de planes estratégicos y tecnologías administrativas; en el financiero: la modernización tributaria, nuevas modalidades de financiamiento y lo jurídico, por lo tanto los gobiernos deben tomar iniciativa en las reformas legales referidas a la descentralización. Para Cárdenas (2006), al hablar de desarrollo institucional se proyectan los imaginarios que tienen tanto los administrativos, como los académicos y demás agentes participantes de las instituciones.

Dichos imaginarios corresponden al aumento de recursos económicos y humanos, el mejoramiento de la infraestructura, la organización de cronogramas, planes de acción u otros elementos que se esperan contribuyan a la proyección, el cumplimiento de la misión y visión de las instituciones. Así, el desarrollo institucional es el resultado de la ejecución de planes de acción o mejoramiento que internos o externos proponen para abordar las problemáticas existentes dentro de las instituciones. Por otro lado, para Viteri (2007), la debilidad o escaso desarrollo institucional de los gobiernos locales constituye un serio obstáculo para el éxito de la descentralización; en consecuencia resulta prioritario el esfuerzo destinado a desarrollarlos institucionalmente y destaca tres campos prioritarios: administrativo, financiero y jurídico. En lo administrativo proveer el desarrollo de los recursos humanos, constituyéndose para este efecto la capacitación como objetivo permanente; abandonar la visión de corto plazo de la planificación, para dar paso a una visión de futuro de manera que los planes de gobierno siempre reflejen las demandas de sus ciudadanos; importar tecnología administrativa adaptable a las particularidades y circunstancias. En lo financiero, modernizar la administración tributaria y su codificación, incursionar en modalidades nuevas de financiamiento que no signifiquen endeudamiento, establecer sistemas catastrales a través de modelos simples que posibiliten levantar información inmobiliaria básica.

En cuanto a lo jurídico se deben tomar iniciativas en lo relativo a las reformas legales referidas a la descentralización, efectuando el seguimiento respectivo a otras sobre el tema generadas fuera de su ámbito. Desde la perspectiva de Casanova y Rodríguez (1999), el desarrollo ha de entenderse no solo en sus connotaciones económicas, sino también en sus derivaciones sociales, políticas y culturales, como proceso que supone el aumento de los índices globales de producción, el crecimiento armónico entre sectores económicos, así como transformaciones positivas y sustanciales de las estructuras sociales. Transformaciones que lleven hacia una mejor distribución del ingreso nacional y por ende, permita un mejoramiento sensible del bienestar global de la población.

## **METODOLOGIA**

Esta investigación se enmarcó dentro del paradigma postpositivista, de tipo cualitativo etnográfico, se consideró como población objetivo, la comunidad universitaria sujeto y objeto de los efectos de la acción del gobierno universitario y se seleccionó una muestra intencional de 10 informantes clave, teniendo en cuenta los criterios del investigador como elemento participante y las características que subyacen a los actores funcionales como son: el poder de decisión y mando dentro de cada organización, los conocimientos, la experiencia adquirida por los informantes que se denominaron clave en el ejercicio del gobierno universitario, aplicado en la universidad de La Guajira en Colombia y la universidad Nacional Experimental de las Fuerzas Armadas de Venezuela “UNEFA”. Se aplicó la entrevista semiestructurada



a los dos grupos de informantes clave establecidos en la muestra conformada de forma intencional por el investigador.

Interrogantes de investigación:

¿Qué entiende usted por gobernabilidad en las universidades públicas?

¿Qué método se utiliza para designar o nombrar los miembros del gobierno Universitario?

¿Considera usted que el poder del cargo garantiza la gobernabilidad en la universidad?

¿Hábleme de los conflictos u otras formas de manifestación de inconformidades de la comunidad universitaria con el gobierno?

¿Qué factores externos e internos cree que afectan la gobernabilidad en la universidad?

¿Qué es para usted desarrollo institucional en una universidad pública?

¿Cree que exista alguna correspondencia entre la gobernabilidad y el desarrollo institucional en las universidades públicas y porque?

¿Considera que el cumplimiento de las demandas sociales de la comunidad universitaria genera gobernabilidad?

## RESULTADOS

En cuanto al concepto de la gobernabilidad, si bien los dos contextos universitarios investigados coinciden que tiene que ver con la capacidad que tiene el gobierno universitario revestido de la autoridad y el poder para influir en la comunidad que facilita la toma de decisiones y el reconocimiento social de la comunidad por el desarrollo de una buena práctica de gobierno garantizando de esa forma la estabilidad, cada universidad se apoya en estrategias propias de su naturaleza institucional, el caso de la UNEFA, por ejemplo lo hace utilizando un estilo de gobierno autocrático de baja participación de los estamentos, fundamentado en la disciplina y el cumplimiento de las órdenes impartidas por un superior jerárquico administrativo académico. Por el otro lado, la Universidad de La Guajira, tiene un gobierno universitario democrático pluralista de tipo colegiado, basado en la participación de los estamentos en las instancias de gobierno, el cual se conforma mediante el ejercicio del voto popular entre la comunidad universitaria, sin embargo, se reconocen elementos internos y externos que distorsionan la acción del gobierno y por ende la gobernabilidad, tales como: las polarizaciones por grupos focales con intereses ideológicos políticos que no siempre coinciden con los pensamientos e intereses de la institución, limitando el consenso hacia el logro de los objetivos misionales.

En las dos universidades se evidencia una especie de isomorfismo coercitivo, ejercido por los entes gubernamentales públicos de donde se derivan, los aportes de los recursos para la financiación ya sea que esté derivada de la obligación legal o por la contratación de servicios para el desarrollo regional, en el cual se deja traslucir un interés de dominio de los espacios de gobierno universitario para ponerlos al servicio de las ideologías del gobierno de turno, con el cual se amenaza constantemente la autonomía universitaria y la libertad del desarrollo de las funciones misionales de docencia investigación y extensión. Este fenómeno se presenta en forma de bloqueo de giros o de no contratación de servicios por parte de los entes, menguando las finanzas y de paso sus posibilidades de desarrollo.



Igualmente, los debates argumentativos se derivan que la gobernabilidad es un determinante del desarrollo institucional, por lo tanto es necesario contar con la capacidad, el poder y la autoridad, ya sea esta de tipo legal, deontológica, epistemológica, para lograr el cumplimiento de los objetivos misionales propuestos, mediante la acción participativa y el empoderamiento de la comunidad universitaria, el cual puede lograrse mediante el consenso negociado de los intereses de los grupos potencialmente en conflictos y el uso de estrategias como la transparencia mediante la rendición de cuentas, la participación activa de la comunidad en las gestiones y acciones del gobierno que garanticen la coalición a favor de los intereses institucionales. Por el lado del Desarrollo institucional, este es concebido por los dos contextos como los cambios incrementales diferenciados en el tiempo de las condiciones materiales e inmateriales que identifican la buena o mala prestación del servicio de educación superior, por lo tanto aspectos que expresan esta cualidad se encuentran: en cuanto a lo académico, en la pertinencia que se entiende como la coherencia de los programas y servicios académicos con el desarrollo territorial, el incremento de la cobertura estudiantil, que igualmente lleva implícito un sentido social de inclusión de la población estudiantil al sistema de educación superior, la capacidad logística, tecnológica y financiera que se convierte en elementos competitivos a la hora de valorar la calidad de la educación impartida.

En cuanto al desarrollo institucional, la percepción de los informantes es clara frente a los componentes que se deben atacar toda vez que con gobernabilidad y legitimidad de las autoridades, se logra el clima organizacional favorable para que se logren los objetivos desde una perspectiva académica, los indicadores de pertinencia de la académica, que se entiende como la coherencia que debe existir entre los programas y servicios de la institución con las problemáticas de la sociedad, también el incremento de la cobertura estudiantil que en la función pública es una de las más altas responsabilidades de la institución y un elemento de competitividad nacional, factor de paz social, toda vez que se disminuye la demanda potencial de jóvenes a las actividades delincuenciales y al margen de la ley.

## CONCLUSIONES

Las directivas y toda la comunidad universitaria deben asumir una posición responsable a cerca del desarrollo institucional y considerar la variable gobernabilidad como elemento indispensable para lograrlo, de lo contrario, probablemente se verán abocadas a agudas crisis de gobernabilidad, evidenciadas en prácticas tradicionales de la lucha de clase que derivaran en parálisis académicas, deterioro de la imagen institucional, desconcentración de la alta gerencia de los objetivos misionales, que no tardaran en afectar la cobertura estudiantil, muy a pesar de las ventajas competitivas relativas a los precios de matrículas muchas veces subsidiadas por los gobiernos estatales.

Las universidades deben establecer: planes, programas y lineamientos estratégicos contextualizados que potencien el desarrollo endógeno bajo la premisa de unas buenas relaciones de gobierno comunidad universitaria, que genere empoderamiento, sentido de pertenencia institucional, propiciando un clima organizacional saludable, que invite a la creación e innovación científica y tecnológica, y dicho fortalecimiento interno sea el argumento para defender la autonomía universitaria expresada en la autodeterminación y autorregulación responsable capaz de rendir cuenta de sus actuaciones a la sociedad. Así mismo, dotar a los organismos colegiales e individuales, dentro de un estilo de gobierno democrático de la capacidad de crear consensos, negociación y resolución de conflictos, dado su carácter de público, de patrimonio de la humanidad, evitando de esa manera que se mal interprete el sentido de pertenencia, que den lugar a la creación de grupos anárquicos y polarizaciones que impidan la conciliación de los intereses ideológicos, políticos, económicos, culturales que surjan, para ello el gobierno universitario debe utilizar sus competencias para lograr consensos, desde la negociación como estrategia gerencial que permita identificar los puntos de disensos y llegar a acuerdos, considerando siempre que los intereses y objetivos de la institución están por encima de los de grupos e individuales.



Las universidades públicas deben monitorear el comportamiento de la comunidad universitaria y de los organismos que representan el gobierno universitario, establecer una especie observatorio de las actitudes de los diferentes estamentos, grupos focales, de diferentes ideales, que le permitan mantener un inventario de las conductas observadas y asumidas por ellos para diseñar un programas de prevención e intervención de los diferentes grupos y directivos que por desconocimiento del impacto que tiene la ingobernabilidad en el desarrollo institucional, asuman comportamientos alejados del deber ser institucional.

Hacer pedagogía política, en los estudiantes sobre las estructuras y modelos de gestión universitaria, donde se puedan identificar ejes temáticos, sobre aquellos modelos que han resultado a través de la historia mejores para el cumplimiento y logro de los objetivos misionales, los tratados sobre el significado y los alcances del poder y el manejo de los conflictos y las formas de resolución, ayudan a que la comunidad tenga claro la psicología organizacional de las universidades para que de esa manera puedan aportar al desarrollo. Ahora, visto el desarrollo de la universidad desde una perspectiva económica con responsabilidad social, la eficiencia, eficacia y efectividad del gobierno universitario, estará en función del desarrollo de los procesos de apoyo, misionales de docencia, investigación y extensión, así las cosas, la gobernabilidad genera los espacios para que la universidad como institución fortalezca su estabilidad financiera, ya sea por la venta de sus servicios representados en programas académicos en todas las modalidades y disciplinas del saber y por los aportes estatales como responsabilidad constitucional.

En esa misma perspectiva, apuntarle a una capacidad administrativa gerencial, de liderazgo, que la comunidad legitime esa autoridad por los resultados, por las actitudes de los administradores, por lo tanto implementar sistemas de gestión centrados en la gente, en los procesos y en la atención del cliente, aplanar las estructuras organizacionales dándole prioridad al trabajo en equipo, donde todos participen de las acciones y gestiones de la universidad.

Potenciar los gobiernos democráticos pluralistas, de tipo mixto en su estructura es decir unipersonales o profesionales y colegiados con la participación de la comunidad universitaria y los sectores sociales y económicos sin que estos últimos limiten o coarten el poder de los primeros, antes por el contrario apoyen las decisiones, planes, programas y proyectos propuestos para el desarrollo de la institución, manteniendo el principio de autonomía que los protocolos mundiales y las constituciones nacionales han reconocido en ellas como garantía de la pureza de la ciencia y el desarrollo tecnológico global.

Independientemente de la naturaleza de universidad pública, es decir, sea de administración militar, civil, religiosa, por su carácter de bien público, su condición de autónoma que la tradición histórica le ha otorgado a este tipo de organización, por aquello de preservar libre de contaminación la producción científica, estas deben combinar el modelo de gobierno, aprovechando las ventajas del modelo profesional (individual), y el grupal (colegiado), tanto en los órganos de línea directa de autoridad, como en aquellos de carácter staff, de coordinación o asesoría, dando apertura a la participación de la comunidad universitaria en los dos contextos.

En cuanto al modelo colegiado, este debe cobijar a organismos por naturaleza de carácter plural así: Consejo Superior, de Dirección, Directivo, o cualquier otra denominación que reciba, Consejo Académico; Consejos de Facultad o de programas académicos; comités tales como: Evaluación y Perfeccionamiento Docente, Asignación de Puntajes y Asignación Salarial, Admisión de estudiantes, registro y control de resultados académicos, Central de investigación, por facultad o programas académicos, Autoevaluación, Acreditación y Aseguramiento de la Calidad, Bienestar universitario, entre otros, dependiendo de la cultura, tamaño y necesidades de la organización.

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## **BIOGRAFIA..**

Wilmar Sierra Toncel, Administrador de Empresas, Especialista en Finanzas y en Auditoria de Sistemas, Magíster en Gerencia Empresarial, y Doctor en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigador, adscrito a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: [wsierra@uniguajira.edu.co](mailto:wsierra@uniguajira.edu.co)



Ángela Nair Ortiz Rojas, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigador, adscrito a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: aortiz@uniguajira.edu.co

Marelis Mercedes Alvarado Mejía, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigadora, adscrita a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: malvarado@uniguajira.edu.co

Olivia Isabel Rangel Luquez, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigadora, adscrita a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: orangel@uniguajira.edu.co



# **EFFECTOS DEL SISTEMA TRIBUTARIO EN LA PRODUCTIVIDAD Y COMPETITIVIDAD DE LAS MICROS, PEQUEÑAS Y MEDIANAS EMPRESAS DEL ESTADO DE BAJA CALIFORNIA**

María del Mar Obregón Angulo, Universidad Autónoma de Baja California

Aurelio Gutiérrez García, Universidad Autónoma de Baja California

José de Jesús Moreno Neri, Universidad Autónoma de Baja California

## **RESUMEN**

*Con la finalidad de conocer el efecto fiscal, administrativo, de competitividad y de productividad, que tienen las micro, pequeñas y medianas empresas por la aplicación de las diferentes contribuciones, se llevó a cabo una investigación dentro de los principales municipios del estado de Baja California.*

*El estudio se enfocó sobre el comportamiento de las empresas por el período comprendido del 2008 a 2010, el método utilizado fue descriptivo; para tal efecto se aplicaron 270 cuestionarios en el estado y el análisis de los datos obtenidos se realizó mediante el paquete estadístico SPSS. Como resultado de la investigación detectamos alta inconformidad de los contribuyentes MIPYMES con el actual Sistema Tributario del país, tanto por la gran cantidad de contribuciones y obligaciones fiscales por cumplir, así como por la complejidad en su determinación y la alta carga impositiva de las mismas.*

**PALABRAS CLAVE:** Sistema tributario, mipymes, productividad, competitividad y contribuyentes.

## **EFFECTS OF TAXATION ON PRODUCTIVITY AND COMPETITIVENESS OF MICRO, SMALL AND MEDIUM ENTERPRISES IN THE STATE OF BAJA CALIFORNIA**

### **ABSTRACT**

*In order to meet the tax, administrative, competitiveness and productivity, which are micro, small and medium enterprises in the application of the different contributions, conducted an investigation into the major cities in the State of Baja California. The study focused on the behavior of firms for the period 2008 to 2010, the method used was descriptive for this purpose 270 questionnaires were applied in the state and the analysis of the data was performed using the SPSS statistical package. As a result of the investigation we detected high dissatisfaction of taxpayers micro, small and medium enterprises with the current tax system of the country, both for the many contributions and to meet tax obligations, as well as the complexity of their determination and high taxes of the same.*

**JEL:** M2,M4

**KEYWORDS:** Taxation, Micro,small and medium organisations, productivity, competitiveness and tax payers

### **INTRODUCCION**

Antecedentes



Se han escuchado constantemente comentarios sobre el Sistema Tributario Mexicano, tales como: que son demasiadas contribuciones, que existe mucha complejidad en su aplicación e interpretación, que es muy bajo el porcentaje de los pagadores de impuestos, que son demasiados los evasores registrados y los informales sin registro, que es urgente una reforma fiscal integral, y muchos otros al respecto. Por otra parte, es conocido que el Sistema Tributario del país, basa principalmente su recaudación en la obtención de impuestos por los recursos petroleros, situación que debido al comportamiento internacional de los precios internacionales del crudo, hacen que dicha recaudación haya sido muy variable para las finanzas del país. Las empresas mexicanas están siendo fuertemente afectadas por la crisis mundial, disminuyendo su operatividad por la disminución en la demanda de sus bienes y servicios, asimismo, esto ha ocasionado que la Secretaría de Hacienda y Crédito Público esté sufriendo de una baja recaudatoria significativa.

Particularmente nuestro Estado de Baja California, tiene una fuerte codependencia comercial e industrial con el Estado de California de los Estados Unidos de América, por el hecho principalmente de ser vecinos y socios económicos naturales. Por ello, hemos sufrido los habitantes de este Estado los vaivenes económicos que ha padecido dicho país en los últimos años como producto de la fuerte crisis económica mundial; sin embargo, gracias a la actitud emprendedora de la población económicamente activa del estado, la recaudación fiscal para la federación derivada del estado, ha sido desde hace varios años de las altas per cápita del país. El objetivo de esta investigación era tener información confiable directamente de las organizaciones productivas de nuestro estado, nos avocamos a realizar esta investigación sobre el efecto del Sistema Tributario en las micros, pequeñas y medianas empresas con relación a su productividad y competitividad, la cual dio origen a la generación del presente trabajo.

### Justificación

A nivel internacional las micros, pequeñas y medianas empresas (MIPYMES), tienen una amplia participación en la economía mundial porque representan el 95% del total de las empresas de conformidad con datos proporcionados por la Organización para la Cooperación y Desarrollo Económico (OCDE). Las MIPYMES son importantes asimismo para la economía nacional, en virtud de la generación de empleo y producción, ya que según datos del Instituto Nacional de Estadística y Geografía, en el país existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son MIPYMES, mismas que generan el 52% del Producto Interno Bruto (PIB) y el 72% del empleo del país. Particularmente en Baja California, según datos proporcionados por el Centro de Atención Empresarial (CAE), el 99.5% de las empresas son MIPYMES y estas emplean alrededor del 68% del personal ocupado del estado. Por otra parte, según estudio efectuado por el Banco Interamericano de Desarrollo, manifestó como resultado que los sistemas tributarios complejos en América Latina y el Caribe, ocasionan alta evasión fiscal, afectando por ende, el crecimiento económico en estos países.

Asimismo el estudio enfatiza que las cargas impositivas altas reducen la inversión en tecnología debido a que con contribuciones altas se minimizan las utilidades que generan las inversiones; por lo tanto, se concluye en el estudio que la productividad y competitividad se reduce en las empresas afectando por ende el crecimiento económico a largo plazo. En el mismo tenor, según una encuesta de la consultora McKinsey & Company revela que en nuestro país, casi el 70% de las microempresas no están registradas y por ende no pagan impuestos. De igual manera se indica que de las empresas pequeñas y medianas, un 63% están registradas pero declaran sin pago. Por lo anterior, y debido a la importancia de las MIPYMES en la economía de Baja California, consideramos los maestros que integramos este grupo de investigación, que a través de nuestro estudio, sea posible evaluar el impacto del Sistema Tributario vigente en la productividad y competitividad del período 2008 al 2010 a las empresas referidas, con el objetivo de poder llegar a una serie de recomendaciones, que les permitan minimizar el impacto negativo que les causa el sistema tributario vigente.



### Planteamiento del problema

La Constitución Política de los Estados Unidos Mexicanos en su artículo 31 fracción IV establece que es obligación de los mexicanos “contribuir para los gastos públicos, así de la Federación, como del Distrito Federal o del Estado y Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes”. Precisamente de lo anterior, se deriva la obligación de cumplir con lo que indica el Sistema Tributario Mexicano, formalizado a través de las diferentes leyes, reglamentos, códigos, decretos y resoluciones que dicten las autoridades fiscales de los tres niveles de gobierno.

Las obligaciones fiscales que deben cumplir las MIPYMES son, en primer lugar registrarse ante diferentes órganos de gobierno, como son: Servicio de Administración Tributaria, Instituto Mexicano del Seguro Social, Instituto del Fondo Nacional de la Vivienda para los Trabajadores, Recaudación de Rentas del Gobierno del Estado, Tesorería Municipal y en algunos casos ante la Secretaría de Economía, Sistema Empresarial Mexicano y ante alguna de las cámaras empresariales o de servicios; asimismo deben cumplir con el pago de las diferentes contribuciones, tales como: Impuesto Sobre la Renta, Impuesto Empresarial a Tasa Única, Impuesto al Valor Agregado, Impuesto Especial sobre Producción y Servicios, Impuesto a los Depósitos en Efectivo, Impuestos y Derechos al Comercio

Exterior, Impuesto Sobre Remuneraciones pagadas al Gobierno del Estado, cuotas obrero-patronales al IMSS, aportaciones patronales y entero de amortizaciones de créditos al INFONAVIT; de igual forma, deben atender cartas invitación, requerimientos, auditorías e inspecciones que les lleven a cabo las diferentes dependencias de gobierno, aparte de llevar la contabilidad, nóminas, facturación y control por las diferentes operaciones de su negociación. Por todo lo anterior, es muy complejo el cumplimiento de las obligaciones fiscales de las empresas MIPYMES y por ende también muy oneroso el costo administrativo que posibilita dar cumplimiento a las diferentes obligaciones, ello definitivamente merma la productividad y competitividad de dichas organizaciones; deben por ende las mismas, tener personal suficiente y competente al respecto, e imprescindiblemente contar con asesoría externa para asegurar el correcto cumplimiento de las obligaciones fiscales, administrativas, contables y financieras que requieren las organizaciones en nuestro país. En la actualidad, las empresas MIPYMES del país, se caracterizan por tener baja productividad y competitividad como producto principalmente por el alto costo que le origina cumplir con el Sistema Tributario actual, mismo que se caracteriza por ser complejo y desigual, fomentando de igual forma la evasión fiscal, afectando obviamente la competitividad de las que si pagan.

Según investigaciones efectuadas por el Banco Interamericano de Desarrollo, el tiempo que dedica un contribuyente en México para cumplir sus obligaciones fiscales es de 517 horas anuales, el cuál es muy alto, comparado con las 320 horas que los países latinoamericanos invierten en promedio. Por lo que surge la siguiente pregunta: ¿Cómo ha afectado el Sistema Tributario a las MIPYMES de Baja California en su entorno financiero y de productividad?

### Revisión Literaria

*Sistema tributario experiencia en nuestro país:* Se entiende como sistema tributario al conjunto adherente, sistemático e interrelacionado de impuestos que rigen en un país en un determinado momento. La tendencia universal es que haya varios impuestos y no sólo uno. El sistema tributario en nuestro país inicia desde la época de los aztecas, quienes cobraban tributos de tipo: religioso, de guerra y de vivienda. Nuestro sistema tributario ha tenido en los últimos 40 años, una cantidad significativa de variantes, originadas principalmente por reformas fiscales que a finales de cada año son publicadas en el Diario Oficial de la Federación. Esto ocasiona: modificaciones a ciertas leyes impositivas, creación de nuevas leyes y derogación de otras. Aunado a lo anterior, se han publicado igualmente una cantidad importante de decretos, acuerdos, reglamentos, convenios, y otras disposiciones inherentes. Son dos objetivos que se pretenden con las reformas: uno, compensar la fuerte caída de los ingresos gubernamentales que llevo a



bajar hasta 10 puntos porcentuales del PIB y dos, reducir las distorsiones e ineficiencias, tanto de las ya existentes como de las ocasionadas por la crisis económica.

Sin embargo, los constantes cambios en lugar de lograr aumentar la recaudación, han creado fuerte confusión y evasión fiscal; esto, independientemente de que el número de contribuyentes se ha incrementado significativamente, ya que según datos del Servicio de Administración Tributaria (SAT) al 2010 se tenían, 33'468,711 registros activos al Registro Federal de Contribuyentes, de los cuales 1'315,529 son personas morales y 32'153,182 son personas físicas (incluidos 20'580,970 asalariados). De igual forma, tan sólo en el año 2010 se incremento el padrón en 4.8 millones de contribuyentes.

Tabla 1: Sistema Tributario Para Empresarios En Baja California ¿Excesivo?

Impuestos Estatales	Impuestos Municipales	Impuestos federales
Impuesto sobre actividades mercantiles e industriales. Impuesto sobre producción agropecuaria. Impuesto sobre venta de productos agropecuarios. Impuesto sobre despepate de algodón. Impuesto sobre adquisición de algodón. Impuesto sobre servicios de hospedaje. Impuesto sobre venta de primera mano de gasolina y demás derivados del petróleo. Impuesto sobre diversiones y espectáculos públicos. Impuesto sobre compraventa y operaciones similares. Impuesto sobre producción, ampliación, embasamiento o transformación de alcohol y bebidas alcohólicas. Impuesto sobre compraventa de alcohol y bebidas alcohólicas. Impuesto sobre arrendamiento y subarrendamiento de bienes inmuebles. Impuesto sobre remuneraciones al trabajo personal. Impuesto sobre profesiones y ejercicios lucrativos. Impuesto sobre productos de capitales. Impuesto para la educación media y superior. Impuesto sobre loterías, rifas, sorteos, juegos permitidos y concursos. Impuesto estatal sobre la tenencia o uso de vehículos. Impuesto estatal a la venta final de bebidas con contenido alcohólico	Impuesto predial. Impuesto sobre Adquisición de Inmuebles. Impuesto para el Fomento Deportivo y Educacional. Impuesto para el Fomento Turístico, Desarrollo Integral de la Familia y Promoción de la Cultura. Impuesto sobre Asistencia a Diversiones, Juegos Permitidos y Espectáculos Públicos. Impuesto para el Mantenimiento y Conservación de las Vías Públicas. Impuesto por Alumbrado Público. Impuesto de Plusvalía. Impuesto para el Apoyo a Organismos no Gubernamentales sin Fines de Lucro Vinculados a Fortalecer la Seguridad Pública y Social.	Impuesto Sobre la Renta (ISR). Impuesto Empresarial a Tasa Única (IETU). Impuesto al Valor Agregado (IVA). Impuesto Especial sobre Producción y Servicios (IEPS). Impuesto sobre la Tenencia o Uso de Vehículos. Impuesto a los Rendimientos Petroleros (IRP). Impuesto a los Depósitos en Efectivo (IDE).

De todo lo anterior se puede percibir la gran cantidad de impuestos que se incluyen en nuestro Sistema Tributario, que por ende, ocasionan en las MIPYMES del estado una carga fiscal muy compleja y alta, dando por consecuencia afectación a la productividad de todas las organizaciones que desarrollan las diversas actividades económicas.

*Concepto de productividad:* Según el diccionario de la Real Academia Española, la productividad se trata de la capacidad o grado de producción por unidad de trabajo, superficie de tierra cultivada o equipo industrial. En la economía, la productividad es la relación entre lo producido y los medios empleados (mano de obra, materiales, energía, etc.). Por eso, se asocia la productividad a la eficiencia y al tiempo: cuanto menor sea el tiempo que lleve obtener el resultado deseado, más productivo es el sistema. A través de la productividad, se evalúa la capacidad de un sistema para elaborar los productos y el grado en que se aprovechan los recursos. La mayor productividad supone mayor rentabilidad de una empresa, por ello la gestión de calidad busca que una compañía logre incrementar su productividad.

*Concepto de competitividad:* La competitividad es la capacidad que tiene una empresa o país de obtener rentabilidad en el mercado en relación a sus competidores. La competitividad depende de la relación entre el valor y la cantidad del producto ofrecido y los insumos necesarios para obtenerlos (productividad) y la productividad de los otros oferentes del mercado. Por ejemplo, una empresa será competitiva si es capaz



de obtener una rentabilidad alta debido a la utilización de técnicas de producción más eficientes que las de sus competidores, que le permitan obtener más cantidad y/o calidad de productos o servicios, o tener costos de producción menores por unidad de producto.

## METODOLOGIA

Esta investigación se efectuó a través de un estudio descriptivo aplicado a 270 empresas establecidas en el Estado de Baja California por medio de la aplicación de un cuestionario en las tres principales ciudades del estado, es decir: Mexicali, Tijuana y Ensenada, que durante el período 2008 al 2010, realizaron actividades económicas diversas. La población de estudio se conformó por micro, pequeñas y medianas empresas, ya que este tipo de empresas representa un sector importantísimo en la economía del estado, y por ende en la productividad y competitividad de Baja California. El cuestionario aplicado consta de 25 preguntas, donde la mayoría de las preguntas son de opción múltiple, distribuidas en tres secciones que son: información general, productos y mercados, así como aspectos financieros y fiscales. Una vez recopilados los cuestionarios se procesaron en el paquete estadístico SPSS realizando de esa manera el análisis descriptivo de la información, tales como, las medidas de tendencia central que posibilitó detectar los efectos del Sistema Tributario sobre las empresas encuestadas, midiendo asimismo su afectación en productividad y competitividad de ellas.

## RESULTADOS

Para ubicar las empresas en las que fueron aplicadas las encuestas señalaremos que se ubicaron en las ciudades de Mexicali el 33%, Tijuana 24% y Ensenada 43% cubriendo así las ciudades más importantes del estado. El tipo de contribuyente al que fue dirigida la encuesta fue en su mayoría personas físicas con actividades empresariales.

Figura 1: Tipo de Contribuyente

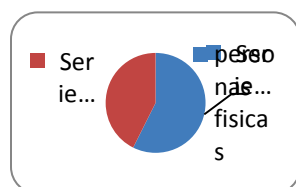
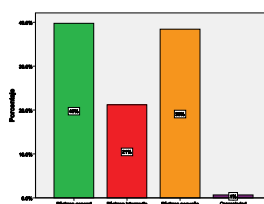


Figura 2: Tipo de Contribuyente Persona Física

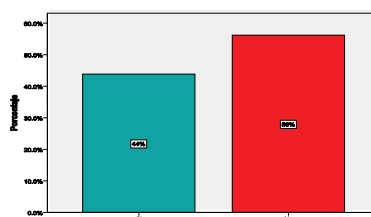


De la muestra analizada se observa que la mayor parte de las empresas encuestadas son del sector comercio con un promedio de 10 años de haberse constituido ya que el 51% de la muestra se encuentra en este rango por lo cual les ha tocado padecer los cambios en el sistema impositivo mexicano y tienen parámetros para establecer una comparación entre como les afectaba antes y ahora.

También podemos observar que el 62% de las encuestadas están en un mismo rango de ingresos y el 58% tienen un promedio de 10 trabajadores así que el impacto que recibieron por los cambios efectuados en el sistema impositivo se puede medir de la misma manera, dándonos esto una muestra confiable donde observamos los siguientes resultados:



Figura 3: ¿la Restricción Bancaria de Depositar Dólares Afecto la Operación de su Empresa?



La restricción de los depósitos en dólares a sido un factor determinante en la operación de sus empresas ya que por ser zona fronteriza las operaciones en dólares son muy comunes, al verse restringidos están perdiendo competitividad, ya que esto les genera disminución en sus ingresos al no poder aceptar dólares o inseguridad en sus empresas ya que deben de conservar el dinero en efectivo.

Tabla 2: Efectos de la Restricción de Depósitos en Dólares

Inseguridad al tener que conservar efectivo		38%
Costos administrativos por tener que trasladar el efectivo al extranjero		26%
Disminución en los ingresos por no aceptar dólares		32%
Otros		3%

Los cambio en las tecnologías de información en el sistema tributario como la facturación electrónica, declaraciones por internet, el pago referenciado que han sido implementados en los últimos tres años han ocasionado :

Tabla 3: cambios por en las tecnologías de la información

Más personal		8%
Carga administrativa adicional		38%
Inversión equipo de cómputo		19%
Capacitación a personal		17%
Asesoría externa		14%
Otras		4%

Dentro de los últimos tres años las empresas consideran que su carga fiscal a sufrido un aumento considerable ya que el 48% opino que este aumento fue mucho.

Figura 4: Afectación en Sus Costos de la Carga Fiscal de los Últimos Tres Años



El 42% de las empresas considero que la mayor afectación será en su competitividad y este el principal motivo que le ha restado competitividad.



Figura 5 : Factores que impactan a mediano plazo competitividad a su empresa?

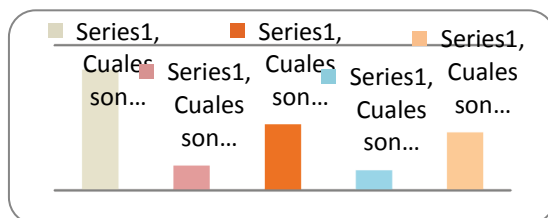
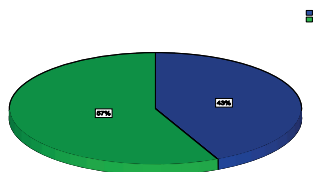


Figura 6 : ¿El sistema fiscal vigente le resta competitividad a su empresa?



## CONCLUSIONES

De los resultados anteriores podemos concluir:

1.- Los cambios fiscales implementados dentro de los tres últimos años a las empresas han afectado directamente su competitividad ya que se les ha restringido el uso de las cuentas en dólares, obligándolas a buscar nuevas alternativas, ya sea manejar el dinero en efectivo o no realizar alguna venta por rebasar los límites establecidos para recibir dólares en una operación.

2.- Los cambios e implementación de nuevas tecnologías, les han ocasionado una carga administrativa adicional, acompañado de una inversión extra en equipo de cómputo adecuado y capacitación para el personal o la contratación de programas especializados para poder cumplir con los requerimientos de la autoridad.

3.- Las empresas al pertenecer al sector de la mediana y pequeña empresa no tienen acceso, ni presupuesto para establecer e invertir en el diseño de alguna estrategia fiscal para disminuir el efecto que las reformas en materia tributaria hemos tenido en los últimos tres años.

4.- El 57 % de las empresas coinciden en que el sistema fiscal vigente le ha restado competitividad a su empresa principalmente por las siguientes causas:

- Por la gran diversidad de leyes fiscales a cumplir
- Por la complejidad de la normatividad fiscal
- Por los constantes cambios en la normatividad

5.- El efecto administrativo en estas empresas impacta directamente ya que no cuentan con personal preparado o capacitado y tienen que contratar despachos externos para poder dar cumplimiento a las diversas obligaciones fiscales a que están sujetos, encontrando entre las principales cargas:

- Declaraciones informativas
- Facturación electrónica

6.- A mediano plazo las empresas prevén que todos estos cambios en el sistema tributario afectarán principalmente su competitividad.

7.- Recomendamos a las MIPYMES que independientemente de la situación económica actual deben de tener la asesoría adecuada de profesionistas especializados en finanzas y fiscal para implementar el



control interno que requiere la organización que posibilite optimizar sus recursos y logren ser más competitivas y productivas.

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## BIOGRAFIA

María del Mar Obregón Angulo es Maestra en Contaduría por la Universidad Autónoma de Baja California. Profesora Titular Nivel B 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 numero Ensenada Baja California, México, Correo electrónico [marymar@uabc.edu.mx](mailto:marymar@uabc.edu.mx)

Aurelio Gutiérrez García es Maestro en Administración por la Universidad Autónoma de México. Profesor Titular Nivel B de tiempo completo en la Universidad Autónoma de Baja California, adscrita a la Facultad de Contaduría y Administración . Se puede contactar en la Facultad de Contaduría y Administración, Boulevard de los lagos y Boulevard Sánchez Zertuche sin numero Ensenada Baja California, México, Correo electrónico [aureliogg@hotmail.com](mailto:aureliogg@hotmail.com)

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, 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 numero Ensenada Baja California, México, Correo electrónico [jjmoreno@uabc.edu.mx](mailto:jjmoreno@uabc.edu.mx)



# CRITERIOS DE RESPONSABILIDAD SOCIAL: UNA CRÍTICA AL COMPORTAMIENTO DE LAS UNIVERSIDADES PÚBLICAS

Olivia Isabel Rangel Luquez, Universidad de La Guajira  
Marelis Mercedes Alvarado Mejía, Universidad de La Guajira  
Wilmar Sierra Toncel, Universidad de La Guajira  
Ángela Nair Ortiz Rojas, Universidad de La Guajira

## RESUMEN

*El presente artículo es producto de la investigación “Ética como enfoque de la responsabilidad Social en Universidades públicas”, cuyo propósito fue analizar de qué manera la ética sirve de enfoque a la Responsabilidad Social en la actuación de las organizaciones universitarias ante su stakeholders. La fundamentación teórica para contrastar y triangular los resultados estuvo relacionada con autores como: Cortina (2005), De la Cuesta y Valor (2004), y Soto y Cárdenas (2007), entre otros. Fue una investigación con un enfoque cualitativo, bajo el paradigma post positivista, se utilizó el método etnográfico y para la recolección de la información se aplicó una entrevista semi estructurada a seis (6) informantes clave. La población estuvo constituida por dos universidades: Universidad Nacional Experimental de las Fuerzas Armadas de Venezuela y la Universidad de La Guajira en Colombia. Los resultados evidenciaron que aunque las universidades objeto de estudio utilizan la ética como enfoque para la aplicación de su responsabilidad social, existe vacíos procedimentales y legales para satisfacer las demandas sociales de los stakeholders, debido en gran medida al ejercicio poco transparente de la política electoral.*

**PALABRAS CLAVE:** Responsabilidad Social Empresarial, Criterio Político, Universidades Públicas, Transparencia Informativa, Sistema De Gestión

## SOCIAL RESPONSIBILITY CRITERIA: A CRITICAL BEHAVIOR OF PUBLIC UNIVERSITIES

### ABSTRACT

*This article is the result of the investigation, "Ethics and Social responsibility approach in public universities," whose purpose was to analyze how the approach serves to ethical social responsibility in the conduct of university organizations to their stakeholders. The theoretical basis for comparing and triangulating results was associated with authors such as: Cortina (2005), De la Cuesta and Valor (2004) and Soto and Cardenas (2007), among others. It was a qualitative research approach, under the post positivist paradigm, we used the ethnographic method for data collection applied a semi-structured interview to six (6) key informants. The population consisted of two universities: National Experimental University of the Armed Forces of Venezuela and the University of La Guajira in Colombia. The results showed that although universities studied using ethics as an approach to the implementation of its social responsibility, legal and procedural gaps exist to meet the social demands of the stakeholders, due largely to non-transparent exercise of electoral politics.*

**JEL:** M10, M12, M14, I2, I20, I23

**KEYWORDS:** Corporate Social Responsibility, Political Judgment, Public Universities, Information Transparency, Management System



## INTRODUCCIÓN

La responsabilidad social empresarial, tiene sus orígenes en el quehacer empresarial de orden privado, sin embargo, su amplia diseminación en el ámbito de las organizaciones, se ha considerado aplicable al funcionamiento de las universidades, dado su condición de empresa del conocimiento, con una estrecha relación con la sociedad y la necesidad manifiesta de consolidar su misión institucional. La complejidad conceptual del término, debido a su diversidad dimensional semántica, aplicado al ámbito de las organizaciones, dificulta focalizar el significado para un contexto determinado, de allí la importancia de estudiar un enfoque específico para contextualizarlo en este tipo de organizaciones.

Desde esta perspectiva, las iniciativas de Responsabilidad Social Empresarial en las universidades se orientan a enfoques gerenciales, normativos y transformadores, sin dejar de destacar las acciones de voluntariado y cooperación, que apuntan a la transformación en su actuación, en donde la necesidad de crear legitimidad y de responder a las expectativas de la opinión pública, son uno de los factores motivacionales que ha impulsado el desarrollo de la misma. Nace de allí la necesidad de analizar uno de los aspectos que más impactan de alguna forma la actuación de las universidades ante los diferentes stakeholders, como son los criterios con los cuales estas instituciones asumen su responsabilidad social.

Las universidades son una de las instituciones con mayor compromiso social y vigencia histórica, lo cual hace que su stakeholder sea muy diverso, si se analiza la función transformadora de su entorno, relacionada con la formación del hombre para la profesión y el trabajo, así como la producción y extensión del conocimiento pertinente, compromete a la universidad a tener políticas de responsabilidad social, vista y gestionadas no solo desde la realización de sus funciones básicas, sino desde la posibilidad de ir más allá del altruismo y la filantropía que subyacen a algunas de sus acciones en el desarrollo de del quehacer institucional. Este artículo muestra en su primera parte, la revisión literaria, en la cual se fundamentó la investigación, sobre todo la meta cognición que la ciencia social y empresarial ha catalogado para las acciones de la responsabilidad social empresarial y sus procesos de regulación. En cuanto al contexto universitario se relacionan los conceptos que soportan su institucionalidad, funcionalidad y estructuralismo organizacional enmarcados en su condición de ente autónomo capaz de autodeterminar su destino. Seguidamente se presenta el enfoque metodológico y los procedimientos que subyacen a la investigación, se describen los resultados de la investigación y finalmente se exponen las diferentes conclusiones a que se llegó luego de la misma.

## REVISIÓN DE LA LITERATURA

Para soportar esta investigación, se seleccionaron varias teorías y enfoques metodológicos, cada uno de ellos justificado desde diferentes concepciones de autores que apuntan a comprender este fenómeno desde diversas perspectivas, aterrizándolas en el contexto universitario. Al respecto Soto y Cárdenas (2007), (Fernández (2005) y De la Cuesta, (2004), refieren que la adopción de criterios de responsabilidad social en la gestión empresarial significa: formalizar políticas y sistemas de gestión en los ámbitos económicos, social y ambiental, así como la transparencia informativa y finalmente el escrutinio externo de los mismos. Todo ello integrado con la estrategia global de la empresa. Se trata de un concepto normativo, que tiene que ver con la conducta humana y las políticas que estas adopten.

De esta manera, las empresas deben cumplir con la legislación laboral y desarrollar iniciativas sociales voluntarias a favor del mejoramiento del entorno y la transparencia como un valor requerido en las políticas y sistemas de gestión. Por otro lado, el criterio político de acuerdo al Libro Verde de la Unión Europea (2001) y Cortina (2005), consiste en determinar la manera en que la responsabilidad social puede contribuir a desarrollar una economía basada en el conocimiento, competitiva, dinámica y socialmente cohesionada, encaminada a las prácticas idóneas en relación con la formación continua, la organización del trabajo, la igualdad de oportunidades, la integración social y el desarrollo sostenible. Estableciéndose



la necesidad de información y transparencia en su proceso de promoción de la responsabilidad.

Desde otra perspectiva, el enfoque transformacional le da a la RSE, la tarea de liderar los aportes y reflexiones que permitan alcanzar una mejor sociedad, más equitativa y justa, en donde las organizaciones en este caso la universidad, sea capaz de mostrar cuáles son las mejores formas de construir una mejor sociedad; al respecto, la UNESCO (2009), afirma que la RSE radica en trabajar para que la sociedad pueda comprender, los diferentes problemas polifacéticos que la afectan, y que tienen repercusiones en dimensiones socioeconómicas, científicas y culturales, señalando además que las instituciones de Educación superior IES, deben asumir un liderazgo social en la creación de conocimiento. En virtud de lo anterior, las instituciones de educación superior, tienen una doble obligación, por un lado cumplir con sus procesos de docencia, investigación, extensión y gestión y por el otro, responder por su actuación e impacto ante los diferentes grupos de interés, si quieren certificar su actuación ante la sociedad y crear legitimidad, para ello la responsabilidad social empresarial, se convierte en su principal aliado estratégico.

## **METODOLOGÍA**

El enfoque epistemológico utilizado para el abordaje de la investigación, fue el emergente propio de la investigación cualitativa y se enmarca dentro del paradigma post-positivista. El método de aplicado es el etnográfico, orientado hacia el estudio descriptivo, por ello la recolección de información estará relacionada con el estado real de la actuación de las instituciones en estudio frente a la responsabilidad social, tal como se presentaron en el momento de su recolección sin realizar inferencias ni verificar hipótesis. Con el fin de lograr este propósito y desarrollar los objetivos se aplicó una entrevista semi-estructurada con respuestas abiertas para la recolección de la información.

Seguidamente, se agruparon los contenidos categorizados, se establecieron las relaciones entre las categorías de análisis y sujetos entrevistados. Una vez realizada la agrupación se elaboraron las estructuras interpretativas según lo manifestado por los informantes clave. Por otro lado, para efectos de la presente investigación la muestra se reduce en su amplitud numérica y se explicitan los criterios conceptuales para su escogencia, según su relevancia para los objetivos de la investigación, en virtud de esto, para efectos de esta investigación, la población estuvo constituida por dos universidades públicas, una de Colombia y otra de Venezuela. En donde dadas las características de la población, se tomaron como unidades de estudio, con criterio muestral intencional a los decanos y coordinadores de programas de la Universidad Nacional Experimental de las Fuerzas Armadas y la Universidad de La Guajira, seleccionando seis (06), informantes clave que dan cuenta de la actitud de las instituciones hacia la práctica de la responsabilidad social y permitieron validar las categorías y sus relaciones que conformaron la unidad hermenéutica estudiada.

## **RESULTADOS**

Del desarrollo de la investigación se obtuvo los siguientes resultados: La actitud de las instituciones universitarias hacia la práctica de la responsabilidad social, teniendo en cuenta los criterios económicos, sociales y ambientales, puede asumirse desde las siguientes perspectivas: La trasmisión del conocimiento y el comportamiento responsable que asuman ante sus diferentes grupos de interés. En cuanto al conocimiento, porque es el deber ser de estas instituciones y a través de él, pueden contribuir a formar mejores personas, con una mejor calidad de vida, que puedan lograr un mayor desarrollo personal y profesional, además puede servir para promover la investigación en la institución. En lo que respecta al comportamiento institucional frente a los principios y valores que rigen sus prácticas socialmente responsable, porque estos son los fundamentos que deben orientar su actuación, si quiere lograr legitimidad, imagen, reputación y posicionamiento ante los diferentes grupos de interés.

Con respecto, a los criterios que se tienen en cuenta a la hora de asumir su compromiso frente a la responsabilidad social, los informantes, se mostraron recelosos, sin embargo aseguran que el criterio político es el que prevalece en la institución, del mismo modo, manifiesta que los programas de



responsabilidad social están encaminados, a través de proyectos que benefician a la comunidad (UNEFA va a la escuela, a las penitenciarías), programas culturales como la feria empresarial, becas a los estudiantes, descuentos en las matrículas a estudiantes, apoyos económicos a los docentes para alta formación, entre otras.

De lo expuesto anteriormente, la actitud de los informantes hacia la institución no es totalmente desfavorable, sin embargo es evidente que existe factores que hay que mejorar a través de una mejor comunicación, transparencia en los procesos educativos, rendición de cuentas y la adopción de mejores prácticas de responsabilidad social. En este orden de ideas, la responsabilidad social es un proceso necesario en la práctica educativa, por lo tanto debe estar establecido como elemento indispensable en el quehacer institucional de estas universidades. Este camino para transformar, la concepción de conocimientos y comportamientos que actualmente identifican a la institución, aun cuando los informantes manifiestan que la responsabilidad social, es un recurso valioso que estas instituciones deben adoptar para mejorar su actuación.

Lo anterior coincide con Soto y Cárdenas (2007), cuando refiere que la responsabilidad social, es un estilo de ser de la organización y de cada una de las personas que la integran, por ello hay que gestionarla, siendo coherente además con lo expresado por la Unión Europea en su libro verde, al referirse que este es un concepto mediante el cual las empresas deciden voluntariamente contribuir al logro de una sociedad mejor y un medio ambiente más sano; de allí entonces, que la responsabilidad social debe ser una estrategia de la organización en respuesta a las diversas presiones políticas, sociales, económicas y ambientales que sus diversos stakeholders esperan de ella. Se puede afirmar a partir de allí, que la transformación de la actitud al rechazo que se evidencia en los informantes, debe abordarse con la gestión del conocimiento para gestionar la responsabilidad social con un enfoque sustentable.

Por otro lado, se estableció que la actitud de estas instituciones hacia la responsabilidad social, está condicionada por criterios políticos, que obstaculizan su desarrollo, por lo anterior esta debe sufrir una transformación a partir del conocimiento y el comportamiento de la institución, teniendo en cuenta los siguientes actores: Personal docente de la institución, brindándoles unas condiciones más dignas, especialmente en lo referente a la salud, reflexionar sobre la efectividad de sus prácticas, con el fin de reconocer sus debilidades y potenciar sus fortalezas. Estudiantes, generando espacios para la investigación, para promover su participación en todos los procesos relacionados con el conocimiento de la realidad, además identificando sus necesidades y aumentando sus beneficios permitiendo elevar su calidad de vida. Directivos de la institución, centrar su atención en las necesidades de docentes, estudiantes y demás empleados, facilitando espacios de discusión y reflexión, promoviendo la investigación y la implementación de programas reales de responsabilidad social, aportando recursos y tiempo para que se desarrolle al interior de la institución una verdadera identidad de todos los grupos de interés. Comunidad en general, promoviendo proyectos productivos, para que haya una verdadera relación universidad-sector productivo, que contribuyan al desarrollo de la región y del país.

## CONCLUSIONES

En cuanto al los criterios se estableció que el criterio que prevalece en ambas instituciones es el político, debido al carácter público, que limita la libertad en cuanto a sus acciones, no permitiendo la rendición de cuentas y la transparencia de los procesos. Por otro lado, se pudo evidenciar la ausencia de directrices, sensibilización y liderazgo, cultura y estructura organizacional adecuada y recursos para implementar nuevas iniciativas, que permitan una mejor actuación de la institución frente a la responsabilidad social.

Así mismo, se pudo destacar, la solidaridad, que mediante iniciativas de colaboración con el desarrollo de valores como la justicia social, derechos humanos, sustentabilidad y conservación de la naturaleza, desarrolla La Universidad de La Guajira, mediante acciones específicas a la conservación de las tortugas marinas a través de programas de protección. Para el caso de la Universidad Nacional Experimental de las Fuerzas Armadas, esta ejerce su responsabilidad social empresarial a través de programas, alineados con



otras organizaciones, e incluso con las mismas comunidades, los cuales son reconocidos dentro de la institución mereciendo la credibilidad y la confianza de los venezolanos; para el caso de la Universidad de La Guajira, no se han podido establecer mayores programas sociales que beneficien directamente a las comunidades, debido a la falta de amplitud del presupuesto que maneja la universidad.

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Olivia Isabel Rangel Luquez, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigadora, adscrita a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: [orangel@uniguajira.edu.co](mailto:orangel@uniguajira.edu.co)

Marelis Mercedes Alvarado Mejia, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigadora, adscrita a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: [malvarado@uniguajira.edu.co](mailto:malvarado@uniguajira.edu.co)

Wilmar Sierra Toncel, Administrador de Empresas, Especialista en Finanzas y en Auditoria de Sistemas, Magíster en Gerencia Empresarial, y Doctor en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigador, adscrito a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: [wsierra@uniguajira.edu.co](mailto:wsierra@uniguajira.edu.co)

Ángela Nair Ortiz Rojas, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigador, adscrito a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: [aortiz@uniguajira.edu.co](mailto:aortiz@uniguajira.edu.co)



# PRINCIPALES INDICADORES DE CRECIMIENTO EMPRESARIAL EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS: CASO SANTIAGO DE CALI – COLOMBIA

Adriana Aguilera Castro, Universidad del Valle – Colombia

Viviana Virgen Ortiz, Universidad del Valle – Colombia

## RESUMEN

*Esta ponencia tiene como objetivo presentar los principales indicadores de crecimiento empresarial identificados en las pequeñas y medianas empresas (PYMES) de Santiago de Cali – Colombia. Para realizar la investigación que dio origen a la ponencia, se aplicó un instrumento tipo cuestionario a una muestra de 106 empresas, con un nivel de confianza del 95%, un margen de error del 10% y una proporción del 50%. Como resultado de la investigación se evidenció que los indicadores correspondientes a la perspectiva del ciclo de vida y especialmente a la estrategia de diversificación concéntrica, son los usados con mayor frecuencia en las PYMES de Santiago de Cali – Colombia.*

**PALABRAS CLAVES:** Indicadores de Crecimiento Empresarial; PYMES; perspectivas de crecimiento

## MAIN INDICATORS OF BUSINESS GROWTH IN SMES: CASE SANTIAGO DE CALI – COLOMBIA

### ABSTRACT

*This paper aims to present the main indicators of business growth of SMEs identified in Santiago de Cali – Colombia. To conduct the research that led to the paper, such an instrument was applied to a sample survey of 106 companies, with a confidence level of 95%, a margin of error of 10% and a proportion of 50%. As a result of the investigation showed that the indicators for the life cycle perspective and especially concentric diversification strategy are frequently used in SMEs in Santiago de Cali – Colombia.*

**JEL:** M10

**KEYWORDS:** Business Growth Indicators; SMEs; growth perspectives

## INTRODUCCIÓN

El crecimiento empresarial puede abordarse desde tres aspectos específicos partiendo de la formulación estratégica: el diagnóstico interno, el diagnóstico externo y la elección e implantación de estrategias; en la formulación se incluyen las perspectivas desde las cuales se puede abordar el crecimiento empresarial: ciclo de vida, basada en los recursos y basada en la motivación. Estas perspectivas se evidencian después de un análisis consiente de las características de la empresa y del sector en el que se desarrolla; el análisis puede llevarse a cabo a partir de la medición y evaluación de un conjunto de indicadores que permitan direccionar el camino que la organización debe tomar para lograr un crecimiento sostenido. En ese sentido, el presente documento tiene como objetivo identificar los principales indicadores de crecimiento empresarial de las PYMES de Santiago de Cali – Colombia.

Para el desarrollo de la investigación se aplicó un instrumento tipo cuestionario, en el que se desagregan las variables relacionadas con el crecimiento empresarial. El instrumento se aplicó a 106 empresas



PYMES de Santiago de Cali – Colombia. Este documento se estructura en cuatro partes, la primera corresponde a la revisión literaria, la segunda a la metodología; en la tercera parte se presentan los resultados de la investigación; y por último, en la cuarta parte se presentan las conclusiones del estudio.

## REVISIÓN LITERARIA

El crecimiento empresarial según Blázquez, Dorta y Verona (2006), ha sido considerado en la literatura administrativa de dos formas distintas; una como un objetivo deseado por las organizaciones, en este caso el direccionamiento estratégico formal estaría fundamentado en políticas de crecimiento. Otra forma de considerarlo, es como consecuencia del “manejo” adecuado de las organizaciones, en este sentido el crecimiento es un resultado derivado de la adecuada administración de las empresas. De acuerdo con Canals (2000, pp. 341, 342), el crecimiento no es el objetivo final de las organizaciones, este es un medio para alcanzar otros objetivos y su ausencia prolongada puede ser un síntoma de declive futuro.

Teniendo en cuenta lo anterior, el crecimiento empresarial debe ser medido y evaluado, y por tanto, las organizaciones deben determinar los mecanismos necesarios para ello. Los indicadores como unidades de medida que permiten el seguimiento y evaluación periódica de las variables clave de una organización, se constituyen en elementos descriptivos y valorativos (Guinart i Solà, 2003). La identificación y medición de los factores internos y externos que potencializan el crecimiento empresarial, permite evaluar las fuerzas y debilidades de una empresa en sus áreas funcionales; detectar y evaluar las tendencias y los acontecimientos que están más allá del control de una sola empresa; y revelar las oportunidades y amenazas claves que tiene una organización. De esta manera los gerentes pueden formular estrategias para aprovechar las oportunidades externas, eludir las amenazas o reducir sus consecuencias y establecer objetivos y estrategias coherentes para potencializar el desarrollo de la organización (David, 1997).

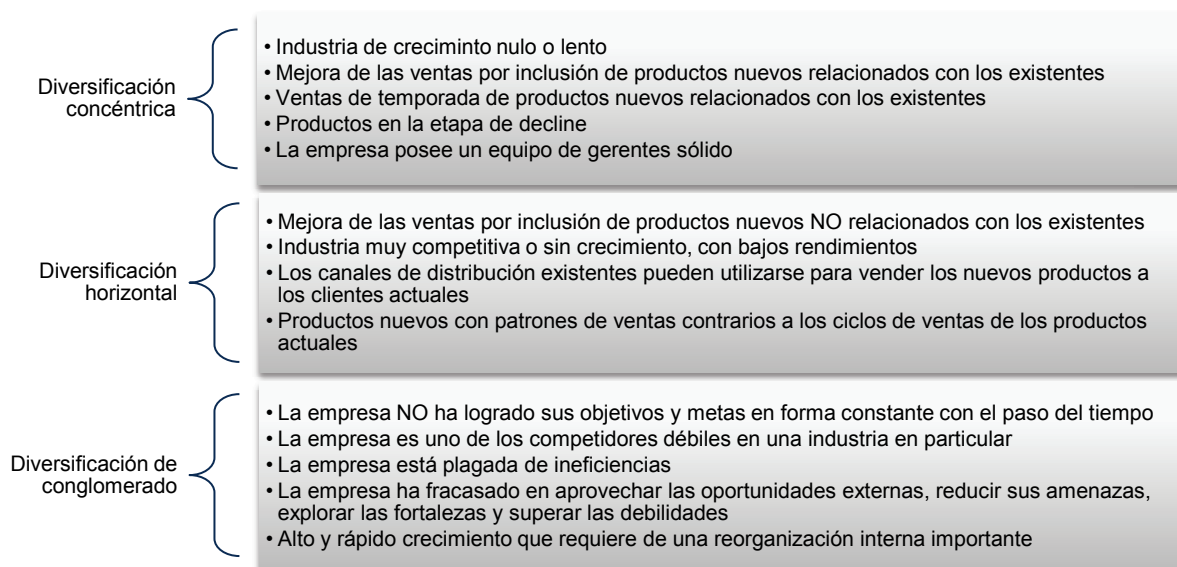
El crecimiento empresarial puede abordarse desde diversas perspectivas y evidenciarse por el cumplimiento de un conjunto de indicadores, los cuales determinan cuándo es más eficaz considerar una estrategia de crecimiento que otra. Blázquez, Dorta y Verona (2006) establecen que entre las perspectivas más utilizadas por la literatura se encuentran: a) La perspectiva de configuración del crecimiento o perspectiva del ciclo de vida; b) Perspectiva basada en los recursos y c) la perspectiva basada en la motivación. Desde el modelo presentado por Aguilera (2010), es posible fusionar las perspectivas de crecimiento con la formulación estratégica presentada por David (2003), y pueden ser evaluadas por el conjunto de indicadores que se presentan en las figuras 1, 2 y 3.

## METODOLOGÍA

A partir de las variables que componen cada uno de los factores que dan respuesta a los objetivos del modelo de Formulación de Estrategias para la Generación de Políticas de Crecimiento Empresarial, se elaboró un instrumento tipo cuestionario, por medio de la cual se obtuvo de forma ordenada y precisa la información que da respuesta a cada una de las variables definidas. El instrumento se aplicó a 106 PYMES de la ciudad de Santiago de Cali – Colombia; se consideraron 142 variables, de las cuales se analizaron 53 para cumplir con el objetivo de este trabajo. Para el análisis de la información se emplearon herramientas de la estadística descriptiva, el análisis de las variables se realizó mediante el uso de la frecuencia relativa (escala que va de 0 a 100%); estas frecuencias permitieron identificar en qué porcentaje los empresarios de la ciudad consideran que el indicador se cumple o no, y por tanto, el cumplimiento del comportamiento esperado de un determinado indicador muestra cuáles son aquellos que impactan el crecimiento empresarial.

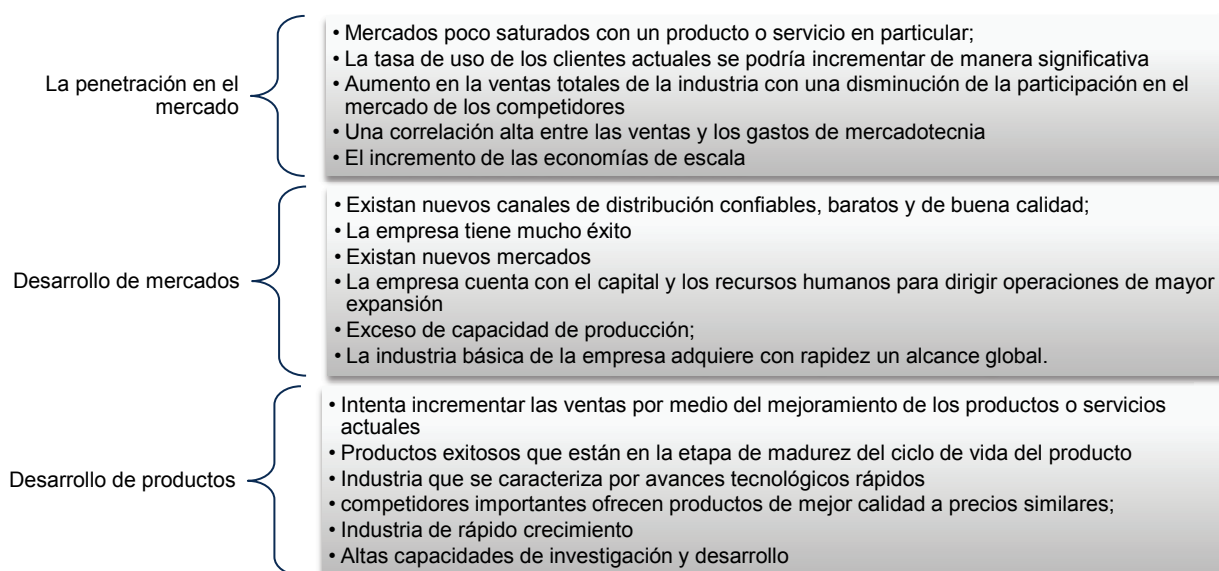


Figura 5: Indicadores Desde la Perspectiva de Ciclo de Vida



En la figura 1 se muestra el conjunto de indicadores que permiten determinar cuándo alguna de las estrategias pertenecientes a la perspectiva de ciclo de vida podría ser una estrategia de crecimiento empresarial eficaz. Estos indicadores fueron planeados por David (2003) y retomados por Aguilera (2010) dentro del Modelo de formulación de estrategias para la generación de políticas de crecimiento empresarial. Fuente: Elaboración propia a partir de Aguilera (2010)

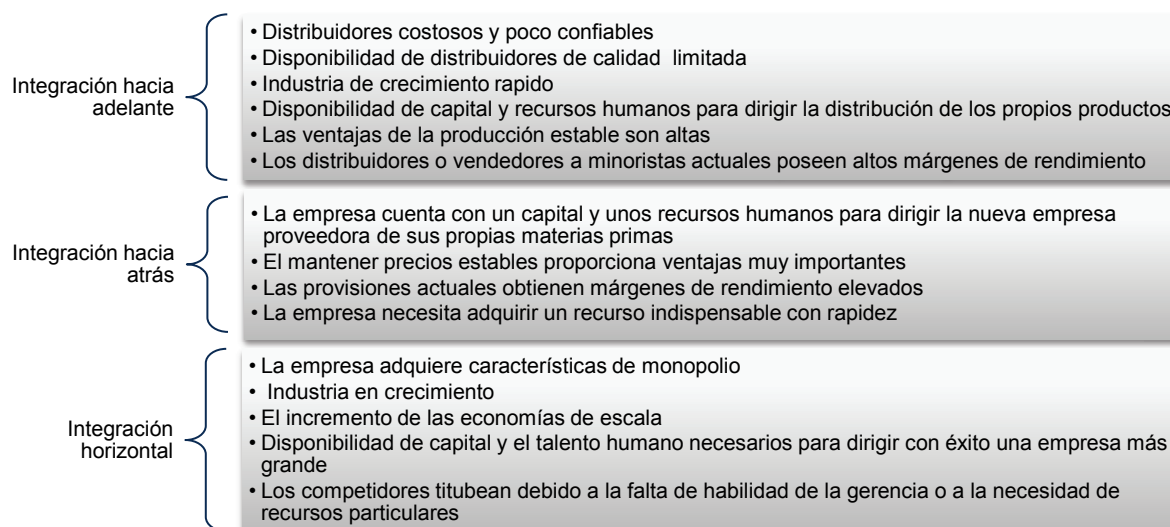
Figura 6: Indicadores Desde la Perspectiva Basada en Recursos



En la figura 2 se muestra el conjunto de indicadores que permiten determinar cuándo alguna de las estrategias pertenecientes a la perspectiva basada en recursos podría ser una estrategia de crecimiento empresarial eficaz. Estos indicadores fueron planeados por David (2003) y retomados por Aguilera (2010) dentro del Modelo de formulación de estrategias para la generación de políticas de crecimiento empresarial. Fuente: Elaboración propia a partir de Aguilera (2010)



Figura 7: Indicadores Desde la Perspectiva Basada en la Motivación



En la figura 3 se muestra el conjunto de indicadores que permiten determinar cuándo alguna de las estrategias pertenecientes a la perspectiva basada en motivación podría ser una estrategia de crecimiento empresarial eficaz. Estos indicadores fueron planeados por David (2003) y retomados por Aguilera (2010) dentro del Modelo de formulación de estrategias para la generación de políticas de crecimiento empresarial. Fuente: Elaboración propia a partir de Aguilera (2010)

## RESULTADOS

Para la presentación de los resultados se consideran las variables definidas para cada una de las perspectivas de crecimiento empresarial establecidas en la revisión literaria. A partir del desarrollo de la metodología de análisis, la Tabla 1 presenta el porcentaje de cumplimiento de cada conjunto de indicadores en el caso de las PYMES de Santiago de Cali – Colombia.

Tabla 5: Cumplimiento de los Indicadores Partiendo de las Estrategias de Crecimiento Empresarial

Perspectiva	Estrategia de crecimiento	Porcentaje de cumplimiento de los indicadores
Perspectiva del Ciclo de Vida	Diversificación Concéntrica	68,2%
	Diversificación Horizontal	33,6%
	Diversificación de Conglomerados	26,4%
Perspectiva basada en los Recursos	Penetración de Mercado	50,3%
	Desarrollo de Mercados	44,7%
	Desarrollo de Productos	56,9%
Perspectiva basada en la Motivación	Integración hacia Adelante	44,5%
	Integración Horizontal	41,8%
	Integración hacia Atrás	29,5%

La Tabla 1 presenta las perspectivas de crecimiento empresarial y para cada una de ellas el conjunto de estrategias de crecimiento que son aplicables. Dado que la posibilidad de aplicación de cada una de estas estrategias depende del cumplimiento del conjunto de indicadores que las componen, la columna 3 presenta el porcentaje de cumplimiento de los indicadores correspondientes a cada estrategia de crecimiento empresarial. Fuente: Elaboración propia

**Comportamiento de los Indicadores desde la Perspectiva del Ciclo de Vida** De acuerdo con los resultados presentados en la Tabla 1, en el caso de los indicadores analizados para la estrategia de diversificación concéntrica, se identifica que los empresarios están de acuerdo en que dichos indicadores se cumplen, lo que hace posible que el crecimiento empresarial se dé a partir de la implementación de estrategias de diversificación concéntrica. En el caso de la pertinencia de implementar estrategias de crecimiento de diversificación horizontal, existe un menor nivel de cumplimiento de los indicadores que dan cuenta de que este tipo de estrategia es adecuada, este caso es semejante a los resultados obtenidos al considerar la



estrategia de diversificación de conglomerados como adecuada para lograr el crecimiento de las empresas PYME de Santiago de Cali – Colombia. En el caso de la perspectiva del ciclo de vida, la estrategia más adecuada para implantar de acuerdo con el comportamiento de los indicadores analizados, es la estrategia de diversificación concéntrica, esto es consecuente con el hecho de que el 89,6% de empresarios implementan estrategias de posicionamiento en el mercado conocido.

Comportamiento de los Indicadores desde la Perspectiva basada en los Recursos Para los indicadores relacionados con la estrategia de penetración de mercados, se observó que estos se comportan de manera variada, dándose casos en los que se cumple con lo esperado para que la aplicación de esta estrategia sea adecuada, así como casos en que la estrategia no sería adecuada para el crecimiento de las PYMES; por tanto, se considera que los indicadores se cumplen en una escala media. En el caso de la pertinencia de implementar estrategias de desarrollo de mercados se observó que en menor medida se da un cumplimiento de los resultados esperados para los indicadores que permitirían evidenciar lo pertinente de que la estrategia de crecimiento empleada por las PYME sea el desarrollo de mercado.

En el caso de los indicadores que permiten medir la pertinencia de que se aplique la estrategia de crecimiento de desarrollo de productos, se observó que en mayor medida este conjunto de indicadores llevarían a considerar esta estrategia como más pertinente. Por tanto, es posible considerar que en el caso de la perspectiva basada en los recursos la estrategia más adecuada a implantar de acuerdo con el comportamiento de los indicadores analizados sería la estrategia de desarrollo de productos. Esto es consecuente con el hecho de que el 73,6% desarrollan nuevos productos para crecer.

Comportamiento de los Indicadores de la Perspectiva basada en la Motivación Para los indicadores relacionados con la estrategia de integración hacia adelante, se observó que estos se comportan de manera variada, dándose casos en los que se cumple lo esperado para que la aplicación de esta estrategia sea adecuada, así como casos en los que la estrategia sería poco adecuada para el crecimiento de las PYMES, por tanto se considera que los indicadores se cumplen en una escala media. En el caso de la pertinencia de implementar estrategias de integración horizontal se observó que el cumplimiento de los resultados esperados para los indicadores es bajo, considerándose el de menor aplicabilidad por parte de las PYME. En el caso de los indicadores que permiten medir la pertinencia de que se aplique la estrategia de crecimiento de integración hacia atrás, se observó que en menor medida este conjunto de indicadores llevarían a considerar esta estrategia como pertinente. Por tanto es posible considerar que en el caso de la perspectiva basada en la motivación la estrategia más adecuada a implantar de acuerdo con el comportamiento de los indicadores analizados sería la estrategia de integración hacia adelante. La baja identificación que se da de manera general en el cumplimiento de los indicadores que permitirían considerar la perspectiva basada en la motivación como adecuada para las empresas es consecuente con el hecho de que tan solo el 23,6% de empresarios PYME de Santiago de Cali – Colombia afronta riesgos e invierte en nuevos negocios; tan solo el 38,7% ha desarrollado acciones de integración con otras empresas

## CONCLUSIONES

Es posible concluir que los indicadores correspondientes a la perspectiva de ciclo de vida y especialmente a la estrategia de diversificación concéntrica, corresponden a los de mayor cumplimiento para las PYME de Santiago de Cali – Colombia. Esto no significa que todas las PYME deban aplicar esta estrategia, ya que cada una debe evaluar las características de su empresa y las características del sector antes de determinar cuál es la estrategia que le permite en mayor medida lograr un crecimiento sostenible. Se evidenció que las empresas aplican diversas estrategias de manera simultánea, se debe prestar especial atención a este aspecto, para que las empresas no apliquen estrategias que sean opuestas en sus características y por tanto dejen de percibir los beneficios de la aplicación de una estrategia que sea adecuada a sus necesidades.



### Limitaciones

Las limitaciones del estudio están concentradas en que la muestra se tomó de manera general entre las PYMES de Santiago de Cali – Colombia, sin hacer distinción del sector económico en que se encuentra ubicadas; por tanto no permite inferir información particular relacionada con los aspectos sectoriales y con la actividad económica que desarrollen las organizaciones.

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### **BIOGRAFIA**

Adriana Aguilera Castro Magíster en Ciencias de la Organización e Ingeniera Industrial de la Universidad del Valle. Profesora Asociada Tiempo Completo de la Facultad de Ciencias de la Administración de la Universidad del Valle – Colombia. Coordinadora del Área de Desarrollo Académico de Administración y Organizaciones. Miembro del grupo de investigación Humanismo y Gestión. [adriana.aguilera@correounivalle.edu.co](mailto:adriana.aguilera@correounivalle.edu.co)

Viviana Virgen Ortiz Maestría en Ciencias de la Organización (c). Ingeniera Industrial de la Universidad del Valle. Docente Ocasional de la Facultad de Ciencias de la Administración de la Universidad del Valle – Colombia. [viviana.virgen@correounivalle.edu.co](mailto:viviana.virgen@correounivalle.edu.co)



# LA HOLDING ESTRATEGIA FISCAL PARA LAS EMPRESAS FAMILIARES

Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila  
Sandra Patricia de la Garza Cienfuegos, Universidad Autónoma de Coahuila,  
Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila,

## RESUMEN

*La presente investigación se realizó en Monclova, Coah., en el año 2011 y tiene por objeto constituir una empresa holding para obtener beneficios fiscales sin caer en la evasión o elusión fiscal, esta alternativa permite controlar desde la cúspide a las demás empresas subsidiarias que han sido creadas. Los resultados muestran que existen en México 4,862 empresas familiares que consolidan para efectos fiscales, las cuales se encuentran integradas en 422 grupos. En este régimen de fiscalización grupal llamado consolidación fiscal permite a las demás empresas llamadas controladas poder acceder a algunos beneficios fiscales, como son las pérdidas registradas en una empresa entre las utilidades de otra empresa que se encuentre integrada en el grupo de consolidación fiscal, es decir: con la idea de contar con un resultado fiscal consolidado y poder en una declaración fiscal una base única los resultados obtenidos de todas las empresas que integran el grupo corporativo. Una vez obtenido el resultado fiscal y determinado el impuesto anual a cargo se podrá diferir en cinco ejercicios siguientes, así se puede utilizar los flujos de efectivo de los impuestos no utilizados, solamente en este régimen de consolidación fiscal, en México el fisco permite el diferimiento de cinco años.*

**PALABRAS CLAVE:** Holding, Beneficios Fiscales Y Diferir Impuestos

## HOLDING THE FISCAL STRATEGY FOR THE FAMILY BUSINESS

### ABSTRACT

*This research was conducted in Monclova, Coahuila, in 2011 and aims to be a holding company for tax benefits without falling into tax evasion or avoidance, this option allows you to control from the top to the other companies that have subsidiaries been created. The results show that there are family businesses in Mexico 4,862 to consolidate for tax purposes, which are integrated in 422 groups. In this control regime group called fiscal consolidation allows other companies controlled calls to access certain tax benefits, such as losses in a company between profits of another company that is built into the tax consolidation group, i.e: with the idea of having a consolidated taxable income in a tax return to a single database the results of all companies in the corporate group. Once the taxable income and determined by the annual tax may be deferred in the next five years, so you can use the cash flows of unused taxes only in the tax consolidation regime in Mexico allows the deferral to five years.*

**KEYWORDS:** Holding, tax benefits and tax deferral

## INTRODUCCIÓN

Los impuestos forman parte de la vida. El escritor Charles Adams señala: “desde el inicio de la civilización, los gobiernos han ideado todo tipo de tributo” estos han generado rechazo e incluso desatado revueltas. El político estadounidense Benjamín Franklin mencionó: “en este mundo no hay nada tan seguro como la muerte y los impuestos”. (Franklin, 1789) lema conocido que se encuentra en el edificio de Servicio de Rentas Internas de Washington, D.C. (EE.UU) “Los impuestos son el precio de una



sociedad civilizada” pero hay que admitir que los gobiernos hacen grandes desembolsos económicos a fin de suministrar y mantener los servicios necesarios.

El simple patrimonio de un individuo pudiera no representar problemas fiscales, sin embargo hay organizaciones más complejas que requieren de un análisis profundo como es contar con un plan estratégico. Para quedar fuera del campo de acción de los individuos o de las sociedades de tipo personalista. El maestro Roberto Mantilla Molina manifiesta que las grandes sociedades de capital como la anónima permiten obtener la colaboración económica de muchos individuos que no temen arriesgar una porción de su patrimonio. (Loyo, 2010) La presente investigación incluye aspectos como son: legal, financiero y fiscal, los cuales tienen por objeto constituir una empresa holding para obtener beneficios fiscales sin caer en la evasión o elusión fiscal, esta alternativa permite controlar desde la cúspide a las demás empresas subsidiarias que han sido creadas.

Mediante el mecanismo descrito, el régimen de consolidación fiscal constituye un beneficio para las empresas que optan por pagar sus impuestos como grupo consolidado, ya que pueden utilizar los flujos de efectivo generados por el diferimiento de impuestos para diferentes fines, opción a la que no pueden acceder empresas que pagan sus impuestos de acuerdo al régimen general. La consolidación fiscal establecida en la ley de ISR puede proporcionar los beneficios siguientes: aplicación inmediata de pérdidas fiscales individuales de las sociedades perdedoras contra las utilidades fiscales individuales de las sociedades ganadoras. El resto de esta investigación está organizada como sigue: en la sección de revisión literaria se presenta la literatura relevante a los antecedentes, la Holding, consolidación fiscal y estructura patrimonial; en la sección de metodología se aplica estudio de casos numeral para ejemplificar sección de resultados, se muestra los beneficios que se pueden obtener al aceptar y aplicar la estrategia fiscal, se presentan los resultados obtenidos en la investigación, sección de conclusiones, sección de referencias bibliográficas y biografía.

## REVISION DE LITERATURA

Las empresas familiares actualmente viven una problemática económica, esto aunado a una pobre legislación que se está viviendo en este país, como son excesos de cargas fiscales, legales y de seguridad social. Otro de los aspectos más críticos es la gestión de la empresa familiar. (Simón, 2007) Se presenta un plan estratégico y operacional para la toma de decisiones, partiendo de la base que son personas físicas para posteriormente constituirse como sociedades mercantiles y así continuar con el objetivo del plan estratégico el cual es: constituir una empresa “Holding”, conocida como sociedad controladora de un grupo de empresas subsidiarias, esto de conformidad con el Artículo 64, contenido en el capítulo VI, Título II de Ley de Impuesto Sobre la Renta que se refiere al régimen de la consolidación fiscal. Se presenta en la figura 1, esquema de una Holding:

La persona física, que cuenta con un patrimonio sea éste pequeño o abundante, la idea es identificarlo, conocer el valor real, contable, fiscal de mercado, evaluarse y por consiguiente conocer la situación jurídica de cada uno de los bienes como son: bienes líquidos, inmuebles, muebles así como obligaciones, saber si existen riesgos en el patrimonio, ya sea legales, fiscales, laborales y mercantiles, por lo que se presenta la estructura siguiente Figura 2.

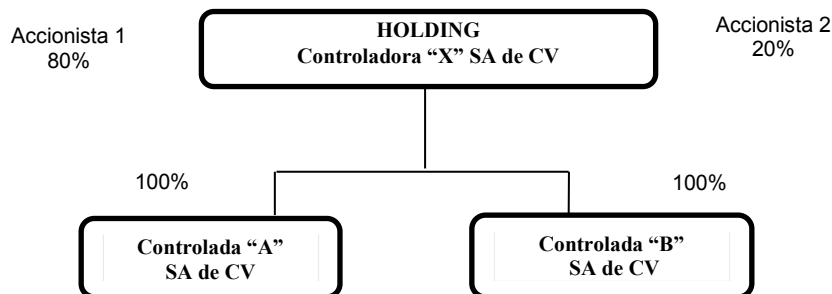
Una vez que el empresario conozca a plenitud su patrimonio, puede aplicar alguna figura legal, sin embargo parte de la estrategia es que adopte la figura legal de unidades económicas, formando varias sociedades anónimas de capital variable para que los bienes del empresario se representen en acciones.



### Código Fiscal de la Federación

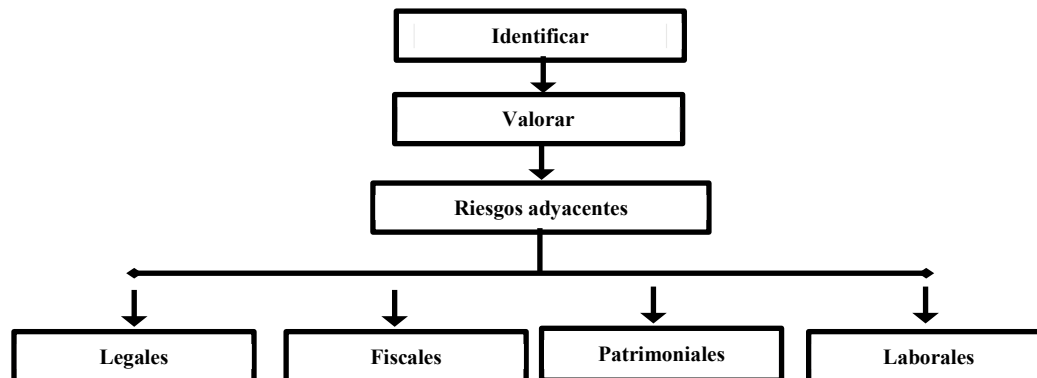
El Código Fiscal de la Federación regula los efectos de las obligaciones de los contribuyentes como lo establece la Constitución Política de los Estados Unidos Mexicanos Supletoriamente el Artículo 1° del CFF; establece "las personas físicas o las morales, están obligadas a contribuir para los gastos públicos conforme a las leyes fiscales respectivas. Las disposiciones de este Código se aplicarán en su defecto y sin perjuicio de lo dispuesto por los tratados internacionales de los que México sea parte. Solo mediante ley podrá destinarse una contribución a un gasto específico".

Figura 1: Esquema de una Holding



En la figura del esquema de una Holding se visualiza la Controladora con dos controladas en forma directa para ejemplificar, se requiere como mínimo una empresa controlada y como máximo no hay límite incluso puede ser en dos niveles es decir representadas como controladas de forma indirecta con la condicionante que cuente con más del 50% de las acciones.

Figura 2: Estructura de Patrimonio



En la figura de la Estructura del patrimonio es para que el empresario conozca a plenitud su patrimonio real que está integrado por sus bienes menos sus deudas u obligaciones que integran riesgos adyacentes como son legales, fiscales, patrimoniales y laborales.

El derecho tributario, regula el nacimiento y los efectos de las obligaciones fiscales que vinculan a los particulares con el estado, el vínculo fiscal tiene naturaleza obligacional de acuerdo a la ley, significa que si solo los entes con personalidad jurídica deben ser centros de imputación de derechos obligacionales, así solo las personas morales en lo individual pueden tener obligaciones fiscales frente al estado, en principio cada sociedad debe medir su propia carga fiscal y pagar tributo lo cual ocurrió hasta que empezó a considerarse un grupo de sociedades como una unidad económica para efectos de impuestos. (Loyo, 2009) Por esta razón, se generó la necesidad de crear herramientas para medir el desempeño financiero como un solo ente o unidad económica.



### Consolidación Fiscal

Concepto de Consolidación fiscal: Es un régimen especial de tributación en la que se aglutinan las fases fiscales integradas en la unidad económica como si se tratara de un solo ente. En la consolidación fiscal las sociedades controladora y controlada aportan sus resultados fiscales; utilidades o pérdida fiscal a la base de impuesto consolidado, las bases fiscales individuales se determinan de acuerdo al título II de la LISR, así como principios y reglas. Existen consideraciones que se deben evaluar, para poder adoptar el régimen de consolidación fiscal. El “boletín Mexicano de derecho comparado” menciona que el régimen de consolidación fiscal supone la existencia de una **unidad económica** carente de personalidad jurídica propia, constituida por dos o más entidades jurídicas que desarrollan actividades económicas y que ejercen sus derechos y responden de sus obligaciones en forma individual; pero que pueden integrar un solo resultado fiscal sobre el cual se calcula el impuesto sobre la renta a cargo del grupo consolidado. Esto les permite posponer el gravamen respecto de actos jurídicos celebrados entre las empresas del grupo y les da la posibilidad de reducir las pérdidas fiscales de una de ellas, contra las utilidades fiscales de otras. Esta consolidación se limita al ámbito fiscal, no tiene efecto respecto a terceros, que no puedan exigir de la sociedad controladora el cumplimiento de las obligaciones a cargo de sus subsidiarias. (Chapoy, 2011) Con la aparición y el desarrollo de grandes grupos corporativos, fue necesario idear nuevos mecanismos para informar a los inversionistas sobre el desempeño y rendimiento de sus inversiones que serán canalizadas a través de un número creciente de sociedades mercantiles. Se hizo usual encontrar estructuras corporativas que tenía una sociedad en la cúspide comúnmente llamada holding o controladora de la cual derivan varias sociedades de segundo, tercero y más niveles inferiores, ubicadas en la misma jurisdicción de la holding o en otras diversas. Las acciones emitidas por todas las sociedades inferiores de segundo y posteriores niveles que son las subordinadas son directa o indirectamente propiedad de la sociedad Holding, de manera que ésta las controla. (Loyo, 2009)

De acuerdo al Artículo 64 de la ley de Impuesto Sobre la Renta para los efectos de dicha ley considera sociedades controladoras las que reúnan requisitos siguientes:

- I. Que se trate de una sociedad residente en México. Para el legislador fiscal sólo las sociedades residentes en México pueden tener el carácter de sociedades controladoras. Para estos efectos debe recordarse que, según la fracción II del Artículo 9º del CFF, una persona moral es residente fiscal en México cuando se ha constituido de conformidad con las leyes mexicanas, o bien, sin haberlo hecho así lo es cuando ha establecido en México la administración principal del negocio o su sede de dirección efectiva.
- II. Que sean propietarias más del 50% de las acciones con derecho a voto de otra u otras sociedades controladas, inclusive cuando dicha propiedad se tenga por conducto de otras sociedades que a su vez sean controladas por la misma sociedad controladora.

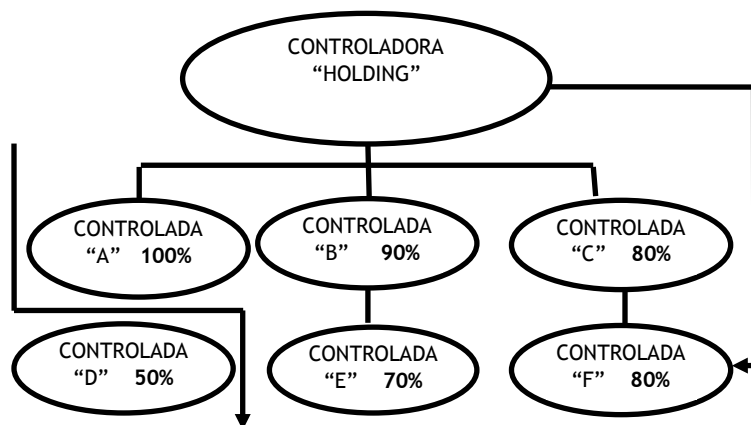
En la consolidación fiscal existen los sujetos involucrados: una “sociedad controladora” es decir, la “Holding”, y al menos una o varias “sociedades controladas” o sea, la sociedad controladora es la que determina el resultado fiscal consolidado del grupo de consolidación, y se encuentra en la cúspide de la estructura corporativa. Las sociedades controladas son subsidiarias de la controladora, y le “aportan”, por decirlo así, sus utilidades o pérdidas fiscales, con las cuales se determina el resultado fiscal consolidado. (Loyo, 2010) Entendiéndose por “Holding” como una sociedad que tiene participaciones en otras empresas con la intención de controlarlas y dirigir las, a diferencia de la sociedad de cartera. La sociedad tenedora de acciones es el principal accionista de las empresas en las que participa, y tiene en su poder más del 50 % de su capital. De acuerdo al Artículo 66 Ley de Impuesto Sobre la Renta.

“Para los efectos de esta ley se considera Sociedades controladas aquellas en las cuales más del 50% de sus acciones con derecho a voto sean propiedad, ya sea en forma directa, indirecta o de ambas formas, de



una sociedad controladora. Para estos efectos, la tenencia indirecta a que se refiere este artículo será aquella que tenga la sociedad controladora por conducto de otra u otras sociedades que a su vez sean controladas por la misma sociedad controladora. Este precepto es complementario a la fracción II del Artículo 64 de la ley del Impuesto sobre la Renta, debido a que conjuntamente definen si una sociedad “Holding” y una o varias subsidiarias reúnen el requisito de tenencia accionaria mínima para considerarse como sociedades controladoras o controladas respectivamente en una consolidación fiscal, el requisito de impuesto sobre la renta en vigor obedece exclusivamente al criterio de “control accionario” de una sociedad controladora sobre sus controladas. (Loyo, 2010)

Figura 3: Holding Con Dos Niveles de Subsidiarias.



En la figura se muestra una “Holding” con dos niveles de subsidiarias, las cuales pueden ser directa o indirectamente controladas, siempre que tenga más del 50% de participación accionaria es decir que la controladora sea dueña de más del 50% de las subsidiarias. Como se aprecia la empresa del segundo nivel que tiene 50% o menos no puede ser controlada indirectamente por una Controladora u “Holding”, mientras que las dos siguientes del segundo nivel si son indirectamente controladas por ser poseídas en más del 50% de la controladora u “Holding”.

## METODOLOGÍA

Se presentan diseños, cálculos y procedimientos enfocados a la consolidación fiscal, tema de gran complejidad, se muestra el esquema de una holding con sus subsidiarias en la que se unifica la utilidad fiscal de todas las empresas como si se tratara de una sola, con la perspectiva de obtener beneficios fiscales y financieros en el que se desarrolla un estudio de casos numeral, se describen desde cómo nacen las empresas, cómo se presentan los pagos provisionales, la compensación de pérdidas, se utilizan instrumentos como la Ley del ISR y su Reglamento, Código Fiscal de la Federación, Ley General de Sociedades Mercantiles, textos jurídicos así como obras de consulta, artículos de conferencias patrimoniales y reflexiones. El procedimiento del estudio de casos numeral se realizó fundamentado en lo que marca la Ley del Impuesto Sobre la Renta en los artículos del 64 al 78.

## RESULTADOS

### Propuesta Fiscal Numeral Con Estudio de Casos

Se presenta análisis de estudio de casos numeral de una Holding y subsidiarias es decir controladora y controladas bajo el esquema de consolidación fiscal; la sociedad Controladora así como las Controladas son empresas de nueva creación con saldos iniciales de sus cuentas contables al 01 de enero del 2011: inician en ceros, a continuación se muestra los estados financieros básicos de la sociedad Controladora “X”, SA de CV así como de sus Controladas “A” y “B”.



<b>Balance General al 31 de Diciembre 2011</b>			
	<b>Controladora</b>	<b>Controlada</b>	<b>Controlada</b>
	<b>X</b>	<b>A</b>	<b>B</b>
<b>Activo Circulante</b>			
Caja	50	20	15
Bancos	100	40	30
Clientes	300	90	70
Inventario	500	120	110
Deudores diversos	30	15	20
<b>Total de Activo Circulante</b>	<b>980</b>	<b>285</b>	<b>245</b>
<b>Activo Fijo</b>			
Edificios	200	50	120
Equipo de transporte	350	220	270
Mobiliario y equipo de oficina	120	90	80
<b>Total de Activo Fijo</b>	<b>670</b>	<b>360</b>	<b>470</b>
<b>TOTAL DE ACTIVO</b>	<b>1650</b>	<b>645</b>	<b>715</b>
<b>Pasivo Circulante</b>			
Proveedores	386	205	327
Documentos por pagar	30	20	40
Acreedores Diversos	100	70	60
Impuestos por pagar	40	20	10
<b>Total Pasivo Circulante</b>	<b>556</b>	<b>315</b>	<b>437</b>
<b>Pasivo Fijo</b>			
Préstamos Hipotecarios	700	300	200
<b>Total Pasivo Fijo</b>	<b>700</b>	<b>300</b>	<b>200</b>
<b>TOTAL PASIVO</b>	<b>1256</b>	<b>615</b>	<b>637</b>
<b>Capital Contable</b>			
Capital Social	100	50	50
Utilidad o pérdida del ejercicio	294	-20	28
<b>TOTAL CAPITAL</b>	<b>394</b>	<b>30</b>	<b>78</b>
<b>TOTAL PASIVO + CAPITAL</b>	<b>1650</b>	<b>645</b>	<b>715</b>

De acuerdo al balance general que antecede se presenta los saldos de la Controladora y de sus Controladas considerando que los saldos reflejan los movimientos del primer ejercicio del régimen de consolidación fiscal. se presenta se presente estado de Resultados de Controladora “X” y Controladas “A” y “B” al 31 de diciembre de 2011, para conocer la utilidad contable neta.

<b>Estado de resultados</b>				
<b>del 1o. de enero al 31 de diciembre 2011</b>				
	<b>Controladora</b>	<b>Controlada</b>	<b>Controlada</b>	<b>Totales</b>
	<b>X</b>	<b>A</b>	<b>B</b>	
Ventas	1,000	400	700	2,100
Costo de Ventas	400	200	550	1,150
Utilidad Bruta	600	200	150	950
Depreciación contable	110	67	82	259
Utilidad de Opcración	490	133	68	691
Costo de Financiamiento	40	20	15	75
Otros Ingresos o Gastos	30	133	13	176
Utilidad antes de Impuestos	420	- 20	40	440
Impuestos	126	-	12	138
Utilidad de Neta	294	- 20	28	302

En este estudio de casos se observa, que la Controlada “A” resulta con pérdida contable por \$ 20.00 mientras que la Controladora “X” y la Controlada “B” presenta respectivamente utilidades de \$ 294.00 y \$ 28.00. se parte de las cifras contables para determinar el resultado fiscal, considerando las partidas que tienen efecto en la determinación del resultado fiscal en la que se muestra de acuerdo al Artículo 46 de LISR que establece; que las personas morales determinaran el ajuste anual por inflación el cual debe ser deducible o acumulable de acuerdo a mecánica establecida en los Artículos 46, 47 y 48 de la Ley de



Impuesto sobre la Renta. Se presenta individualmente conciliación contable fiscal de la Controladora “X”, y Controladas,” A” y “B” S.A. de C.V. con sus respectivas utilidades así como pérdida fiscal que serán utilizados para obtener resultado fiscal Consolidado.

Conciliación Contable Fiscal				
Controladora X, SA de CV	Contrable	PCNF	PFNC	Fiscal
Ingresos				
Ventas	1000			1000
Ajuste anual por inflación acumulable			5	5
Total ingresos	1000			1005
Deducciones				0
Costo de Ventas	400			400
Depreciación contable	110	110		0
Depreciación fiscal			114	114
Costo de Financiamiento	40			40
Otros Ingresos o Gastos	30			30
Impuestos	126	126		0
Total de deducciones	706			584
Utilidad Contable/Fiscal	294	236	119	421
			tasa	30%
			ISR	126.3
Datos adicionales				
Ajuste anual por inflación acumulable	5			
Depreciación fiscal	114			

Conciliación contable Fiscal					Conciliación contable Fiscal				
Controlada A, SA de CV	Contrable	PCNF	PFNC	Fiscal	Controlada B, SA de CV	Contrable	PCNF	PFNC	Fiscal
Ingresos					Ingresos				
Ventas	400			400	Ventas	700			700
Ajuste anual por inflación acumulable			3	3	Ajuste anual por inflación acumulable			13	13
Total ingresos	400			403	Total ingresos	700			713
Deducciones				0	Deducciones				0
Costo de Ventas	200			200	Costo de Ventas	550			550
Depreciación contable	67	67		0	Depreciación contable	82	82		0
Depreciación fiscal			89	89	Depreciación fiscal			85	85
Costo de Financiamiento	20			20	Costo de Financiamiento	15			15
Otros Ingresos o Gastos	133			133	Otros Ingresos o Gastos	13			13
Impuestos	0	0		0	Impuestos	12	12		0
Total de deducciones	420			442	Total de deducciones	672			663
Utilidad Contable/Fiscal	-20	67	92	-39	Utilidad Contable/Fiscal	28	94	98	50
								tasa	30%
Datos adicionales								ISR	15
Ajuste anual por inflación acumulable	3				Datos adicionales				
Depreciación fiscal	89				Ajuste anual por inflación acumulable	13			
					Depreciación fiscal	85			

La conciliación contable fiscal de la Controladora y las Controladas, se identifican como: partidas fiscales no contables en conciliación el ajuste anual por inflación y la depreciación fiscal. Asimismo se presentan como partidas contables no fiscales: la depreciación contable y la provisión de impuestos con fundamentos mencionados con anterioridad. La Controladora “X”, S.A. de C.V., como se observa con resultado fiscal individual de \$ 421 con impuesto de ISR \$126.3 a una tasa de 30%. Los resultados individuales posteriormente serán utilizados para obtener resultado fiscal consolidado. Una vez determinada la conciliación contable fiscal de la Controladora y sus Controladas en forma individual se procede a determinar el resultado fiscal consolidado, esto de acuerdo al Artículo 68 de la LISR, que menciona la mecánica de la determinación del resultado fiscal consolidado o pérdida fiscal consolidada.

Controladora			
Resultado Fiscal Consolidado 2011.			
Sumatoria de utilidades de controladas		50	
Sumatoria de pérdidas de controladas	-	39	
Utilidad o (pérdida) de la controladora		421	
Utilidad o (pérdida) fiscal consolidada		432	
Tasa		30%	
ISR causado		130	
ISR causado en caso de no consolidar		141	
<b>Beneficio</b>		<b>11.70</b>	
El beneficio corresponde al ISR por la pérdida fiscal que se aprovecha en el año en que la misma se genera			



El beneficio de consolidar fiscalmente corresponde al ISR por la pérdida fiscal que se aprovecha inmediatamente es decir en el año en que la misma se genera de acuerdo al Artículo 68 de la Ley de Impuesto sobre la Renta. En este estudio de casos el beneficio es por un importe de \$ 11.70 (Once pesos 70/100 MN) de acuerdo a la determinación del resultado fiscal consolidado que antecede.

<i>Cuenta de utilidad fiscal neta</i>			
	<i>Individual</i>		
	<i>Controladora</i>	<i>Controlada</i>	<i>Controlada</i>
	<b>X</b>	<b>A</b>	<b>B</b>
Resultado fiscal	421	-	50
ISR propio	126	-	15
PTU pagada	-	-	-
No deducibles	-	-	-
Ufin del ejercicio (antes de PC)	295	-	35
Participación consolidable	100%	100%	100%
Ufin del ejercicio (despues de PC)	<b>295</b>	-	<b>35</b>

Una vez que se cuente con los registros individuales de cada una de las empresas del grupo se procede al Registro especial de las utilidades fiscales netas consolidadas como sigue:

<i>Determinación de la UFIN consolidada 2011</i>				
	Utilidad		No	
Ejercicio	fiscal	ISR	deducibles	
2011	<b>432</b>	<b>130</b>	-	<b>302</b>

Los \$ 302.00 (TRESCIENTOS DOS PESOS 00/100 M.N.) representa la UFIN consolidada del ejercicio 2011. Debido a que es el primer ejercicio en el régimen de consolidación fiscal la UFIN consolidada es igual a la CUFIN consolidada. De acuerdo al Artículo 14 de LIS; se determina los pagos provisionales consolidados a cargo de las controladas, debido a que la participación consolidable es del 100% el pago provisional determinado se enterará a la controladora sin que exista pago directo al SAT por las controladas. Resaltando que debido a que es el primer ejercicio en el régimen de consolidación no cuentan con coeficiente de utilidad para la determinación de sus pagos provisionales sin embargo se presume el coeficiente del 5% para ejemplificar el pago provisional.

<i>Determinación de pagos provisionales por controladas</i>		
	<i>Controlada</i>	<i>Controlada</i>
	<b>A</b>	<b>B</b>
Ventas	1000	1500
Coeficiente de utilidad	5%	5%
Utilidad fiscal estimada	50	75
Tasa ISR	30%	30%
Pago provisional	15	22.5
Participación consolidable controladora	100%	100%
Pago Provisional	15	22.5
A cargo pago a la Controladora	15	22.5
Participación no consolidable controladora	0%	0%
Pago Provisional	0	0
A CARGO PAGO AL FISCO	0	0



A continuación se determinan los pagos provisionales consolidados considerando los ingresos mensuales acumulables de la sociedad controladora como de sus controladas.

<i>Determinación de pagos provisionales consolidados</i>			
	<i>Participación consolidable</i>	<i>Ingresos Nomin. Mens</i>	<i>Total</i>
Controlada A	100%	1000	1000
Controlada B	100%	1500	1500
Controladora X			3000
Total de ingresos mens. Acum. consolidables			5500
Coefficiente de utilidad fiscal consolidado			5%
Utilidad fiscal estimada consolidada			275
Tasa ISR			30%
Impuesto a cargo			82.5

<i>Determinación del ISR diferido</i>					
	2011	2012	2013	2014	2015
ISR Diferido en 2011	11.70	11.70	11.70	11.70	11.70
Año para pagar impuesto diferido	2016	2017	2018	2019	2020
Porc. diferido de acuerdo a regla misc.	25%	25%	20%	15%	15%
Impuesto diferido a pagar	2.93	2.925	2.34	1.755	1.755
					11.70

A partir del 2011, la consolidación fiscal se modificó, con esta reforma, las sociedades controladoras deben determinar el “impuesto diferido” que se hubiera generado con motivo de la consolidación en el sexto ejercicio inmediato anterior, pagándolo al fisco federal a lo largo de cinco años mediante un esquema de pagos fraccionados.

## CONCLUSIONES

Cuando las empresas crecen y estas son muchas, es cada vez más difícil estar al pendiente de todas, para evitar esta problemática se recomienda crear una oficina corporativa es decir: la controladora u “Holding”: con el objetivo de estandarizar las normas y políticas con la idea de controlar: producción, distribución de la empresa, con mejores sistemas y manuales que permitan alcanzar mayores índices de productividad y participación en niveles del consorcio. De aquí se desprende, la alternativa que incluye la propuesta fiscal de la empresa familiar como es la de constituir sociedades mercantiles anónimas con tenencias accionarias que le permitan acogerse al régimen de consolidación fiscal.

Derivado de la consolidación se pueden planear razonablemente utilidades fiscales en controladas, aplicando pérdidas fiscales anteriores a su incorporación pendientes de disminuir. Adicionalmente se optimizan recursos financieros de las empresas del grupo por lo que hace al pago del Impuesto Sobre la Renta, se eliminan utilidades generadas en ciertas operaciones entre empresas del grupo. Además existe libre flujo de dividendos entre las empresas que consolidan, gravándose hasta que los distribuye la controladora. De acuerdo a la propuesta numeral de consolidación fiscal presentada, se observa que se aplica las pérdidas en las utilidades se obtiene el beneficio del impuesto a pagar que se observa en el estudio de casos; el impuesto a cargo de la consolidación se puede diferir por cinco años pagando proporcionalmente como lo menciona la ley y sin generar recargos o accesorios. Económicamente el costo es menor si aplica la consolidación y el ahorro fiscal es legítimo. La ventaja de aplicar en forma inmediata en el ejercicio que se generen, las pérdidas fiscales de la “Holding” y de las subsidiarias, contra las utilidades fiscales de las demás compañías del grupo, logrando optimizar el flujo de efectivo por el diferimiento del pago de impuesto sobre la renta a nivel grupo y según se muestran en el estudio de casos de esta investigación por la cantidad de \$ 11.70 (once pesos 70/100 M.N.) constituye la principal ventaja del régimen y lo que lo hace atractivo para su aplicación.



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**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 Innovaciones Contables. Se puede contactar en la Facultad de Contaduría y Administración en carretera 57 km. 4.5, Monclova, Coahuila, México. Correo electrónico: rosahildahdz@prodigy.net.mx

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 es: cienfuegoss2005@yahoo.com.mx Líneas de investigación: Clima organizacional, satisfacción labora, Triple Hélice y Clúster Turístico.

Laura Leticia Gaona Tamez: es Candidata a Doctor en Administración y Alta Dirección. Catedrática Asociada con perfil PROMEP en la Facultad de Contaduría y Administración de la misma Universidad Autónoma de Coahuila, México, adscrita a la cátedra de presupuestos. Se puede contactar en la Facultad de Contaduría y Administración en carretera 57 km. 4.5, Monclova, Coahuila, México. Correo electrónico: lauragaonatamez@hotmail.com



# **POLITICAS Y ESTRATEGIAS DE FINANCIAMIENTO DEL SECTOR COMERCIAL FARMACEUTICO: CASO LA GUAJIRA COLOMBIANA**

Marelis Alvarado Mejia, Universidad de La Guajira

Wilmar Sierra Toncel, Universidad de La Guajira

Ángela Nair Ortiz Rojas, Universidad de La Guajira

Olivia Rangel Luque, Universidad de La Guajira

## **RESUMEN**

*En la actualidad la gestión financiera de los negocios se enfrenta a nuevos desafíos en un contexto global, que demanda la aplicación de nuevas prácticas, técnicas, principios y actitudes por parte de los profesionales de la economía y las finanzas. En este sentido, la presente investigación tuvo como objetivo fundamental determinar las políticas y estrategias de financiamiento del sector comercial farmacéutico, aplicado a las tiendas farmacéuticas del Departamento de La Guajira Colombiana. Se estructuró un marco teórico sustentado en los planteamientos de autores tales como: Gitman (2003), Ortiz (2005), Perdomo (2000), entre otros. La metodología aplicada se tipificó como transeccional descriptiva con diseño no experimental y de campo, realizando el censo poblacional a 170 gerentes de las organizaciones en referencia para el estudio. Como instrumento de recolección de datos se aplicó un cuestionario de 60 ítems, con escala de medición tipo Likert. Los resultados señalaron las pocas competencias cognitivas en el manejo financiero por parte de las personas encargadas de cumplir funciones gerenciales, así mismo, se obtuvo que las tiendas farmacéuticas aplican en alto porcentaje las fuentes de financiamiento a corto plazo para el desarrollo de proyectos de ampliación de su estructura de activos, patrimonio y reservas, no acudiendo a las provisiones para su financiación, lo que indica el no uso de fuentes de financiación externa a largo plazo. Las empresas, prefieren financiamiento a corto plazo, utilizando como estrategia el préstamo comercial en los intermediarios financieros en sus diferentes líneas de créditos. Se concluye que para lograr el desarrollo endógeno del sector es recomendable realizar una acción de formación en competencias financieras de los gerentes de las empresas y fomentar la cultura financiera empresarial dirigida a diseñar y difundir estrategias de financiamiento que permitan lograr el fortalecimiento de la capacidad de gestión de los negocios.*

**PALABRAS CLAVE:** Políticas, Gestión, Estrategias Financieras, Fuentes de Financiamiento.

## **POLICIES AND STRATEGIES FOR FINANCING COMMERCIAL PHARMACEUTICAL SECTOR: THE CASE COLOMBIAN GUAJIRA**

### **ABSTRACT**

*At present the financial management of the business is facing new challenges in a global context, which requires the implementation of new practices, techniques, principles and attitudes on the part of the professionals of the economy and finance. In this sense, the present study aimed to determine the critical Strategic Policy Sector Financing Commercial Pharmaceutical, pharmaceutical stores applied to the Department of La Guajira Colombia. A theoretical framework was structured approaches supported by authors such as Gitman (2003), Ortiz (2005), Perdomo (2000), among others. The methodology used was classified as transactional no experimental descriptive and field, making the population census to 170 managers of organizations in reference to the study. As data collection instruments were administered a questionnaire of 60 items, with Likert scale of measurement. The results point out the few cognitive skills in financial management by those responsible for management functions meet, also, it was found that the*



*drug stores high percentage applied sources short-term financing for developing expansion projects structure of assets, equity and reserves, not going to provisions for funding, indicating no use of external funding in the long term. Companies prefer short-term financing, using the strategy of commercial loan financial intermediaries in their various lines of credit. We conclude that to achieve endogenous development sector is advisable to perform a training in financial skills of managers of businesses and encourage corporate financial culture aimed at designing and disseminating funding strategies that would achieve the strengthening of management capacity business.*

**JEL:** G1, G11, G3, G32, L6, L65

**KEYWORDS:** Policies, Management, Strategy, Financial, Funding Sources.

## INTRODUCCIÓN

En el mundo actual donde las compañías buscan mantenerse a flote en una economía de mercado abierto eminentemente capitalista, se hace imperativa una mentalidad gerencial innovadora en la gestión financiera de los negocios, con capacidad para diseñar políticas y estrategias encaminadas a lograr el posicionamiento competitivo de los negocios en el contexto global. Es este sentido, es necesario el uso de teorías, técnicas y herramientas que contribuyan a mejorar la situación financiera de los negocios y de los sectores económicos a que pertenecen. El país no es ajeno a estas nuevas realidades por lo que desde hace décadas busca el mejoramiento continuo de los indicadores de todas las ramas de la economía, ubicándose el sector farmacéutico como uno de los prioritarios dentro de las políticas públicas y programas de gestión del gobierno por su alta capacidad de generación de ingresos para el país.

Por otro lado, la industria farmacéutica mundial, es considerada como una de las actividades industriales que más genera beneficios a la economía, que cuenta con una demanda creciente y un mercado exigente, por el nivel de riesgo que asume en toda la cadena valor, con una estricta protección industrial y comercial. Además es una de las actividades económicas que más afectan positiva o negativamente el bienestar de un país, sin embargo, estas tienen que actuar en un ambiente hostil para subsistir, provocando que sus esfuerzos se encaminen a crear mecanismos de defensa de una serie de factores tales como: competencia mundial agresiva, incursión de empresas extranjeras, desaprovechamiento de recursos humanos, materiales y financieros, esquema tributario que inhibe el desarrollo productivo, complicados trámites administrativos, y regulación excesiva de la actividad económica y desconocimiento del manejo de información contable y financiero en algunos países.

Ahora bien, las empresas del sector farmacéutico objetos de estudio no escapan a esta realidad del mapa de restricciones planteado, que obviamente inhiben el desarrollo de sus planes de crecimiento, obstaculizando el aprovechamiento de las potencialidades del mismo y de relevante importancia para la economía local, dado el aporte significativo en cuanto a valor agregado se refiere y en el nivel de empleo que genera. En consecuencia, es necesaria la aplicación de un conjunto de técnicas y herramientas de la gestión gerencial moderna y en especial sobre la gestión financiera en lo referente al uso de las fuentes de financiamiento que le permitan a las empresas del sector aprovechar los recursos disponibles mediante una mejor administración de las fuentes de financiamiento, logrando con ello incrementar sus indicadores de liquidez, rentabilidad y endeudamiento, como el resultado una adecuada política de financiamiento en cuanto a la elección de las mejores fuentes de financiamiento y una óptima estructura de financiamiento. Resulta entonces, un hecho relevante el estudio de esta variable en el sector, que permita obtener resultados para orientar a los directivos y el personal del sector hacia el dominio de elementos de gestión de financiera que ayuden al buen desarrollo de los procesos administrativos y económicos, para lograr el eficiente manejo de los recursos y las operaciones del negocio, que garanticen la calidad del servicio y se revierta al final a la cadena de satisfacción del cliente.



En ese orden de ideas, el presente artículo investigación se presenta organizada de la siguiente manera: El primer aparte hace referencia a la revisión de la literatura, se exponen los argumentos teóricos que sustentan el diseño de las políticas y estrategias de financiamiento de forma general y específicamente las referidas al corto plazo. Seguidamente, se presentan los fundamentos, estrategias metodológicas y herramientas que se utilizaron para llegar a los resultados y por ultimo a paso seguido se describen los resultados y las conclusiones de la investigación

## REVISIÓN DE LA LITERATURA

Con la competencia, la difusión de las innovaciones, calificación del recurso humano acorde con los cambios tecnológicos, así como la reestructuración de procesos, la cual es clave para impulsar y consolidar el desarrollo empresarial, se requiere de un volumen importante de recursos monetarios; por tanto para gerentes e inversionistas es fundamental las buenas decisiones de inversión, sin embargo generalmente las empresas y más aun con la recesión mundial, no cuentan con un cash flow, adecuado para realizar tales inversiones, por lo que el estudio de las estrategias de financiamiento se convierte en un factor clave. Dentro de este marco referencial, la definición de las estrategias de financiamiento teóricamente se fundamenta en la existencia de un proceso de planificación financiera en la empresa, el cual comprende los planes financieros a largo plazo, o estratégicos y a corto plazo u operativos y dicho proceso permite analizar el efecto global de las decisiones de financiación y de inversión. En este sentido, las estrategias financieras tienen por objeto coordinar los fondos de una empresa para que sean utilizados de la mejor manera para maximizar su patrimonio y reducir el riesgo de una crisis de liquidez y rentabilidad. En este orden de ideas, para Gitman (2003), la estrategia financiera, consiste en financiar todos los fondos proyectados con fondos a largo plazo y el uso de un financiamiento a corto plazo en caso de una emergencia o un desembolso inesperado.

Desde esta perspectiva, la política de financiamiento tiene por objeto coordinar los elementos de una empresa, consiguiendo con esto reducir el riesgo de pagos, mediante el manejo óptimo de recursos obtenidos de fuentes internas y externas. Para Ortiz (2005), la necesidad del financiamiento viene dada por circunstancias especiales de las políticas financieras de la organización, por lo tanto, cuando las mismas están bien controladas pueden garantizar la existencia de la liquidez suficiente para no tener que recurrir a fuentes de financiamiento. De allí la importancia de profundizar en estas políticas para lograr el buen funcionamiento de la organización.

De la misma manera, el autor señala que la política de financiamiento de cualquier organización debería establecerse mediante la pormenorizada evaluación de las ventajas y desventajas particulares de las deudas y de los aportes de capital. En este mismo orden, Besley y Brigham (2008), manifiestan que las compañías presentan fluctuaciones estacionales, cíclicas o de ambos tipos, y acumulan activo circulante cuando la economía está sólida. Se puede evidenciar que Ortiz (2005) y Besley y Brigham (2008), coinciden en que la política de financiamiento se da de acuerdo a la liquidez con que cuente la empresa en cuanto a las deudas y aportes de capital.

Desde esta perspectiva, la política de financiamiento comprende la política de ventas, política de cobro y política de pago, las cuales bien coordinadas y gestionadas permiten el desarrollo adecuado de las empresas y su correcta financiación. En cuanto a las políticas de ventas: son procedimientos eficientes para que las empresas realicen sus operaciones productivas al exterior de las mismas. En este mismo orden de ideas apunta Perdomo (2000), que la Política de ventas comprende, las ventas de contrato riguroso, ventas a crédito sin descuento, ventas a crédito con descuento por pronto pago y ventas de contado y acreditado con y sin descuento. Del mismo modo, Amez (2002), señala que la política de venta viene dada de los criterios de cada empresa, y está compuesta por la venta a crédito, venta de contado y venta al descubierto. De esta manera, la venta a crédito, es la clase de venta en la cual la cosa objeto de la misma es entregada por el vendedor al comprador con anterioridad a la percepción del pago. La venta de



contado es la modalidad de venta en la cual entrega de la cosa y el pago del precio coinciden en el tiempo. En ese mismo orden de ideas la venta al descubierto es una modalidad en la cual el vendedor se compromete a realizar la entrega de una cosa o mercancía que aún no obra en su poder.

Otro aspecto importante de la política de financiamiento, en términos generales la está determinada por el plazo que otorga la empresa a sus clientes, determinado por las condiciones económicas externas como también de las políticas de Crédito de la empresa. Atendiendo a Besley y Brigham (2008), Manifiestan que la política de cobro se refiere a los procedimientos que sigue la empresa para solicitar el pago de sus cuentas por cobrar. La empresa necesita determinar la fecha y la manera en la cual la notificación de la venta a crédito se transmitirá al comprador.

Para Van Horne y otro (2002), la empresa determina su política global de cobranza mediante la combinación de procedimientos de cobro que emprende. Estos procedimientos incluyen una llamada telefónica al cliente, envío de una carta, envío de una nueva factura, a veces hacer una visita a una persona y la acción legal. Según Perdomo, (2000) son las decisiones básicas para determinar y evaluar los procedimientos que sigue una empresa para cobrar a su vencimiento las cuentas a cargo de clientes. Es entonces claro concluir que la política de cobro según los autores expuestos son los procedimientos que sigue la empresa para recaudar sus ventas a créditos, de tal manera que se pueda equilibrar con la política de pago, para el beneficio financiero de la empresa.

Es preciso señalar, que parte de la administración de una empresa que tiene como función coordinar los pagos de una empresa para el manejo óptimo de efectivo de acuerdo a las políticas y metas de la organización. Según Perdomo (2000) las políticas de pago comprenden el estudio, evaluación y control eficiente de salidas o desembolsos de efectivo de una empresa, para de esta manera optimizar rendimientos y maximizar el patrimonio o valor de la misma. En este mismo orden de ideas, Amez (2002), manifiesta que la política de pago es el proceso que sigue una empresa para determinar de manera adecuada sus desembolsos de dinero. En síntesis se evidencia según los autores expuestos que la política de pago es la manera en que una empresa implementa políticas acordes a la capacidad financiera en que se encuentre. De esta forma, Ortega (2002), concibe el financiamiento, como el proceso que promete obtener recursos financieros, sin embargo, en la consecución de capitales para el financiamiento, el crédito juega un papel muy importante, tanto para la empresa como para las instituciones financieras.

Cabe considerar que siguiendo el concepto de los autores expuestos el financiamiento es la capacidad de adquirir dinero por medio del crédito a cambio de una promesa con una obligación de pagar un equivalente en un futuro. Dentro de las fuentes de financiamiento esta la financiación interna, que la constituye aquellos fondos que la empresa produce a través de su actividad (beneficios reinvertidos en la propia empresa), y está integrada por el ahorro bruto generado por la empresa y constituida por la autofinanciación o beneficios no distribuidos a los propietarios. De igual manera, Perdomo (2000) define el financiamiento como la parte de la administración del pasivo circulante que tiene por objeto estudiar y evaluar la fuente de recursos obtenidos de la propia empresa, motivados por la creación o incremento de reservas complementarias de activo, reservas de pasivos, reservas de superávit, sueldos, salarios e impuestos devengados, así como préstamos de socios con y sin garantías específica, para tomar decisiones acertadas y minimizar el costo financiero.

En cuanto a Suárez (2003), señala que está integrado por aquellos recursos financieros que la empresa genera por sí misma. Sin necesidad de acudir al mercado financiero, se trata en efecto de unos recursos financieros que fluyen en la empresa desde ella misma, a diferencia de los restantes recursos financieros que provienen del exterior, se puede decir que hacen parte de estos: las reservas, las amortizaciones, las provisiones y las previsiones. Las cuales constituyen las cuatro partidas fundamentales en la que se puede agrupar los recursos financieros internos de la empresa. De igual forma para, Sintandrew (2000), la financiación interna la compone aquellos recursos financieros que la propia empresa genera sin necesidad



de recurrir al endeudamiento dentro de las partidas o una parte conveniente de estos beneficios. Posibilitar ambos objetivos les resulta imposible a las empresas Farmacéuticas en la mayor parte de los casos sobre todo aquellos que se encuentran en situaciones marginales o extramarginales. En principio, las reservas son beneficios obtenidos por la empresa y que no han sido distribuidos entre sus propietarios. Pero este concepto solamente es válido desde una perspectiva amplia, ya que se puede hacer una subdivisión de las distintas clases de reservas en función de su origen. Atendiendo a Améz (2002), dice que las reservas Son parte de los beneficios que una empresa genera en un ejercicio económico que no es destinada a dividendo repartible como consecuencia de que por la ley, por los estatutos o por el acuerdo de la junta general se dedica a dotar las diferentes clases de reservas.

Por otra parte, las provisiones, representa el valor de las estimaciones que debe efectuar la empresa para cubrir contingencias de pérdidas como resultadas del riesgo de incobrabilidad, mercados o demérito del costo de los activos, así como las estimaciones para cubrir obligaciones, costos y gastos futuros. Al respecto Ochoa (2002), refiere que las provisiones no representan hechos acabados, en algunos casos contiene estimaciones para determinar la información que corresponde a cada periodo contable. Cabe considerar, que las provisiones son importantes en una organización, puesto que permite que la empresa muestre su situación adaptada a los eventos futuros que pueda derivarse de un gasto o un ingreso eventual. Otro aspecto importante dentro de la financiación interna es la ampliación del patrimonio, que según Amez (2002), es el aumento del Patrimonio de una sociedad que se efectúa mediante la emisión de nuevas acciones o el aumento del valor nominal de las existencias, previo acuerdo de los órganos rectores de la misma. Para Ochoa (2002), esta partida surge cuando los accionistas de la empresa aportan efectivo o bienes. Las fuentes de financiamiento externa, proceden de los recursos que utiliza la empresa para financiarse con fondos provenientes de forma externa.

En este orden de ideas Perdomo (2000), afirma que las fuentes de financiación externa son fondos que proceden de terceros con o sin garantías. Siguiendo a Suárez (2003), está formado por aquellos recursos financieros que la empresa obtiene del exterior, debido a que el capital funcional junto con la financiación interna resulta normalmente insuficiente para satisfacer las necesidades financieras de la empresa, esta tiene que acudir a la llamada financiación externa través del mercado financiero o de fondos prestados en demanda de los diferentes tipos de recursos (esto es, para captar pasivos), que las empresas pueden obtener en este mercado. Por su parte, Ochoa (2002), expresa que el uso de las fuentes de financiación externa es saludable para los accionistas comunes solamente si el rendimiento que ellos obtienen es mayor al rendimiento logrado por los activos de la empresa.

En síntesis el financiamiento externo es la manera como la empresa capta recursos de terceras personas con o sin garantía, sea para el corto o largo plazo. Las fuentes de financiamiento a corto plazo que diariamente utilizan las distintas organizaciones brindándole la posibilidad a dichas instituciones de mantener una economía y una continuidad de sus actividades comerciales estables y eficiente y por consecuencia otorgar un mayor aporte al sector económico al cual participan. En cuanto al financiamiento Chiavenato (1999), refleja que es una operación a través de la cual la empresa obtiene recursos financieros a terceros para capital de trabajo o activos circulantes permanentes, así como para inversiones, agrega también que existen varios tipos de financiamiento. En cuanto a Suárez (2003), está integrado por aquellos recursos financieros que la empresa genera por sí misma. Sin necesidad de acudir al mercado financiero, se trata en efecto de unos recursos financieros que afluyen a la empresa desde ella misma, a diferencia de los restantes recursos financieros que provienen del exterior, se puede decir que hacen parte de estos los pagarés que son documentos escritos mediante el cual una persona se compromete a pagar a otra una determinada cantidad de dinero en una fecha acordada previamente. En Atención a Acedo (1997) lo define como un título valor por medio del cual una persona llamada emitente se compromete a pagar a otra persona, llamada beneficiario, una cantidad de dinero en un plazo dado.



Por su parte, Besley y Brigham (2008), consideran los pagarés como un documento que especifica los términos y las condiciones de un préstamo, incluyendo el monto, la tasa de interés y el programa de reembolso. Según Amez (2002), el Pagaré es un documento mercantil de carácter privado mediante el cual una persona física o jurídica se compromete a efectuar el pago de una determinada cantidad a otra, o a la orden de esta, en una determinada fecha o plazo de tiempo.

Otro documento importante es el crédito comercial es un financiamiento a corto plazo que se les conceden a los proveedores de una empresa para que financie sus compras, de tal manera que puedan responder a sus actividades de manera oportunas siguiendo este orden de ideas Weston y Copeland (1999) manifiesta que el curso ordinario de los acontecimientos, una empresa compra a otras empresas sus suministros y materiales a crédito, y registra la deuda como cuenta por pagar. Las cuentas por pagar, o crédito comercial, constituyen la categoría individual más grande de crédito a corto plazo, representando aproximadamente un tercio de los pasivos circulantes de las corporaciones no financieras.

En cuanto a los créditos bancarios, son un contrato por el cual un banco concede crédito a un cliente, disponiendo este de un dinero por un cierto plazo de tiempo, a cambio de un interés. Siguiendo a Weston Copeland (1999) señala que los préstamos de bancos comerciales, los cuales aparecen en el balance general como documentos por pagar, ocupan el segundo lugar en importancia de crédito comercial como fuente de financiamiento a corto plazo. De igual manera Gitman, (2003), manifiesta que los Créditos bancarios o cuentas por pagar son la principal fuente de financiamiento no garantizado a corto plazo para empresas comerciales. Resultan de las transacciones en las que se compra la mercancía pero no se entrega una nota firmada que demuestre la obligación del comprador con el vendedor. Así mismo, el papel comercial es un término utilizado de forma usual para referirse a los documentos legales, bursátiles, financieros, comerciales, entre otros para referirse a los efectos de comercio. Según Weston y Copeland (1999) dice que el papel comercial se forma de documentos no garantizados, emitidos por empresas para financiar necesidades de crédito a corto plazo. Siguiendo con Ortiz (2005), manifiesta que aunque el crédito comercial concedido por los canales de suministro normales no está afectado por tasas de interés, cuando las empresas no cancelan sus compromisos, conforme a la fecha convenida en la operación de intercambio, se incurre en un costo de capital causado por los descuentos comerciales perdidos.

Por otro lado, la Línea de Crédito significa dinero siempre disponible en el banco, durante un período convenido de antemano. Según Besley y Brigham (2008), una línea de crédito es un acuerdo celebrado entre un banco y un prestatario en donde se indica el monto máximo del crédito que la institución financiera está dispuesta a extenderle al prestatario. El financiamiento a largo plazo, está representado por los adeudos cuyo vencimiento sea posterior a un (1) año, o al ciclo normal de las operaciones de este es mayor. Se originan de la necesidad de financiamiento de la empresa ya sea para adquisición de activos fijos, cancelación de bienes, redención de acciones preferentes, entre otros.

En este orden de ideas, Van Horne y otros (2002), su concepto estriba en que el financiamiento a largo plazo financia necesidades más permanentes, como pueden ser los activos fijos y aumentos fundamentales en cuentas por cobrar e inventarios. Siguiendo a Suárez (2003), señala que está formado por aquellos recursos financieros que la empresa obtiene del exterior, debido a que el capital funcional junto con la financiación interna resulta normalmente insuficiente para satisfacer las necesidades financieras de la empresa, esta tiene que acudir a la llamada financiación externa a través del mercado financiero o de fondos prestados en demanda de los diferentes tipos de recursos (esto es, para captar pasivos), que las empresas pueden obtener en este mercado. Entonces el financiamiento a largo plazo es a más de un año, con frecuencia financian necesidades de fondos diferentes al giro de la actividad normal de la empresa.

En este sentido, la hipoteca es un derecho real que recae sobre un inmueble, permaneciendo en poder del que lo constituye y dando derecho al acreedor para perseguirlo de manos de quien se encuentre y de pagarse preferentemente con el producto de la subasta. Según Amez (2002), las Hipotecas son un derecho



real indivisible, accesorio, limitado y de garantía por el cual quedan sujetos los bienes sobre los que se impone, cualquiera que sea su poseedor, al cumplimiento de la obligación para cuya seguridad fue constituida. Así mismo, una acción es un instrumento representativo de una parte del patrimonio de una sociedad. De esta forma, al adquirir una acción se participa de los beneficios y pérdidas que puede generar el negocio de esa sociedad. Amez (2002), contempla que las acciones son título que representa cada una de las partes iguales en que está dividido el capital social de una sociedad anónima. En ese mismo orden, acciones para León (2009), representan los intereses de los propietarios en la sociedad anónima. En síntesis las acciones son la que representan a los propietarios o socios derechos esenciales en las utilidades de cada ejercicio.

Las empresas generalmente poseen activos fijos y lo reportan en sus balances generales, pero es el uso de los edificios y del equipo lo que es realmente importante, no su propiedad en sí misma. Una forma de obtener el uso de los activos es comprarlos, pero una alternativa es el arrendarlos. Atendiendo a Van Horne y otro (2002) el arrendamiento es una fuente importante de financiamiento de equipo. Para determinado equipo, es el arrendamiento de mediano plazo. Un arrendamiento es un contrato por el cual el propietario de un activo (el arrendador) concede a otra parte (el arrendatario) el derecho exclusivo para utilizar el activo a cambio del pago de la renta.

Según Besley y Brigham (2008), manifiestan que el arrendamiento por lo común, las empresas poseen activos fijos que reportan en sus balances generales. Sin embargo, es el uso de los edificios y el equipo lo importante, y no la propiedad en sí misma. Una forma de obtener el uso de los activos es comprándolos otra es rentarlos. De la misma manera, un bono es una promesa de pago por parte de un emisor que toma fondos de uno o varios inversores. Considerado como una inversión a largo plazo con un nivel de riesgo moderado. En referencia a Ortega (2002), son instrumentos de deuda a largo plazo que representan compromisos de la empresa emisora de pagar el principal a su vencimiento y efectuar pagos oportunos de los intereses sobre el saldo pendiente. Amez (2002), dice que el bono Es un título valor representativo de un empréstito público o privado. Mediante esta clase de títulos las empresas o el Estado reciben fondos a un plazo relativamente corto, del público en general, para financiar sus proyectos y en contrapartida los bonos devengaran un interés para su poseedor.

## METODOLOGÍA

En cuanto al desarrollo de la metodología, se aplicaron las fases y procedimientos estandarizados para una investigación de tipo transeccional descriptiva, con diseño no experimental y de campo. Dado el hecho de que la población que caracteriza al sector objeto de estudio, es finita y accesible totalmente al investigador, no se establece un tamaño de muestra, por ende, se utilizó la técnica del censo, correspondiente a ciento setenta (170) gerentes de las organizaciones en referencia para el estudio. Como instrumentos de recolección de datos se aplicó un cuestionario dirigido a los gerentes, de 60 ítems, con escala de medición tipo Likert. Para determinar la validez, el instrumento fue sometido al juicio de cinco (5) jueces expertos en el área de la gerencia empresarial específicamente en el área de finanzas y la metodología de la investigación. La confiabilidad se estableció a través del coeficiente de confiabilidad de Alfa Crombach, aplicado a una muestra piloto equivalente al 20% de la población obteniéndose como resultado un  $\alpha = 0.91$  para el instrumento dirigido a los gerentes. Para los resultados se utilizó el procedimiento estadístico de análisis de frecuencia y la media mediado por la hoja de cálculo Excel.

## RESULTADOS

En cuanto a los resultados de la investigación se pudo determinar: La existencia de una baja frecuencia de atributos en los indicadores política de cobro y política de pago que compone la dimensión de políticas de financiamiento, lo que demuestra la falta de políticas definidas en la organización, teniendo en cuenta que si existe frecuencia de atributo con el indicador política de ventas, evidenciando que las empresas del



sector si tienen definidas sus políticas de ventas. Los planteamientos anteriores, demuestran la inadecuada política de financiamiento existentes en la empresas, ya que lo expuesto va en contraposición a lo planteado por Ortiz (2005), quien señala que la necesidad del financiamiento viene dada por circunstancias especiales de las políticas financieras de la organización cuando las mismas están bien controladas y gestionadas pueden garantizar la existencia de la liquidez suficiente para no tener que recurrir a fuentes de financiamiento. De allí la importancia de profundizar en estas políticas para lograr el buen funcionamiento de la organización.

En lo concerniente a examinar las fuentes de financiamiento, utilizadas en las empresas del sector farmacéutico, las fuentes de financiamiento interna, un alto porcentaje indicó que las empresas utilizan sus reservas como fuente de financiación, un alto porcentaje manifestó que no se vale de sus provisiones para su financiación, un alto porcentaje dice que en su mayoría acude a la ampliación del patrimonio para su financiación., sin embargo se puede apreciar que existe una baja presencia de atributos en el indicador de provisiones, esto debido a que estas empresas no tienen en cuenta las provisiones para su financiación, notándose que las empresas acuden a la reservas y a la ampliación del patrimonio para financiarse.

Con relación a las fuentes de financiación Externa a corto plazo, un alto porcentaje indicó que las empresas acuden a préstamos bancarios y créditos comerciales para financiarse, como también a líneas de créditos, mostrando que no tiene en cuenta para su financiación los pagarés, ni los papeles comerciales. De acuerdo a lo expuesto, manifiesta Suárez (2003), está formado por aquellos recursos financieros que la empresa obtiene del exterior, debido a que el capital funcional junto con la financiación interna resulta normalmente insuficiente para satisfacer las necesidades financieras de la empresa, esta tiene que acudir a la llamada financiación externa través del mercado financiero o de fondos prestados en demanda de los diferentes tipos de recursos (esto es, para captar pasivos), que las empresas pueden obtener en este mercado. Siguiendo con la financiación corto plazo que según León (2009) consiste en obligaciones que se espera que venzan en menos de un año, es necesario para sostener gran parte de los activos circulantes de la empresa, tales como caja, valores negociables, cuentas por cobrar e inventarios, un alto porcentaje indicó que las empresas acuden a préstamos bancarios para su financiación, un alto porcentaje arrojó que se cuentan con las reservas como fuente de financiación y un bajo porcentaje mostró que no acuden a las provisiones para financiarse. Para la financiación largo plazo, se evidencia que un alto porcentaje indicó que no acude a la financiación a través hipotecas, ni acciones, arrendamientos, bonos.

En este orden Van Horne y otro (2002) su concepto estriba en que el financiamiento a largo plazo financia necesidades más permanentes, como pueden ser los activos fijos y aumentos fundamentales en cuentas por cobrar e inventarios. Así mismo, se puede apreciar la baja presencia del atributo en los indicadores que componen la dimensión de fuentes de financiamiento externas a largo plazo, lo cual indica que estas empresas no se financian con hipotecas, acciones, arrendamiento ni bonos.

## CONCLUSIONES

Los cambios constantes que se dan en el ambiente, obligan a las empresas a enfrentarse a retos importantes derivados de su participación en la economía global, dentro de los cuales las estrategias de financiamiento cumplen un papel fundamental para impulsar el desarrollo. Es por ello, que el financiamiento se considera como uno de los problemas de más importancia dentro del sector farmacéutico. La investigación realizada permitió detectar que la mayoría de las empresas del sector farmacéutico no tienen definidas sus políticas de financiamiento de cobro y pago para llevar a cabo sus operaciones comerciales, sin embargo en lo que respecta a política de ventas se evidencia políticas definidas. En cuanto a los resultados obtenidos con el financiamiento a corto plazo que han sido utilizados por las empresas, destaca los préstamos bancarios y créditos comerciales, mientras que el financiamiento a largo plazo no se evidencia. Dado el tamaño y tipo de operación de estas empresas, están más orientadas hacia estrategias de financiamiento a corto plazo, recurriendo principalmente a



préstamos bancarios y créditos comerciales, con lo cual solo satisfacen requerimientos de capital de trabajo, de modo que cuando buscan ampliar sus operaciones deben recurrir a la banca privada que ofrece plazos y montos mayores. Notándose, que estas empresas no recurren a fuente de financiación externa, bien sea por el desconocimiento y/o dificultades de acceso a las fuentes de financiamiento, la cantidad de requisitos exigidos, así como la falta de una visión de negocio o gerencial para la ejecución de estrategias de financiamiento, que les permita ampliar sus operaciones y lograr el desarrollo de estas empresas.

Sin embargo, el sector estudiado, en caso de usar una fuente de financiamiento externa sería privada, lo cual no contrasta por un lado con la conducta esperada de financiarse al más bajo costo; ventaja que ofrecen los organismos públicos, y por otro, la ventaja de acceder a una tasa de interés menos costosa. Por tanto, otros factores distintos a la tasa de interés como la cantidad de requisitos exigidos, el tiempo de respuesta, monto y plazo del financiamiento constituyen variables importantes para la toma de decisiones financieras. En conclusión final, el empresario, no ha internalizado la importancia que tiene las políticas y estrategias a la hora de seleccionar una fuente de financiamiento adecuada. En este sentido, se recomienda que para lograr el desarrollo endógeno del sector es recomendable realizar una acción de formación en competencias financieras de los gerentes de las empresas y fomentar la cultura financiera empresarial dirigida a diseñar y difundir políticas y estrategias de financiamiento que permitan lograr el fortalecimiento de la capacidad de gestión de los negocios.

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Marelis Mercedes Alvarado Mejía, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigadora, adscrita a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: malvarado@uniguajira.edu.co

Wilmar Sierra Toncel, Administrador de Empresas, Especialista en Finanzas y en Auditoria de Sistemas, Magíster en Gerencia Empresarial, y Doctor en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigador, adscrito a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: wsierra@uniguajira.edu.co

Ángela Nair Ortiz Rojas, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigador, adscrito a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: aortiz@uniguajira.edu.co

Olivia Isabel Rangel Luquez, Administradora de Empresas, Especialista en Finanzas, Magíster en Gerencia Empresarial, y Doctora en Ciencias Gerenciales de la Universidad Dr. Rafael Belloso Chacín en Maracaibo Venezuela, Docente Investigadora, adscrita a la Facultad de Ciencias Económicas y Administrativas de La Universidad de La Guajira en Colombia. E-mail: orangel@uniguajira.edu.co



# EL CLIMA ORGANIZACIONAL DEL SECTOR TEXTIL: EL CASO DE LAS EMPRESAS FAMILIARES DE TIJUANA, B.C., MÉXICO

María Virginia Flores-Ortiz, Universidad Autónoma de Baja California

Alfonso Vega-López, Universidad Autónoma de Baja California

Marcela Solís-Quinteros, Universidad Autónoma de Baja California

## RESUMEN

*El clima organizacional es una herramienta valiosa para cualquier empresa familiar se le concede mayor importancia al ambiente en el cual los colaboradores realizan sus actividades y busque el mejoramiento de su ambiente para lograr su desarrollo. El presente trabajo contempla una investigación para analizar las dimensiones de gestión, supervisión y esfuerzo del clima organizacional que inciden de manera directa en el desarrollo las empresas familiares del sector textil. 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 de las empresas familiares del sector textil en Tijuana, B.C, México. Se procesó la información recabada con aplicación del programa estadístico SPSS para el análisis descriptivo e inferencial, logrando como resultado determinar que dimensiones del clima organizacional son las que inciden en el desarrollo de las empresas familiares del sector industria.*

**PALABRAS CLAVES:** Empresa familiar, clima organizacional, sector textil

**JEL:** L21, L22

## ABSTRACT

*The organizational climate is a valuable tool for any family owned company gives greater importance to the environment in which the partners carry out their activities and look for the improvement of their environment to achieve its development. This work involves an investigation to analyze the dimensions of management, supervision and effort of the organizational climate that have a direct impact on the development the family businesses in the textile sector. The research methodology is both quantitative and qualitative. Quantitative research is applied to the survey, through questionnaires to the employees of the family businesses in the textile sector in Tijuana, B. C, Mexico. To process the information gathered with application of the statistical program SPSS for the descriptive and inferential analysis, achieving as result determine which dimensions of the organizational climate are those affecting the development of the family businesses in the industry sector.*

**KEY WORDS:** Family business, organizational climate, textile sector

**JEL:** L21, L22

## INTRODUCCIÓN

El clima organizacional es un tema de importancia en la actualidad para casi todas las empresas familiares, las cuales buscan un continuo mejoramiento del ambiente en su organización, para así lograr el desarrollo de la misma, sin perder de vista que el recurso más significativo y valioso son las personas que la integran. Conforme las empresas han evolucionado en la forma de realizar sus procesos y funciones, también ha cambiado su perspectiva y la manera como contextualizan el trabajo, de modo que ahora se le otorga mayor importancia al ambiente en el cual los colaboradores realizan sus actividades.



Esto se debe a que tiene una considerable influencia en el desempeño organizacional y la satisfacción de los miembros dentro de las compañías. (Hernández Sampieri y Méndez, 2012) De manera genérica lo identificamos como el ambiente que se vive en la empresa en un momento determinado; en donde puede resultar agradable o desagradable trabajar; o bien como la cualidad o propiedad del ambiente general, que perciben o experimentan los miembros de la organización, las que pueden ser de orden interno o externo y que influyen en su comportamiento. (Jiménez, 2011)

Para las empresas familiares resulta de suma importancia medir y conocer el clima organizacional, ya que este puede impactar significativamente en su desarrollo. Numerosos estudios han indicado que el clima organizacional puede hacer la diferencia entre una empresa con excelente desempeño y otra de bajo desempeño, de aquí la importancia de conocer el clima organizacional ya que se refiere al conjunto de propiedades medibles de un ambiente de trabajo, según son percibidas por quienes trabajan en él.

## REVISIÓN LITERARIA

### Empresa familiar

La empresa familiar es una figura mundial que tiene una gran importancia en la economía de un país por su número, su contribución al producto interno bruto y su capacidad de generar empleos, sin embargo, es considerada muy vulnerable en cuanto a su duración, sobre todo en el momento de pasar de una a otra generación. Ahora bien, cuando se estudia este tipo de empresa, en que no existe un consenso sobre su definición, es importante delimitar su concepto, revisaremos algunas aportaciones importantes de los teóricos de la materia. (De la Garza, Lorente y García 2012)

Por lo tanto (Belasteguigoitia, 2012) hace referencia que la empresa familiar es una organización controlada y operada por dos o más miembros del mismo grupo familiar con la intención que la empresa continúe en propiedad de la familia. Existen casos los cuales también se pueden considerar como empresas familiares: a) Una organización controlada mayoritariamente por una familia pero que no es operada por sus miembros, b) un negocio de una gran compañía multinacional operada por miembros de una familia local, c) una empresa controlada por dos personas sin relación familiar cuyos hijos trabajan en ella, d) un negocio que es propiedad de dos amigos del alma, que son como hermanos.

En tanto que Meroño (2009), menciona que las empresas familiares tienen como particularidad la implicación de la familia en la propiedad y gestión. Estos aspectos condicionan el funcionamiento y los objetivos de la organización. Pero que, en cualquier caso, son empresas y deben regirse por leyes económicas, esto quiere decir que debe prestarse la máxima atención a las cuestiones empresariales.

Tal es así que gestionar adecuadamente los aspectos familiares tiene por fin menoscabar las reglas de funcionamiento de cualquier empresa. En este contexto es imprescindible fijar como objetivo la profesionalización de la gestión (Meroño, 2009). Con frecuencia se entiende erróneamente que profesionalizar consiste en incorporar a las responsabilidades directivas a personas ajenas a la familia, por tanto, es preciso definir lo que significa profesionalización que no es otra cosa que disponer de unos directivos y unos sistemas de gestión que permitan las decisiones y el funcionamiento más eficaz y eficiente. Y por supuesto la independencia de la pertenencia a la propiedad familiar.

(Meroño, 2009). Román (2009), señala que la diversidad de definiciones de empresa familiar es tal que ha llegado a afirmarse que existen tantas de éstas como número de autores que tratan el tema (Croutsche y Ganidis, 2008). Asimismo Román (2009), menciona que una definición integral de empresa familiar establece que éstas son una síntesis única de los siguientes elementos: a) control sobre la propiedad (15% o más) por parte de dos o más miembros de una familia o asociación de familias; b) influencia estratégica de los integrantes de la familia en la dirección de la empresa; c) interés por las buenas relaciones familiares; d) interés en la continuidad de la empresa de generación a generación (Poza, 2004).



Para esta investigación se utilizó el modelo de los tres círculos (Tagiuri y Davis, 1982), es uno de los que han sido más empleados para describir distintas situaciones actuales y futuras de las empresas familiares. En este modelo cada círculo representa un grupo de personas, con particulares características en relación con la empresa familiar, y las intersecciones de los círculos los grupos de personas que poseen dos o tres de las tres características identificadas por el modelo.

Según coincidan en mayor o menor grado los tres círculos, es decir, estos se superpongan como atraídas por una fuerza centrípeta, algo que suele ocurrir en primera y segunda generación, o se distancien como separados por una fuerza centrífuga, como acostumbra a pasar en empresas familiares de gran tamaño, se estará frente a distintos tipos de empresas familiares, con características muy diferentes, por el número de protagonistas que en ellas trabajan o con ellas tienen relación, por los distintos roles que desempeñan y sus diferentes intereses, así como por el contenido de las relaciones y actitudes que entre unas y otras personas se dan.

### El Clima Organizacional

En un estudio realizado por Hernández Sampieri y Méndez (2012), mencionan que el concepto de clima organizacional ha recibido en las últimas décadas una atención considerable por parte de los administradores del desarrollo empresarial, particularmente a partir del 2000 (Hernández Sampieri y Andrade, 2011). Lo anterior se debe a que la mayoría de los modelos que caracterizan el comportamiento organizacional se centran en las percepciones del ambiente laboral al que se refieren como clima organizacional. (Patterson et al. 2005). Asimismo Hernández Sampieri y Méndez (2012), señalan que aunque recientemente, la mayoría de las definiciones conceptualiza al clima organizacional o laboral 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, Ehrhart y Macey, 2011; Datta et al., 2010; Neal et al., 2005) Chiavenato (2011), hace mención que como consecuencia del concepto de motivación (en el nivel individual) surge el concepto de clima organizacional (en el nivel de la organización) como aspecto importante de la relación entre personas y organizaciones. El clima organizacional está íntimamente relacionado con la motivación de los miembros de la organización, cuando la motivación entre los participantes es elevada, el clima organizacional tiende a ser elevado ya proporcionar relaciones de satisfacción, ánimo, interés y colaboración y colaboración entre los participantes.

Así el clima 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). Para efectos de esta investigación se tomaron en cuenta como variable dependiente el desarrollo de las empresas familiares y como variable independiente el clima organizacional con las siguientes dimensiones: la gestión, supervisión y esfuerzo para determinar si estas inciden en el clima organizacional para el desarrollo de las empresas familiares del Sector Textil de Tijuana, B.C. México. Gestión. Es contingente y situacional pues depende de aspectos como la cultura de cada organización, la estructura organizacional adoptada, las características del contexto ambiental, el giro de la organización, la tecnología utilizada y los procesos internos. (Chiavenato, 2011).

Supervisión. Es el apoyo que tiene el empleado del supervisor inmediato, es decir, la percepción del subordinado de la forma en que su jefe lo supervisa. (Belausteguigoitia, 2012). Esfuerzo. Se define como el tiempo y la energía que la persona invierte para obtener los resultados y los logros que se esperan de ella en su trabajo. Está constituido por dos dimensiones: el tiempo dedicado al trabajo y la intensidad del trabajo (Belausteguigoitia, 2012).



## METODOLOGÍA

Para el presente trabajo se eligió una muestra de 43 propietarios de las empresas familiares del sector textil afiliados al padrón de la Cámara Nacional de la Industria de Transformación (CANACINTRA) delegación Tijuana, Baja California. A los propietarios se les aplicó un cuestionario titulado conformado por con 75 preguntas relacionadas al tema de estudio. Una vez recopilada la información de los cuestionarios, se procedió a la elaboración de una de base de datos en SPSS y posteriormente se procedió a la captura de la información para luego se realizó el respectivo análisis y su interpretación. Se utilizó una escala de medición con una escala de *lickert*. Se elaboraron los cuadros y gráficos que nos permite determinar los factores claves que influyen en el proceso de sucesión de las empresas familiares del Sector Textil en Tijuana, B.C., México.

### Objetivo General

Determinar los factores que inciden el clima organizacional para el desarrollo de las empresas familiares del Sector Textil en Tijuana, B.C., México

### Objetivo Específico

Determinar si la gestión, supervisión y el esfuerzo inciden en el clima organizacional para el desarrollo de las empresas familiares del sector textil en Tijuana, B.C., México.

*Diseño De La Muestra:* El diseño de la muestra es resultado de la identificación de una población total de 43 empresas familiares del sector textil servicios, registradas en Cámara Nacional de la Industria de Transformación, (CANACINTRA) delegación Tijuana, en Baja California, y de la consideración del porcentaje de presencia sobre la población total, dando como resultado 33 empresas 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 empresas familiares es conocido y la representatividad de la muestra está determinada por un error permisible de 0.068, con un nivel de confianza del 95% y  $p = q = 0.5$ . Para la recolección de la información se realizaron entrevistas personales, para aclarar cualquier duda que tuviera el entrevistado, acerca de alguna de las preguntas del cuestionario, finalmente se obtuvieron 43 encuestas, estas fueron válidas y ninguna fue excluida al momento de analizar la información

Tabla 1: Total de Empresas Según CANACINTRA, Marzo 2011

	Población	Muestra
Total de empresas fabricantes de prendas de vestir	43	33

*La tabla muestra que el total de empresas registradas, integran una población de 43 la población se considera con características homogéneas y se contó con una población finita, porque se conoce el número de empresas familiares, dando como resultado que la muestra esperada es de 33 empresas.*

### Validación Del Instrumento

A los propietarios se les aplicó un cuestionario conformado con 75 preguntas, el cual fue validado relacionado al tema de estudio, a través de un análisis factorial confirmatorio. Se utilizó una escala de medición con categorías de respuestas de opción múltiple. Se elaboraron los cuadros que permiten un análisis para determinar los factores claves, que influyen en el proceso de sucesión de las empresas familiares del Sector Textil en Tijuana, B.C., México. 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.).

Tabla 2: Análisis Factorial Confirmatorio

Variable	Dimensión	Alfa Normal	Alfa Estandar
Competitividad sistémica	Competitividad	0.70	0.70
	Tecnología	0.60	0.60
	Rentabilidad	0.70	0.70
	Proceso de sucesión	0.80	0.80
Conflictos intergrupales	Contexto familiar	0.80	0.80
	Desarrollo de personal	0.80	0.80
Actitudes propietarios	Consejo de familia	0.80	0.80
	Estilos de liderazgo	0.80	0.90
	Formación del propietario	0.80	0.80
Clima organizacional	Gestión	0.70	0.80
	Supervisión	0.90	0.90
	Esfuerzo	0.90	0.90

*Esta tabla muestra los resultados del análisis confirmatorio efectuado para validar el instrumento de medición utilizado en la investigación. Fuente elaboración propia (2012).*

Tabla 3: Análisis de Fiabilidad

Alfa de Cronbach	No. de elementos
.736	43

*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 .736, 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 (2012)*

## RESULTADOS

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 0.5, lo cual representa una correlación positiva de moderada a fuerte. Como se muestra en la Tabla 4. Resultando las variables independientes con una correlación más alta de acuerdo al criterio establecido con anterioridad, el esfuerzo y supervisión. Incidiendo de manera directa dos de las dimensiones de la variables independiente de clima organizacional con la variable dependiente el desarrollo de las empresas familiares.

Tabla 4: Correlaciones Bivariadas (Matriz de *Pearson*) de las Variables Independientes

Correlación entre Variables	Correlación
Esfuerzo – Desarrollo de Personal	.606**
Supervisión –Estilo de Liderazgo	.779**
Supervisión – Formacion del propietario	.670**

*En la tabla se observan las correlaciones que resultaron del análisis estadístico a través del SPSS 15. Se muestran las correlaciones más altas con respecto a las variables independientes, dando como resultado que el esfuerzo incide en el desarrollo de personal en un 0.606, la supervisión incide en el estilo de liderazgo en un 0.779, asimismo también la supervisión incide en la formación del propietario en un 0.670 siendo dos dimensiones del clima organizacional las que presentan correlaciones significativas en el nivel 0.01, dado como resultado las siguientes correlaciones en cada uno de ellos: cultura organizacional con 0.608, selección 0.582, liderazgo 0.533, capacitación 0.636 y proceso de profesionalización 0.589 \*\*La correlación es significativa en el nivel 0.01 \* La correlación es significativa en el nivel 0.05*

Una vez realizado el análisis de correlación, se determina que las dimensiones del clima organizacional que inciden de manera directa en el desarrollo de las empresas familiares son las siguientes: La correlación entre el esfuerzo con el desarrollo de personal tiene un coeficiente de .606 con un nivel de



significancia de 0.01, lo cual muestra una correlación moderada sustancial más alta entre estas dos variables. Se observa que la correlación entre la supervisión y el estilo de liderazgo del propietario muestra un coeficiente de .779 con un nivel de significancia del 0.01, lo cual muestra una correlación marcada alta. De igual manera la correlación entre la supervisión con la formación del propietario muestra un coeficiente de .670 con un nivel de significancia de 0.01, lo cual muestra una correlación moderada sustancial entre estas dos variables. Los empleados consideran que las relaciones interpersonales con los miembros de la familia, directivos y compañeros de trabajo son excelentes y los miembros de la familia, directivos y empleados están de acuerdo con la supervisión que reciben, con la proximidad y frecuencia con la que son supervisados. De igual manera están de acuerdo con la forma en que se juzga su trabajo de parte de los miembros de la familia y directivos, de que reciben un trato de igualdad y justicia de parte de la empresa y que están de acuerdo con el apoyo que reciben de parte de los empleados.

Asimismo se mantiene una excelente comunicación con ellos y que los mecanismos de comunicación con que cuenta la empresa son eficaces para la toma de decisiones. Consideran que el esfuerzo de los familiares que trabajan en la empresa y los directivos buscan mantener un paso uniforme de trabajo y se esfuerzan vigorosamente en realizar sus actividades por lo cual reciben el apoyo de los empleados. En lo que se refiere a la gestión los criterios utilizados al momento de designar cargos directivos dentro de la empresa se basan en la formación y en la experiencia profesional cuando el puesto es ocupado ya sea por un miembro de la familia o una persona ajena a ella. La remuneración del trabajo de los miembros familiares en comparación con el valor del mercado en la empresa se encuentra de acuerdo a la media que se maneja en el mercado laboral, por lo cual se encuentran de acuerdo con los sueldos que perciben.

## CONCLUSIONES

En lo que se refiere a la satisfacción laboral manifiestan que están medianamente de acuerdo los miembros de la familia y directivos en que se encuentran satisfechos con el trabajo que realizan, aunque se presentan algunas inconformidades. Aun así, se encuentran satisfechos con las oportunidades que les ofrece el trabajo y esto permite a los miembros de la familia y directivos realizar cosas para destacarse. Consideran que se encuentran remuneradas de manera adecuada las actividades que realizan con el sueldo que perciben los miembros de la familia y directivos, debido a esto y otros factores, los objetivos y metas que deben alcanzar, las pueden lograr. En cuanto a la remuneración del trabajo de los miembros de la familia esta igualado al valor del mercado laboral, es decir, no existe una sobrevaluación de los puestos.

El estilo de liderazgo en las empresas familiares de prendas de vestir se presenta a través del propietario ya que como líder acepta las decisiones de los demás miembros de la familia y colaboradores, valoran el tener buenas relaciones con todas las personas que trabajan en la empresa, prefieren aceptar las ideas, opiniones o actitudes de los demás y no promover las suyas, manifestándose un liderazgo democrático. Cuando hay ideas, opiniones o actitudes diferentes a las suyas, buscan posiciones intermedias y escuchan, teniendo convicciones claras, pero cambian de opinión cuando surge una buena idea. Los miembros de la familia, directivos y empleados están de acuerdo con la supervisión que reciben, de parte de su jefe inmediato o del propietario. También están de acuerdo con la frecuencia y proximidad en la que son supervisados y con la manera en que se juzga su trabajo.

Asimismo, los miembros de la familia, directivos y empleados están de acuerdo en que todos reciben un trato de igualdad y justicia por parte de la empresa y con el apoyo que reciben. Por último en cuanto al esfuerzo, los familiares que trabajan en estas empresas y los directivos buscan mantener un paso uniforme de trabajo, y de igual manera, los familiares se esfuerzan vigorosamente y los demás apoyan para alcanzar las metas y objetivos. El hallazgo fundamental de esta investigación tiene como resultado que las dimensiones del clima organizacional que inciden directamente en el desarrollo de la empresa familiar del sector textil son el esfuerzo y la supervisión.



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## **BIOGRAFIA**

Dra. Maria Virginia Flores Ortiz. Coordinadora del área de Recursos Humanos. Catedrático de la Universidad Autónoma de Baja California, Facultad de Contaduría y Administración. Certificación de ANFECA y PROMEP

Dr. Alfonso Vega López. Coordinador de la Maestría en Administración de la Facultad de Contaduría y Administración. Universidad Autónoma de Baja California. Catedrático. Certificación de ANFECA y PROMEP.

M.A. María Marcela Solís Quinteros. Coordinadora del área de Producción Catedrático de la Universidad Autónoma de Baja California, Facultad de Contaduría y Administración. Reconocimiento PROMEP.



# LAS REDES Y PROCESO DE INTERNACIONALIZACIÓN DE PEQUEÑAS Y MEDIANAS EMPRESAS: EL CASO DE LA INDUSTRIA DEL SOFTWARE DE COSTA RICA

Luis Zárate, Universidad Autónoma de Barcelona

## RESUMEN

### INTRODUCCIÓN

Existe entre la diversidad de teorías, la dificultad para que alguna, por sí misma, sea capaz de dar explicación al proceso de internacionalización en diversas circunstancias o sectores. Explicaciones teóricas más robustas y/o modernos marcos conceptuales parecen emerger de la combinación de múltiples teorías. En particular, la internacionalización de pequeñas y medianas empresas intensivas en conocimiento es un proceso complejo que necesita una visión más holística del fenómeno (véase por ejemplo: Bell et al., 2003, Crick y Spence, 2005; Johanson y Vahlne, 2003; Jones, 1999; Oviatt y McDougall 2005; Young et al., 2003). El propósito de esta investigación será explorar el proceso de internacionalización de las pequeñas y medianas empresas del sector del software en una economía pequeña y abierta (Costa Rica), bajo la perspectiva de tres importantes teorías (Modelo de Uppsala, Modelo de Nuevas Empresas Internacionales-INV y Modelo de Redes). Más específicamente, este trabajo busca mejorar la comprensión de cómo las relaciones de redes impactan los patrones y procesos de internacionalización de las PYMES de software, particularmente en términos de la selección de mercado y modo de entrada.

### REVISIÓN LITERARIA

#### El proceso de internacionalización

Los estudios empíricos sobre internacionalización de empresas pequeñas y medianas de software dan creciente evidencia que estas empresas no siguen etapas **específicas** en su proceso de internacionalización (Arenius, 2005; Bell, 1995; Crick y Spence, 2005; Moen et al., 2004). Pero, en las investigaciones de Coviello y Munro (1997), Hashai y Almor (2004). Ojala (2008) y López et al. (2009) se han encontrado varias etapas en el proceso de internacionalización de las empresas de software, aunque el proceso de internacionalización de estas PYMES ha sido más rápido y con menos etapas que las descritas en el modelo de Uppsala.

#### Selección del mercado

Aún cuando, algunos estudios empíricos muestran que la distancia psicológica podría explicar el comportamiento de la internacionalización de las pequeñas y medianas empresas de software, planteando que tienden a entrar primero a un mercado psicológicamente próximo, también se reconoce que hay otros factores que explican mejor su internacionalización (Arenius, 2005; Bell, 1995; Coviello y Munro, 1997; Crick y Spence, 2005; y Moen et al. 2004). Igualmente, en términos de Redes las investigaciones de Bell (1995), Coviello (2006), Coviello y Munro (1995, 1997), Moen et al. (2004) y Zain y Ng (2006) han encontrado que las empresas han utilizado relaciones de redes, para la selección de mercado. Estas relaciones influyen en la entrada a múltiples mercados por parte de pequeñas y medianas empresas intensivas en conocimiento. Coviello y Munro (1995, 1997) establecen que estas empresas utilizan diferentes tipos de redes para realizar su entrada a los mercados y estas contribuyen al su éxito; identificando oportunidades y contribuyendo a construir conocimiento de mercado.



### Modo de entrada

Para las nuevas empresas internacionales (INV's), el estudio de Schrader, McDougall y Oviatt (2000) encontró que “*venture entrepreneurs*” de EE.UU., controlaban el riesgo internacional de entrar en diferentes países utilizando modos de entrada que asumían pocos recursos, pudiendo mantener una baja dependencia en cualquiera de los mercados exteriores. Esto está en la línea con los argumentos de McDougall et al. (1994), quién propuso que debido a la escasez, las INV's tienden a internacionalizar un pequeño porcentaje de sus recursos esenciales para su sobrevivencia en relación a las empresas maduras. En los trabajos de Arenius (2005), Bell (1995), Crick y Spence (2005), Coviello y Munro (1997), Moen et al. (2004), aún cuando las empresas han comenzado su internacionalización abarcando países cercanos, geográficamente y/o psicológicamente, se desafían el concepto de distancia psicológica para explicar el comportamiento internacional de las PYMES de software. Sin embargo, no mencionan adecuadamente como las empresas van de un modo de entrada a otro, a través de las etapas en un mercado particular, según lo describe el modelo de Uppsala.

### Redes

La importancia de las relaciones de redes en la internacionalización de las empresas de software, ha recibido un creciente apoyo en diversos estudios empíricos como los de Coviello, (2006), Coviello y Munro (1995, 1997), Crick y Spence (2005), Loane y Bell (2006), Moen et al. (2004) y Zain y Ng (2006) y Ojala (2008), enfatizando el papel esencial que tienen las relaciones de redes entre empresas (y/o individuos), en el proceso de internacionalización de las PYMES. Desde el punto de vista de la selección de mercado, las redes han sido el iniciador de la entrada a los mercados exteriores (Coviello, 2006; Coviello y Munro, 1995, 1997; Crick y Spence, 2005; Loane y Bell, 2006; Moen et al., 2004; Zain y Ng 2006).

### Resumen E Identificación de las Preguntas de Investigación.

El propósito de esta investigación es examinar empíricamente el proceso de internacionalización de las pequeñas y medianas empresas, bajo la perspectiva de tres importantes teorías (Uppsala, Redes, INV). Utilizando el contexto de la industria de software en una economía pequeña y abierta se plantean las preguntas que esta investigación busca responder:

*Cómo el proceso de internacionalización de las pequeñas y medianas empresas de software costarricense se refleja en la selección de mercado y de modo de entrada.*

*Cómo impactan las relaciones de redes la selección de mercado y de modo de entrada a las pequeñas y medianas empresas de software de Costa Rica.*

### **METODOLOGÍA**

Se utiliza el método de estudio de casos (múltiple) realizando una recolección de datos cualitativos por medio de entrevistas a profundidad. Los estudios de casos, no son adecuados para toda clase de investigaciones; el problema y sus objetivos deciden, si es, o no, posible su utilización. Un estudio de casos es útil para construir teoría y probarla Yin (1994, 11-13). Se ha seleccionado la industria del software de una economía pequeña y abierta, que es propicia para estudiar una pronta internacionalización debido a su pequeño y cambiante entorno. Costa Rica es un país pequeño con una economía en desarrollo, ubicado en Centro América, en términos comparativos con respecto a otros países (en cuanto a población), para el 2008 tenía 4.5 millones, Uruguay 3.4 millones e Irlanda 4.2 millones. Tres países con similares poblaciones y considerados pequeños en sus respectivas regiones. Las exportaciones de software de Costa Rica y Uruguay para el 2008, fueron de 148 y 219 millones de dólares



respectivamente, Irlanda alcanzó en 2008 los 16.800 millones de dólares. Costa Rica ha tenido un proceso de liberación de su economía en las últimas décadas y tratados de libre comercio se han firmado con sus principales socios comerciales; China y Estados Unidos, entre otros.

## RESULTADOS Y DISCUSIÓN

En el proceso de crecimiento internacional de las tres empresas de software costarricense pareciera identificarse tres etapas de actividad internacional para las empresas. En términos de orientación, las pequeñas y medianas empresas de software costarricenses estudiadas, se enfocan en el mercado local durante un período de tiempo considerable. Durante esta etapa, existen intenciones de internacionalizarse, incluso, para alguna de ellas (empresa B), ésta intención nace antes de su fundación. La segunda etapa (2-4 años), se caracteriza por el inicio de las actividades internacionales en las empresas A, B y C, y por la evaluación de oportunidades de desarrollo y/o expansión.

En la última etapa, después de cuatro años (4+ años), las tres pequeñas y medianas empresas buscarán ampliar sus mercados de manera directa (D) o intermedia (I) (a través de una subsidiaria multinacional MNE) o desarrollarse en el (o los) mercados (s) que se han abarcado. Durante la primera de las tres etapas, hay un desarrollo en el mercado local, donde las empresas de software A y C se relacionan con empresas multinacionales radicadas en el país. Mientras permanecen en el mercado local (A y C), incuban su expansión internacionalización a través de las subsidiarias de multinacionales. La empresa B, es la que menos permanece exclusivamente en el mercado doméstico, abarca los mercados exteriores luego de dos años. Se puede decir que el proceso de internacionalización para las tres empresas, comienza con la búsqueda o concreción de su expansión exterior desde que se crean.

Durante la segunda etapa, todas las empresas estudiadas empiezan el contacto con los mercados internacionales, donde hay una evaluación del desarrollo (dentro de los mercados que están abarcando) y/o una evaluación para su expansión (a nuevos mercados). En la tercera etapa las empresas (A, B, C) tienen un crecimiento apoyado significativamente por sus ventas internacionales. Lo encontrado es contrapuesto a los hallazgos de Bell (1995) donde las empresas indican que generalmente no están inclinadas a cambiar su modo de entrada preferido cuando cubren otros mercados.

La explicación pertinente se podría extraer de, McDougall et al. (1994), que señala que debido a la escasez, las INV's tienden a internacionalizar un pequeño porcentaje de sus recursos esenciales para su sobrevivencia en relación a las empresas maduras y de Schrader, McDougall y Oviatt (2000), que encontraron que “*venture entrepreneurs*” de EE.UU., controlaban el riesgo internacional de entrar en diferentes países utilizando modos de entrada que asumían pocos recursos, pudiendo mantener una baja dependencia en cualquiera de los mercados exteriores. Es así como la utilización los modos de entrada seleccionados de parte de las empresas de software costarricenses estudiadas, es una opción consecuente, y en la línea del modelo INV., ya que no solo podría estar condicionadas por la escasez de recursos sino alternativamente puede ser una combinación de estrategia y escasez. Las anteriores consideraciones nos llevan a las siguientes proposiciones:

*P1: Las relaciones con empresas subsidiarias de multinacionales (MNE) parecen influenciar la selección del modo de entrada de las PYMES de software costarricense, solo en etapas posteriores a la inicial en su internacionalización.*

*P2: En la etapa inicial de su internacionalización las PYMES de software costarricense prefieren modos directos de entrada.*

La empresa B es la más precoz en términos internacionales y su proceso de internacionalización ha sido diferente con respecto a las empresas A y C. Esta empresa (B), luego de dos años en el mercado



doméstico, entra directamente al mercado más importante (EE.UU.). La experiencia previa de su CEO, en el negocio de software dentro Estados Unidos (EE.UU.), ha sido sin duda una ayuda significativa para el proceso. El comportamiento de las empresas A y C, en términos de selección de mercados en etapas posteriores a la inicial, está en la línea de algunos estudios empíricos (Arenius, 2005; Bell, 1995; Coviello y Munro, 1997; Crick y Spence, 2005; y Moen et al. 2004), que reconocen que hay otros factores, diferentes a la distancia psicológica y/o geográfica, que explican mejor su internacionalización.

En cuanto a la empresa B, concreta sus acuerdos con su socio comercial en el exterior antes de iniciar su internacionalización y por tanto la intención de ser internacional nace, incluso antes, que la misma empresa, además de ingresar al mercado más importante en etapas tempranas de su ciclo de vida. Lo que soporta lo encontrado por Bell et al. 2003 y Ojala (2008), además de ser compatible con la teoría INV (Oviatt y McDougall, 1994). Las anteriores consideraciones nos llevan a las siguientes proposiciones:

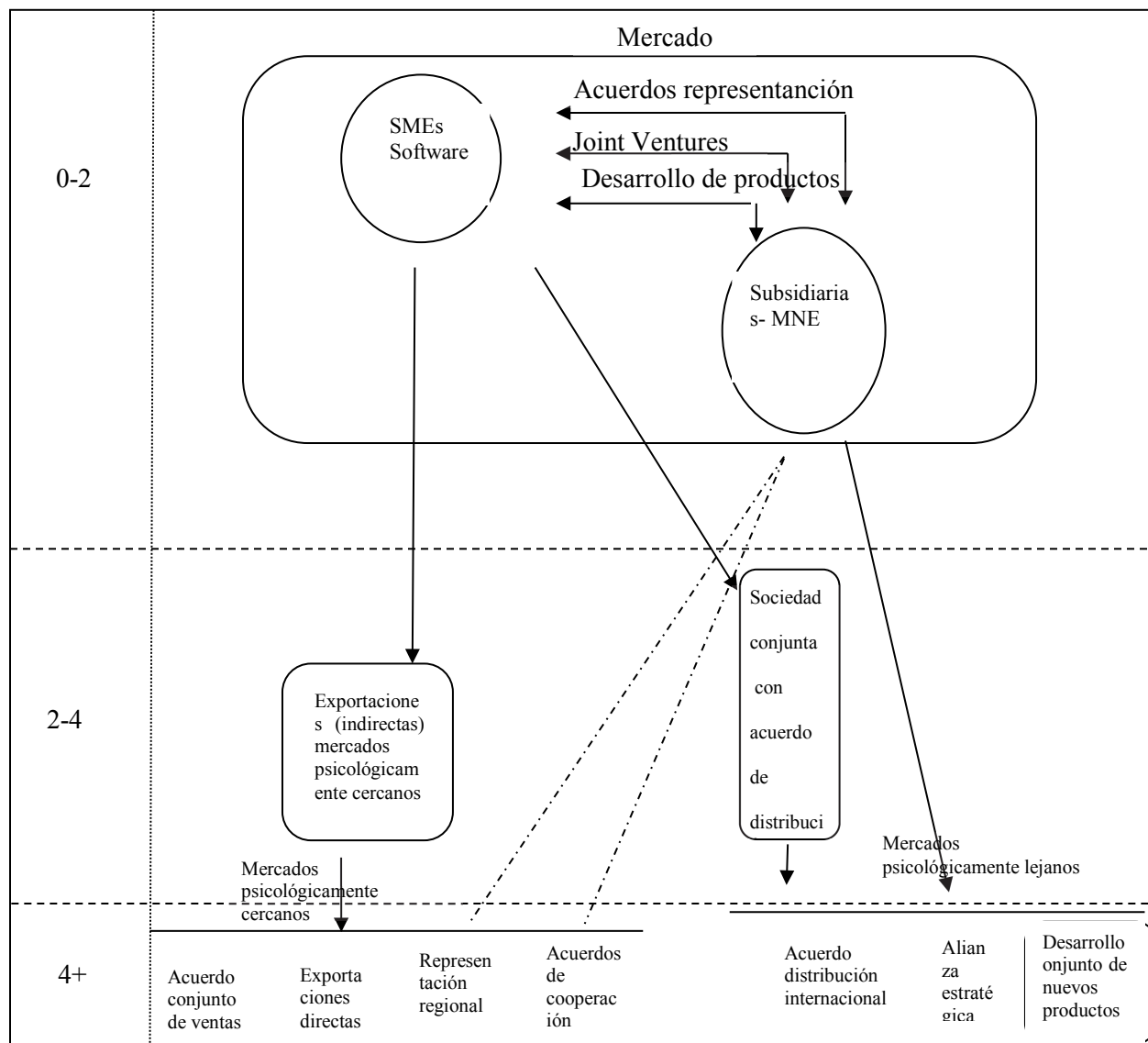
- P3 *Para las PYMES de software costarricenses la distancia psicológica y/o geográfica podría explicar la selección de su mercado exterior inicial.*
- P4 *Para las PYMES de software costarricenses la relación con empresas subsidiarias multinacionales podría explicar la selección subsecuente de su (s) mercado(s) exterior(es).*
- P5 *Para las PYMES de software costarricenses el ingreso al mercado objetivo (el más importante), será una oportunidad que busquen activamente (no pasivamente).*

Por último, dada la importancia de las relaciones de redes (de negocios o sociales) en la internacionalización de las empresas de software, ha recibido un creciente apoyo en diversos estudios empíricos como los de Coviello, (2006), Coviello y Munro (1995, 1997), Crick y Spence (2005), Loane y Bell (2006), Moen et al. (2004), Zain y Ng (2006) y Ojala (2008), enfatizando el papel esencial de las redes, en el proceso de internacionalización de las PYMES, lo anterior nos lleva a las siguientes proposiciones:

- P6: *Las relaciones sociales podrían ser más influyentes que las relaciones de negocios en la selección del mercado inicial en las PYMES de software costarricenses.*
- P7: *Las relaciones de negocios son muy influyentes que las relaciones sociales en la diversificación internacionalización de las PYMES de software costarricenses.*



Figura 1: el Proceso de Internacionalización: Pequeñas y Medianas Empresas de Software



## CONCLUSIONES

Para comenzar, el proceso de internacionalización de las pequeñas y medianas empresas de software tiene similitudes con lo discutido en la literatura en:

-Son empresas que están muy expuestas a los mercados internacionales, en términos de ventas exteriores con respecto al total; resalta la importancia que tienen los mercados internacionales para cada una de ellas.

-Se caracterizan por 3 "etapas", comenzando con un importante período de presencia local, pero durante la cual algunas de las empresas incuban relaciones (de negocios principalmente), que podrán llevarlos a otros mercados, en etapas posteriores.

-Las empresas utilizan diversos modos de entrada.



*Igualmente para todas las empresas estudiadas se pueden describir de manera ordenada los patrones de internacionalización:*

*La experiencia previa y la “cantidad” de relaciones sociales y de negocios que puedan tener los socios fundadores, da un impulso significativo a la internacionalización y posiblemente al momento en que se realice.*

*Las pequeñas y medianas empresas comienzan sus actividades con la intención de internacionalizarse.*

*Desde sus inicios y durante los primeros años comienzan a desarrollar sus redes (sociales y de negocios), algunas veces de manera pasiva otra de manera activa. Está relación les proporciona un modo de entrada a diferentes mercados.*

*Las relaciones sociales y de negocios, son desarrolladas en el tiempo. Y a través de ellas superan las barreras de entrada a ciertos mercados, les proveen conocimiento de mercado y modos de entrada, que conllevan a un uso óptimo de los escasos recursos que poseen.*

*Las relaciones de redes le permiten obtener un crecimiento por medio de los mercados externos.*

#### Limitaciones

Los resultados están limitados a por el hecho que son solo pequeñas y medianas empresas de la industria de software las que se tomaron en consideración, futuras investigaciones podrían incluir empresas más jóvenes, más viejas y grandes para realizar una comparación que pueda contribuir a mejorar el espectro de las conclusiones planteadas. La limitación del estudio podría enmarcarse en no considerar factores como el producto o factores de éxito dentro del proceso de internacionalización. La estrategia del producto de las empresas de software parece ser un importante factor para internacionalizarse a mercados líderes.

Más estudios son necesarios para comprobar si la generalización de los hallazgos podrían ser adecuados. Aunque las teorías utilizadas son de común uso para analizar la internacionalización de las pequeñas y medianas empresas de software, otros estudios podrían verse beneficiados utilizando la teoría basada en los recursos o la teoría basada en el conocimiento o el enfoque ecléctico o la perspectiva de los costos de transacción y así poder refinar y expandir los modelos desarrollados

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# **POLÍTICA AMBIENTAL BASADA EN RESIDUOS SÓLIDOS (CASO: MUNICIPIO DE OZUMBA, ESTADO DE MÉXICO)**

Karen Alin Pérez Castañeda, Centro Universitario UAEM Amecameca

Omar Ernesto Terán, Varela, Centro Universitario UAEM Amecameca

Ranulfo Pérez Garcés, Centro Universitario UAEM Amecameca

Nelly Elizabeth González de Hernández, FACES - UCV Venezuela

Ignacio Rivera Cruz, FES Cuautitlán UNAM México

## **RESUMEN**

*El problema de la recolección tratamiento de la basura se hace más grande a medida que las ciudades crecen y que la economía se industrializa. De 1950 al 2000, la población del mundo se duplicó, la producción agrícola se triplicó, el consumo de energía y la producción se cuadruplicaron, pero la generación de basura se quintuplicó (Harris, 2006:23; Gandy, 1994:1). De manera que lo que antes se resolvía de manera domiciliaria y en pequeña escala al crecer las ciudades se tienen que hacer para grandes volúmenes de un número cada vez más grande de hogares que desechan más basura. Además, el mayor nivel de vida (la sociedad de consumo) y la industrialización por su parte, han modificado la composición de la basura provocando que lo que antes era meramente desecho orgánicos fácilmente biodegradables, ahora se compone en mayor proporción de envolturas y derivados industriales como plásticos, pinturas, envases y otros artículos de difícil degradación. Asimismo, la acumulación de la basura produce líquidos "lixiviados" y gases que, si no se tratan adecuadamente, son potencialmente dañinos y contaminantes. Por lo que el trabajo busca identificar las variables que afectan de manera tal cómo el gobierno municipal maneja la política ambiental basada en residuos sólidos o basura.*

**PALABRAS CLAVES:** política ambiental, residuos sólidos.

## **ENVIRONMENTAL POLICY BASED ON SOLID WASTE (CASE: TOWNSHIP OZUMBA, MEXICO STATE)**

### **ABSTRACT**

*The problem of the treatment of waste collection gets bigger as cities grow the economy and industrialization. From 1950 to 2000, the population of the world doubled, tripled agricultural production, energy consumption and production quadrupled, but waste generation increased fivefold (Harris, 2006:23; Gandy, 1994:1). So what used to be solved in a small-scale home and as cities grow must be made for large volumes of an increasingly large number of households with more garbage discarded. Furthermore, the higher standard of living (the consumer society) and industrialization in turn, changed the composition of the waste causing what was once merely readily biodegradable organic waste, now comprises a greater proportion of wrappers and industrial derivatives as plastics, paints, packaging and other items difficult to degrade. Furthermore, accumulation of waste liquids produced "leachate" and gases which, if not properly treated, and potentially harmful contaminants. So the work seeks to identify the variables that affect the municipal government as handles environmental policy based on solid waste or garbage.*

**JEL:** I28, I29, N56, Q28, Q58, R58

**KEYWORDS:** environmental policy, solid waste



## INTRODUCCIÓN

Los procesos de globalización a nivel internacional establecen que todos los países deben tener una Política Ambiental (PA), México no es la excepción, debido a que la misma se rige por las entidades gubernamentales y por los convenios internacionales, donde se establecen las formas, normas y lineamientos que deben ser aplicados, tales como el Protocolo de Kioto, por mencionar algunos, este trabajo es derivado de un proyecto de investigación, el cual se llevó a cabo en el Municipio de Ozumba de Alzate Estado de México, con la participación de los sectores sociales, educativos y gubernamentales. Por lo que el propósito es identificar el comportamiento de las variables que afectan la forma de cómo el gobierno municipal maneja y lleva a cabo la PA basada en Residuos Sólidos (RS) o bien conocido como Basura. El propósito de la investigación fue generar estrategias de cómo se lleva a cabo el manejo de los RS a nivel municipal, es decir lo que comúnmente se denomina servicio de recolección de basura y limpia que realiza el gobierno municipal de acuerdo con las facultades que le otorga el artículo 115 constitucional y la Ley General de Equilibrio y Protección al Ambiente (LEGEEPA).

Por lo tanto, el aplicar estrategias que mejoren el funcionamiento de la PA y como consecuencia se logre impulsar la recolección de los RS entre los sectores involucrados, que son impulsados tanto por la Secretaría del Medio Ambiente y Recursos Naturales (SEMARNAT), así como de diversos grupos ambientalistas de la región. En el estudio, se excluyen el manejo de los residuos industriales u otros materiales, que requieren otro tipo de tratamiento y que estén sujetos a una normatividad especial, dictada por el gobierno federal. La interrogante a resolver en el estudio es ¿Cuál es el comportamiento de los factores que influyen en la PA en el manejo de los RS en el Municipio de Ozumba de Alzate Estado de México?, que busca como objetivo el realizar un diagnóstico de los factores que impactan en la PA respecto a los RS, que permita conocer las ventajas que ofrece para un desarrollo sustentable para el H. H. Municipio de Ozumba de Alzate Estado de México.

## REVISIÓN LITERARIA

La PA surge en la década de los 70's, como consecuencia de un conjunto de catástrofes tanto naturales como generadas por la actividad productiva dejando en claro la ausencia de una capacidad institucional de atención a estos fenómenos y a sus profundas consecuencias sociales (Jordi Micheli, 2002). Es entonces cuando se considera la urgencia de adoptar medidas para proteger el medio ambiente y encontrar la manera de que la interacción personas-medio ambiente que asegure el desarrollo sostenible de la sociedad humana. Pineda (2007) define a la PA como “un conjunto de objetivos, principios, criterios y orientaciones generales para la protección del ambiente de una sociedad, con el fin de garantizar la sustentabilidad del desarrollo para las generaciones actuales y futuras.

Promoviendo interés en los países de todo el mundo”. La PA se comenzó a desarrollar principalmente en el Continente Europeo en los años 70's considerándolo como el pionero en realizar acciones que benefician al medio ambiente con base sólidas en su ejecución. Debido a que está bien organizada y ejecutada en otros países que no se deben olvidar como son Japón, Estados Unidos, entre otros, el primero es un país que pese haber quedado devastado después de la segunda guerra mundial (Pérez Luño, 1991; 520), cuenta con una cultura ambiental sorprendente ya que ha implementado estrategias innovadoras en su PA; el segundo es relevante para el mundo entero, tanto por el impacto ecológico que produce una economía de esa magnitud y nivel de consumo, como por el protagonismo internacional de esa nación en cuanto a PA se refiere. Como lo fue durante el periodo de George Bush en su negativa a suscribir el Protocolo de Kioto, un tratado internacional que determina acciones para combatir el fenómeno del cambio climático. Actualmente el Presidente Obama accederá a firmar dicho protocolo y reconstruye la PA de ese País.

Para el caso de Latino América se ha visto favorecida gracias al programa de las Naciones Unidas sobre



el medio ambiente y el desarrollo sustentable concretamente con el proyecto denominado “Incorporación de la dimensión ambiental en los Procesos de Planificación del Desarrollo” (Brañez, 2000). Desde principios de la década de los noventa, los países Latinoamericanos impulsaron la formulación de PA con una mayor participación de la sociedad civil y del sector privado. Así se reflejó por ejemplo en los procesos de elaboración de algunos de los informes nacionales que se debieron presentar a consideración de la Conferencia de Río sobre Medio Ambiente y Desarrollo. Ese fue también el caso de los procesos de reforma de la institucionalidad ambiental que tuvieron lugar en muchos países en ese mismo contexto y que por lo general incluyeron procesos de participación ciudadana como lo son: La Cumbre de la Tierra de 1992, dirigidas a disminuir la emisión de las sustancias que generan la destrucción de la capa de ozono (ONU, 2001). En el 2001, en Estocolmo, Suecia un total de 127 países adoptaron un tratado de las Naciones Unidas para prohibir o minimizar el uso de doce de las sustancias más utilizadas en el mundo consideradas causantes de cáncer y defectos congénitos en personas y animales (Yarto, 2003).

### Política Ambiental en México

Los primeros antecedentes de la PA en México suceden en los años cuarenta, con la promulgación de la Ley de Conservación del Suelo y Agua. Tres décadas más tarde a inicios de los años setenta, se promulgo la Ley para Prevenir y Controlar la Prevención Ambiental. Lo anterior en respuesta a los “compromisos” asumidos por México en la “Conferencia de las Naciones Unidas Sobre el Medio Ambiente celebrada el 16 de Junio de 1972 en Estocolmo Suecia (Jordi Micheli, 2002). La PA de México se incluyó por primera vez en el Plan Nacional de Desarrollo (PND) de 1983 - 1988 (Jordi Micheli, 2002), durante el periodo del Lic. Miguel de la Madrid Hurtado, de esta manera se abrió una etapa para el desarrollo de la PA Mexicana. Esta reforma incluida en el Plan Nacional de Desarrollo permitió crear una nueva ley, que se publicó en 1988 en la LEGEEPA. La LEGEEPA, es el instrumento rector de la operación de la PA Mexicana. Sus aspectos básicos fueron establecer disposiciones para la protección de las áreas naturales, prevención y control de la contaminación de la atmosfera del suelo y del agua y el control de materiales y residuos peligrosos; la clasificación de las fuentes de contaminación y las sanciones para quien viole la ley. En diciembre de 1994, se crea la Secretaria de Medio Ambiente y Recursos Naturales (SEMARNAT), que tiene la competencia para emitir normas oficiales sobre preservación y restauración de la calidad del medio ambiente, sobre aprovechamiento sustentable de los recursos naturales, sobre materiales y residuos sólidos peligrosos, pero solo puede obligar a la

Administración Pública y no a los ciudadanos a cumplir sus normas. En el Estado de Monterrey se generó el proyecto de Bioenergía de Nuevo León S.A de C.V (BENLENSA) en el año 2003, el cual se destaca entre los demás de su origen, y tiene gran relevancia para el desarrollo del Estado, es considerado como el único proyecto de esta magnitud en la región, y es reconocido internacionalmente por ser el que más se apega en el acatamiento y generación de proyectos que ayudan al cumplimiento de la PA y es el primero en México y Latinoamérica de energía renovable utilizando como combustible el Biogás que se forma en un relleno sanitario, en este caso ubicado en el municipio de Salina Victoria Nuevo León. Actualmente Sistema Integral para el Manejo Ecológico y Procesamiento de Desechos (SIMEPRODE) y la empresa privada Bioelectrica de Monterrey, a través de Bioenergía de Nuevo León, operan desde el 19 de Septiembre del 2003.

### **METODOLOGÍA**

En este estudio se realizó un diagnóstico del comportamiento de los factores que influyen en la PA en base a RS en el Municipio de Ozumba de Alzate Estado de México, mediante la observación y referencias bibliográficas para su gestión y cómo afecta al entorno. Se desarrolló bajo el enfoque descriptivo, debido a que se buscó describir cómo se comportan dichos factores o elementos que intervienen en el funcionamiento de la PA. La recolección de los datos se enfocaron a la aplicación de un instrumento que media los factores que influyen en la PA, observando cual es el impacto que estos tienen en el desarrollo



del municipio así como la manera en que afectan el entorno y el beneficio que se obtiene de las mismas. Se hizo una observación sin la manipulación de las variables en un lapso de tiempo determinado y en un espacio concreto para posteriormente poder analizarlas. La aplicación de la encuesta buscó obtener información acerca de que tanto conocimiento tienen los habitantes del municipio sobre la PA, basada en RS, así como determinar las variables que afectan al inadecuado funcionamiento de las políticas públicas y conocer las actividades que realiza el municipio, para tener un adecuado manejo de RS por parte de la población del municipio de Ozumba de Alzate Estado de México.

La investigación se realizó de acuerdo a los siguientes puntos: se determinó la población objetivo la cual estuvo integrada por los habitantes del municipio de Ozumba de Alzate integrado por 16 delegaciones: San Vicente Chimalhuacán, San Lorenzo Tlantecoya, San Mateo Tecalco, Santiago Mamalhuazuca, San José Tlacotitlan, Huejote, San José, La Cantarilla, San Sebastián, Barrio Actopan, San Mateo Cuatapulco, El Espinal, Loma Bonita, Colonia Guadalupe Hidalgo. Solo se tomaron en cuenta a los habitantes de la cabecera municipal porque es en donde se encuentra la mayor concentración de la población como se muestra en la Tabla 1.

Tabla 1: Delegaciones del Municipio de Ozumba de Alzate

Delegaciones del Municipio de Ozumba	Población	%
Ozumba de Alzate	16.700	65%
San Vicente Chimalhuacán	2.616	10%
San Mateo Tecalco	2.897	11%
Santiago Mamalhuazuca	2.018	8%
San José Tlacotitán	1.462	6%
<b>Total</b>	<b>25.693</b>	<b>100%</b>

*Son datos de referencias de acuerdo a los datos del Municipio de Ozumba de Alzate Estado de México, Fuente: Elaboración Propia*

Considerando la población objetivo al municipio de Ozumba como marco muestral, en este municipio existen 16.700 habitantes, INEG (2009). Una vez identificado el marco muestral, se determinó el tamaño de muestra, equivalente al 10% de la población objetivo dando como resultado 166 habitantes a entrevistar. Por otra parte se obtuvo información de fuentes secundarias a través de la búsqueda en material bibliográfico, así como en internet, se obtuvo información de la SEMARNAT, INEGI (2010).

## RESULTADOS

De acuerdo a las reacciones de los padres de familia que viven en el municipio de Ozumba de Alzate, a los que se les aplicó el instrumento, estos comentaron que: desde el punto de vista de la PA basadas en RS, el municipio no promueve entre la población la diferencia entre lo que son RS y basura, por lo que lleva como consecuencia a desconocer y no poder llevar a cabo dicho proceso de separación de manera formal y consiente. Sin embargo, el Ayuntamiento ha realizado foros públicos en instituciones educativas con el propósito de que la población en general, tome consciencia y vaya generado actividades relacionadas con la PA basadas en RS, los cuales no han dado los resultados esperados; debido a que se ha cumplido con los compromisos adquiridos por parte de la población, pero las autoridades municipales no los han cumplido. Las instituciones educativas del municipio se comprometieron a separar los residuos orgánicos e inorgánicos en especial las botellas (PET).

En cuanto a la separación de residuos orgánicos se conversó con los padres de familia de las escuelas involucradas, donde se le dieron indicaciones del propósito y como se podría llevar a cabo el proceso de elaboración de la composta, donde ellos cumplieron con su compromiso. El municipio a su vez se comprometió a que cada mes mandaría un carro recolector de desechos para que recogiera el PET que se almacenaba, pero dicha actividad quedó inconclusa porque el municipio no cumplió con su responsabilidad. Por último, en el Municipio de Ozumba de Alzate Estado de México, no se cuenta con un relleno sanitario para el depósito de los RS, por lo que los desechos se depositan en un tiradero a



cielo abierto ocasionando daños y riesgos ambientales que esto conlleva, por lo tanto, el servicio proporcionado en la recolección por parte de las autoridades responsables, no cubre con la PA de RS establecidas en los PND, PED y PMD. Por lo tanto, las irregularidades en el otorgamiento del servicio que debe proporcionar el municipio, ha provocado que los habitantes dejen los paquetes de basura en donde ellos consideren conveniente, y haciendo caso omiso a la PA de RS, generando nuevos focos de infección, contaminación, entre otras, sin importarle las consecuencias que le puede acarrear a la salud de la población. Sin embargo, el desconocimiento de dicha problemática, permite que no se le dé ningún tratamiento, mezclando residuos tóxicos, orgánicos e inorgánicos”, de manera irracional.

## CONCLUSIONES

A través de esta investigación se determina que tradicionalmente el municipio de Ozumba de Alzate Estado de México se ha evocado a efectuar las tareas de recolección y retiro de basura y han descuidado las de reciclamiento de materiales reutilizables y la disposición de los residuos restantes en un relleno sanitario u otra alternativa técnicamente aceptable generadoras de una cultura ambiental. Esto debido a una inadecuada aplicación y seguimiento de la PA basada en RS que va más allá de la simple recolección de basura de las casas y la limpieza de las calles e incluye la integración y el trabajo en equipo entre las partes gubernamentales, sociales y privadas para lograr cambios significativos en pro del medio ambiente. De la misma forma, debido a lo observado y vivido en el municipio, es notorio que existe esa falta de interés hacia el medio ambiente, cabe señalar que la responsabilidad no debe recaer solo en el gobierno solamente, sino que es una labor que involucre a todos los sectores que la integran, pues finalmente la comunidad toma un rol importante para mejorar la situación del problema de la basura, ya que los ciudadanos deben tener una educación ambiental, desde temprana edad para el cuidado del medio ambiente. En cuanto al sector privado se refiere *se buscará impulsar su participación en proyectos de reciclaje, separación de basura, reutilización y confinamiento de desechos, y creación de centros de acopio. Tomando encuentra la perspectiva de que en muchos lugares del mundo se ha logrado un alto aprovechamiento de estos residuos, mediante la integración de este sector a la Política Ambiental.*

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Karen Alin Pérez Castañeda, Estudiante de la Licenciatura en Administración del Centro Universitario UAEM Amecameca. Carretera Amecameca Ayapango Km 2.5 Estado de México.  
alin\_orquidea@hotmail.com

Dr. en Admón. Omar Ernesto, Terán, Varela, Profesor del Centro Universitario UAEM Amecameca, Carretera Amecameca Ayapango Km 2.5 Estado de México, Profesor de Posgrado de la Facultad de Contaduría y Administración de la Universidad Nacional Autónoma de México. oteranv@hotmail.com

Dr. en C. P. Ranulfo, Pérez Garcés, Centro Universitario UAEM Amecameca, Carretera Amecameca Ayapango Km 2.5 Estado de México. ranulfouaem@hotmail.com

Mtra. Nelly Elizabeth González de Hernández, Ex Directora de Escuela de Administración y Contaduría de la UCV. Escuela de Administración y Contaduría, Facultad de Ciencias Económicas y Sociales UCV Venezuela. gonzalne@yahoo.com

Dr. Ignacio Rivera Cruz, Profesor investigador FES Cuautitlán UNAM México, Profesor de Posgrado de la Facultad de Contaduría y Administración de la Universidad Nacional Autónoma de México.  
igrivera.cruz@hotmail.com



# **ESTRATEGIAS GERENCIALES Y EQUIPOS DE ALTO DESEMPEÑO EN LAS UNIVERSIDADES DE GESTIÓN PÚBLICA DE LA COSTA ORIENTAL DEL LAGO**

César Martínez, Universidad Del Zulia  
Magdy, De Las Salas, Universidad Del Zulia  
Diana Alvarez, Universidad Del Zulia

## **RESUMEN**

*Este trabajo tuvo por objetivo determinar la relación entre Estrategias Gerenciales y Equipos de Alto Desempeño en las universidades de gestión pública de la Costa Oriental del Lago. Se enmarcó en el área de las Ciencias Gerenciales, basándose en las teorías de Arias (2001), Ballart (2004), Blanchard (2007), Gimbert (2007), Robbins (2007), Serna (2006), Stewart (2006), Thompson (2001). La investigación fue de tipo descriptiva y de campo, con un diseño no experimental, transeccional y correlacional. La ponencia expone un avance de los logros alcanzados en el proyecto en cuanto al abordaje teórico de las variables y el procesamiento de algunas dimensiones. La población está conformada por 21 docentes activos de la Universidad Rafael María Baralt y el Núcleo LUZ Costa Oriental del Lago. Para recolectar los datos se diseñan dos cuestionarios, uno para medir la variable Estrategias Gerenciales con 40 ítems, y para medir la variable Equipos de Alto Desempeño con 23 ítems, con alternativas de respuestas tipo Likert: siempre, casi siempre, algunas veces, casi nunca y nunca. Para la validez se aplicará el juicio de cinco (5) expertos quienes harán las correcciones correspondientes, y la validez discriminante y para la confiabilidad, se aplicará el coeficiente de Cronbach. La revisión de la bibliografía consultada permitió profundizar en torno a la relevancia de la aplicación de estrategias gerenciales adecuadas como parte importante dentro de la organización si se quiere contar con equipos de alto desempeño, realizando actividades continuas dirigidas fundamentalmente a los directivos de las instituciones objeto de estudio con el propósito de internalizar el verdadero efecto y fuerza que tienen la visión y la misión de la institución, para luego ser transmitida y fomentada entre los trabajadores, creando una ventaja competitiva y estableciendo estrategias de desafío frente a los retos, y puedan mantenerse a lo largo del tiempo.*

**PALABRAS CLAVE:** Estrategias gerenciales, Equipos de alto desempeño

## **MANAGEMENT STRATEGIES AND HIGH PERFORMANCE AT THE UNIVERSITIES OF PUBLIC MANAGEMENT TEAMS FROM THE EAST COAST OF LAKE**

### **ABSTRACT**

*This paper was aimed at determining the relationship between management strategies and high-performing teams at the universities of public management of the eastern coast of the Lake. It is framed in the area of management science, based on the theories of Arias (2001), Ballarat (2004), Blanchard (2007), Gimbert (2007), Robbins (2007), Serna (2006), Stewart (2006), Thompson (2001). The research of was descriptive and field, with a non-experimental design, transactional and correlational. The paper presents an advance of the achievements of the project in terms of the theoretical approach of the variables and the processing of some dimensions. The population is comprised of 21 active teachers in the University Rafael Maria Baralt and the core light Costa Oriental del Lago. Two questionnaires, one*



*for measuring the variable management strategies with 40 items, and to measure the variable high-performing teams with 23 items, with alternatives of Likert-type responses are designed to collect data: always, usually, sometimes, almost never and never. Five (5) expert opinion who will make appropriate corrections will be applied for the validity and discriminant and for reliability, validity applies to Cronbach's coefficient. Review of the literature allowed to deepen around the importance of the application of management strategies as important within the organization if you want to have high performance teams carrying out continuous activities mainly aimed at managers of institutions under study with the purpose of internalizing the true effect and strength that have the vision and the Mission of the institution in order to then be transmitted and encouraged among workers, creating a competitive advantage and establishing strategies to challenge the challenges, and can be maintained over time.*

**KEY WORDS:** Management Strategies, High-Performing Teams

Esta investigación tuvo como propósito establecer la relación entre Estrategias Gerenciales y Equipos de Alto Desempeño en las universidades de gestión pública de la Costa Oriental del Lago. Se enmarcó en el área de las Ciencias Gerenciales, basándose en las teorías de Arias (2001), Ballart (2004), Blanchard (2007), Gimbert (2007), Robbins (2007), Serna (2006), Stewart (2006), Thompson (2001). La investigación fue de tipo descriptiva y de campo, con un diseño no experimental, transeccional y correlacional. La indagación expone la problemática en las instituciones educativas que carecen de aplicación de estrategias gerenciales innovadoras, acordes a la realidad actual, que les permita un mejor desarrollo humano a través de la capacitación, poca disposición de los decanos a impulsar aspectos de interés del personal como son mejorar la calidad de vida, profesional, la gestión del conocimiento, innovación, creatividad entre otros, lo cual refleja que los dirigentes actuales no están formados como equipos de alto desempeño.

Considerando las dimensiones del problema planteado, se presenta la sistematización del mismo, orientada por su objetivo general: Determinar la relación entre estrategias gerenciales y Equipos de alto desempeño en las universidades de gestión pública de la Costa Oriental del Lago?

Este trabajo además presenta un avance de los logros alcanzados en este proyecto investigación, en cuanto al abordaje teórico de las variables y el procesamiento de algunas dimensiones.

La población está conformada por 21 docentes activos de la Universidad Rafael María Baralt y el Núcleo LUZ Costa Oriental del Lago. Para recolectar los datos se diseñan dos cuestionarios, uno para medir la variable Estrategias Gerenciales con 40 ítemes, definida como “El proceso mediante el cual los dirigentes, procesan, analizan y evalúan la información organizacional, su situación y competitividad con el propósito de anticipar y decidir sobre el direccionamiento de la institución hacia el futuro, relacionado con la visión”, y el otro cuestionario para medir la variable: Equipos de Alto Desempeño con 23 ítemes, definida como: El grupo que comparte un arraigado sentido de propósito, valores comunes y visión convincente. El propósito y los valores mantienen unido el equipo y forma el fundamento de su alto desempeño. Los miembros confían en la capacidad de superar los obstáculos.

El instrumento consta de alternativas de respuestas tipo Likert: siempre, casi siempre, algunas veces, casi nunca y nunca. Para la validez se aplicará el juicio de cinco (5) expertos quienes harán las correcciones correspondientes, y la validez discriminante y para la confiabilidad, se aplicará el coeficiente de Cronbach. El análisis bibliográfico desarrollado permitió concluir profundizando en torno a la relevancia de los principios y elementos estratégicos, para la aplicación de estrategias gerenciales educativas adecuadas con el propósito de anticipar proactivamente el futuro viable de la organización, coincidiendo con Serna (2006), utilizando equipos engranados de alto desempeño, con actividades progresivas dirigidas fundamentalmente a los directivos de las instituciones estudiadas.

Estos equipos se utilizarán con el objeto de internalizar las etapas, descritas por Blanchard (2007), desde los directores, el verdadero efecto y fuerza que tienen la misión o razón de ser educativa y la visión, es



decir su posicionamiento institucional dentro de un plazo establecido, para luego ser transmitida y fomentada entre los profesores, empleados y obreros, produciendo una ventaja competitiva, por la relación de ambas variables, estableciendo líneas flexibles de desafío frente a los nuevos retos, mantenidas a lo largo del tiempo.

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\*MARTINEZ, César. Licenciado en Contaduría Pública. Mgs. En Gerencia Empresarial. Doctor en Ciencias Gerenciales. Profesor Titular de La Universidad del Zulia, Núcleo Costa Oriental del Lago, Venezuela. Acreditado al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI). c\_martinez600@yahoo.es

\*\*DE LAS SALAS, Magdy. Socióloga. Especialista en Metodología de la Investigación. Mgs en Gerencia de Recursos Humanos. Profesora Agregada de la Universidad del Zulia, Núcleo Costa Oriental del Lago. Venezuela. . Acreditada al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI). magdymairobis@gmail.com

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# **POSICIONAMIENTO ESTRATÉGICO BASADO EN UN ADECUADO CLIMA LABORAL: ESTUDIO DE SERVICIO AL CLIENTE INTERNO DE ASESORÍA Y SERVICIOS PROFESIONALES GRUPO AZUL**

Ruth Flores Jiménez, Universidad Autónoma del Estado de Hidalgo

Ivette Flores Jiménez, Universidad Autónoma del Estado de Hidalgo

Raúl Rodríguez Moreno, Universidad Autónoma del Estado de Hidalgo

Miguel Ángel Vázquez Alamilla, Universidad Autónoma del Estado de Hidalgo

Juan José Aguilar Lugo Marino, Universidad Autónoma del Estado de Hidalgo

Leandro Olguín Charrez, Universidad Autónoma del Estado de Hidalgo

## **RESUMEN**

*El objetivo principal de la investigación fue realizar un diagnóstico que permitiera conocer y medir el clima y satisfacción laboral percibido por los trabajadores de la empresa Grupo Azul, ubicada en Cruz Azul, Hidalgo, México. El diagnóstico se realizó a 38 trabajadores, el 100% de los trabajadores, todos hombres. El estudio es descriptivo, los instrumentos utilizados fueron con una escala tipo Likert de cinco puntos que mide el clima laboral y satisfacción laboral percibido por los trabajadores. El instrumento de clima organizacional consta de un total 76 preguntas divididas en las 12 variables y el instrumento utilizado para medir la satisfacción laboral consta de 23 preguntas divididas en 5 variables. En los dos cuestionarios se analizó la fiabilidad. Finalmente, se proporciona una propuesta para mejorar la situación de clima y satisfacción laboral medida.*

**PALABRAS CLAVE:** Clima laboral, organización laboral y satisfacción laboral

## **STRATEGIC POSITIONING BASED AN APPROPRIATE WORKING ENVIRONMENT: STUDY OF INTERNAL CUSTOMER SERVICE AND PROFESSIONAL SERVICES GRUPO AZUL**

### **ABSTRACT**

*The main objective of the research was to make a diagnosis that would enable and measure climate and job satisfaction perceived by the workers of the company Blue Group, located in Cruz Azul Hidalgo, Mexico. The diagnosis was made 38 workers, 100% of the workers, all men. The study is descriptive, the instruments used were a Likert scale of five points which measures the work environment and job satisfaction perceived by workers. The organizational climate instrument consists of a total of 76 questions divided into the 12 variables and the instrument used to measure job satisfaction consists of 23 questions divided into 5 variables. In the two questionnaires was analyzed reliability. Finally, it provides a proposal to improve the situation as climate and job satisfaction.*

**JEL:** J28, M12, M54

**KEYWORDS:** Work environment, work organization and job satisfaction.

## **INTRODUCCIÓN**

El clima organizacional y la satisfacción laboral son relevantes en el comportamiento del personal que labora en Grupo Azul; esto “potencia aspectos como la eficacia, diferenciación, innovación y



adaptación...” (Valle, 1995). Este estudio muestra las condiciones laborales en que se desenvuelve el personal, considerando que el clima organizacional y la satisfacción laboral son factores determinantes en el éxito del trabajo de toda organización.

Esta investigación estudia el clima organizacional y la satisfacción laboral, dos variables del comportamiento organizacional, se establece una relación entre ellas para observar la validez con la cual se comportan. Una definición de clima organizacional es la formada por los aportes de los investigadores Rousseau (1988) y Schneider y Reichers (1983): clima son las descripciones individuales del marco social o contextual del cual forma parte la persona, son percepciones compartidas de políticas, prácticas y procedimientos organizacionales, tanto formales como informales. Locke (1976) ha definido satisfacción laboral como “un estado emocional positivo o placentero resultante de una percepción subjetiva de las experiencias laborales del sujeto”. No se trata de una actitud específica, sino de una actitud general resultante de varias actitudes específicas que un trabajador tiene hacia su trabajo y los factores con él relacionados. La satisfacción laboral, entendida como un factor que determina el grado de bienestar que un individuo experimenta en su trabajo, se está convirtiendo en un problema central para la investigación de la organización (Boada y Tous, 1993). Así, la satisfacción laboral es uno de los ámbitos de la calidad de vida laboral que ha captado mayor interés.

## REVISIÓN LITERARIA

El clima organizacional se refiere al modo en que se siente la gente sobre uno o más criterios en un momento determinado. Para el ámbito psicosocial; el concepto clima se refiere a un conjunto de valores, actitudes que se forman a partir de la percepción de aspectos sociales y estructurales que integra el ambiente laboral. Méndez Álvarez (2006) define al clima organizacional como el ambiente propio de la organización, producido y percibido por el individuo de acuerdo a las condiciones que encuentra en su proceso de interacción social y en la estructura organizacional que se expresa por variables (objetivos, motivación, liderazgo, control, toma de decisiones, relaciones interpersonales, cooperación) que orientan su creencia, percepción, grado de participación y actitud determinando su comportamiento, satisfacción y nivel de eficiencia en el trabajo. Por otra parte, Márquez (2001) menciona que la satisfacción podría definirse como la actitud del trabajador frente a su propio trabajo, dicha actitud está basada en las creencias y valores que el trabajador desarrolla de su trabajo.

Las actitudes son determinadas conjuntamente por las características actuales del puesto por las percepciones que tiene el trabajador de lo que debería ser. Davis y Newstrom (1999) definen satisfacción laboral como el conjunto de sentimientos y emociones favorables o desfavorables con el cual los empleados consideran su trabajo. El clima organizacional y la satisfacción laboral son relevantes en el comportamiento de los trabajadores que labora en las organizaciones. El clima organizacional ha sido estudiado por autores tales como Lewin (1951), Argyris (1957), Forehand y Gilmer (1964), Halpin y Croft (1963) entre otros.

## METODOLOGÍA

Esta investigación es un estudio de tipo descriptivo exploratorio que tendrá sustento en la aplicación de instrumentos de medición cuantitativa como son análisis estadísticos; incluyendo estadística descriptiva para poder determinar la afirmación o la nulidad de la hipótesis planteada en dicha investigación. El estudio consistió en la aplicación de un instrumento (cuestionario) para el clima organizacional y otro para el de satisfacción laboral. El instrumento utilizado para medir el clima organizacional consta de 12 variables que son: comunicación interna, reconocimiento, relaciones interpersonales en el trabajo, calidad en el trabajo, toma de decisiones, entorno físico, objetivos de la institución, compromiso, adaptación al cambio, delegación de actividades y funciones, coordinación externa y eficiencia en la productividad; el instrumento de clima organizacional consta de un total 76 preguntas divididas en las 12 variables como se



muestra en la tabla 1. El instrumento utilizado para medir la satisfacción laboral consta de 5 variables que son: satisfacción con la relación con sus supervisores, satisfacción con las condiciones físicas en el trabajo, satisfacción con la participación en las decisiones, satisfacción con su trabajo y satisfacción con el reconocimiento; el instrumento de satisfacción laboral consta de 23 preguntas divididas en las 5 variables como se muestra en la tabla 2.

El cuestionario que mide el clima organizacional es con respuestas basadas en escala tipo Likert, de cinco puntos (a saber: Muy de acuerdo =1, De acuerdo = 2, No estoy seguro = 3, En desacuerdo = 4, Totalmente en desacuerdo = 5. En el cuestionario que mide la satisfacción laboral los trabajadores también responden utilizando un formato de respuesta de Likert de siete puntos: Muy satisfecho= 1, Satisfecho=2, Casi satisfecho=3, Indiferente=4, Poco satisfecho=5, Insatisfecho=6 y Muy insatisfecho= 7. En los dos cuestionarios se analizó la fiabilidad (coeficiente de consistencia interna o indicador de unidimensionalidad). “Por fiabilidad se entiende aquí como lo que indican los coeficientes de consistencia interna; de manera más específica nos referimos al coeficiente Alpha de Cronbach.

Los coeficientes de consistencia interna se interpretan de hecho como indicadores de unidimensionalidad; en este sentido se denominan también coeficientes de homogeneidad (homogeneidad de los ítems, es decir, todos miden lo mismo). Estos coeficientes indican en qué grado se puede considerar que las respuestas a estos ítems (las de cada escala) cavarían, están relacionadas entre sí y consecuentemente confirman que los ítems miden lo mismo y son sumables en una puntuación total. Sobre el valor de los coeficientes de fiabilidad, es habitual considerar un valor de 0,70 como aceptable (Schmitt, 1996) pero un valor como 0,60 es suficiente para Morales et al. (2003), si se trata de investigaciones de carácter básico y según Schmitt (1996) un valor de 0.50 no atenúa de manera apreciable las correlaciones con otras variables” Chiang et al, 2007, p66. Los coeficientes de Alpha Cornbach se calcularon por variable en los dos cuestionarios como se muestra en la tabla 1 y 2. La investigación se aplicó a trabajadores y supervisores siendo un total de 38 (todos del sexo masculino), también en los dos cuestionarios se consideraron tres variables descriptivas: tiempo de servicio en la empresa, edad y estado civil.

Tabla 1: Variables de Clima Organizacional

Nombre de la variable	Preguntas (ítems)	Coefficiente Alpha Cronbach
Comunicación interna	1 a 14	.860
Reconocimiento	15 a 24	.812
Relaciones interpersonales en el trabajo	25 a 32	.865
Calidad en el trabajo	33 a 40	.797
Toma de decisiones	41 a 46	.732
Entorno físico	47 a 52	.535
Objetivos de la institución	53 a 55	.919
Compromiso	56 a 59	.366
Adaptación al cambio	60 a 64	.593
Delegación de actividades y funciones	65 a 68	.830
Coordinación externa	69 a 73	.726
Eficiencia en la productividad	74 a 76	.271

*El cuestionario de clima laboral que se aplicó es a partir del aplicado por Chiang et al (2007). Las variables o dimensiones consideradas en la medición de clima laboral tienen la capacidad de permitir reagrupar varias preguntas y analizarlas bajo una misma dimensión. Fuente: Elaboración propia.*



Tabla 2: Variables de Satisfacción Laboral

Nombre de la variable	Preguntas (ítems)	Coefficiente Alpha Cronbach
Satisfacción con la relación con sus supervisores	1 a 5	.849
Satisfacción con las condiciones físicas en el trabajo	6 a 10	.651
Satisfacción con la participación en las decisiones	11 a 16	.746
Satisfacción con su trabajo	17 a 20	.728
Satisfacción con el reconocimiento	21 a 23	.718

*El cuestionario de satisfacción laboral que se aplicó es a partir del aplicado por Chiang et al (2007). Las variables o dimensiones consideradas en la medición de satisfacción laboral tienen la capacidad de permitir reagrupar varias preguntas y analizarlas bajo una misma dimensión.*

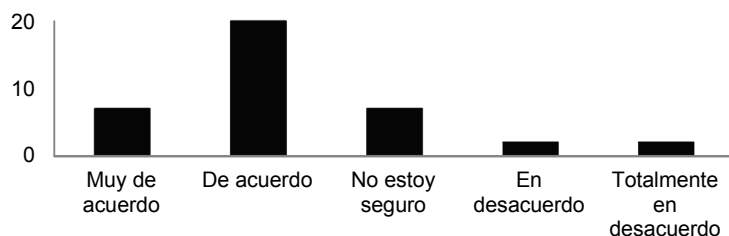
*Fuente:*

## RESULTADOS

Los resultados de la investigación en Grupo Azul se realizaron utilizando el software SPSS versión 18, en cada pregunta del cuestionario de clima laboral y satisfacción laboral se utilizaron datos descriptivos. En cada pregunta del cuestionario de clima laboral y satisfacción laboral se realizó una descripción de dichos datos descriptivos, realizando a la vez, una figura con los datos descriptivos obtenidos en SPSS, la descripción de los datos incluye datos como la media, moda y desviación estándar, por cada variable se realizó un diagnóstico. A continuación se presenta la descripción de la variable Comunicación interna, la cual corresponde al cuestionario de clima organizacional, de manera similar se presentaron las demás variables de clima y satisfacción laboral. Las figura 1 y las tabla 3 presentan como se presentaron las preguntas del diagnóstico de la variable Comunicación interna. Al final de las preguntas de cada variable se realizó un resumen, como el que se muestra para la variable Comunicación interna.

### Primer Variable: Comunicación Interna

Figura 1: Pregunta 1: ¿Se Siente Ud. Libre Para Conversar con su Supervisor o Jefe Inmediato Acerca de su Trabajo?



*La figura muestra la representación gráfica de las frecuencias correspondiente a la pregunta uno del cuestionario de clima organizacional. Las preguntas están agrupadas en dimensiones (variables) para su estudio. Fuente: Elaboración propia.*

Tabla 3: Frecuencias de la Pregunta uno del Cuestionario de Clima Organizacional

		Pregunta 1			
Válidos		Frecuencia	Porcentaje	Porcentaje válido	Porcentaje acumulado
	Muy de acuerdo	7	18.4210526	18.4210526	18.42105263
	De acuerdo	20	52.6315789	52.6315789	71.05263158
	No estoy seguro	7	18.4210526	18.4210526	89.47368421
	En desacuerdo	2	5.26315789	5.26315789	94.73684211
	Totalmente en desacuerdo	2	5.26315789	5.26315789	100
	Total	38	100	100	

*La tabla muestra las frecuencias y porcentajes obtenidos para la pregunta uno del cuestionario de clima organizacional, los porcentajes y las frecuencias son interpretados por cada pregunta y por variable. Los datos fueron procesados con software SPSS. Fuente: Elaboración propia.*

Los trabajadores se sienten mayormente libres de conversar con sus superiores acerca de su trabajo, aunque existe cierto grado de inseguridad. La media se encuentra entre “De acuerdo” y “no estoy seguro”.



Existe un porcentaje acumulado de 71.05 entre los que están “Muy de acuerdo” y “De acuerdo”, aunque los que no están seguros representan el 18.42%. La suma de los que están “En desacuerdo” y “Totalmente en desacuerdo” es 10.52%.

#### Resumen de la Variable Comunicación Interna:

En la mayoría de las preguntas sobre comunicación interna se encuentran en un nivel bajo, esto se puede ver en la media de estas preguntas que esta entre “De acuerdo” y “No estoy seguro”. Una condición ideal es que la media estuviera entre “Muy de acuerdo” y “De acuerdo”. Se puede observar que mayormente los trabajadores se sienten libres de conversar con sus superiores, aunque existe un cierto grado de inseguridad. Apenas hay una suficientemente adecuada relación con sus compañeros de trabajo, pero existe un alto porcentaje de trabajadores que están inseguros. Los trabajadores sienten que su relación con su supervisor o jefe inmediato no es lo suficientemente de confianza y apoyo recíproco. Los trabajadores mayormente creen que en su área de trabajo se producen errores por falta de información.

Existe un 52.63 % que opina estar “Muy de acuerdo” y “De acuerdo” en que el supervisor o jefe inmediato se preocupa de explicar todo muy bien de modo que no existan confusiones, aunque existe un 26.31% que opina no estar seguro. La mayoría de los trabajadores considera que no se les entrega la información suficiente en el momento, para realizar bien su trabajo. Solamente la mitad de los trabajadores considera que ante un problema en su trabajo puede hablar con su supervisor o jefe inmediato en forma franca y sincera. Existe una mayoría de trabajadores que siente que no se está trabajando en equipo. Existe una mayoría que siente que no se está avanzado en la misma dirección. La mayoría de los trabajadores siente que la información no se comparte con el resto del equipo de trabajo. Existe apenas una suficiente opinión de que el supervisor o jefe inmediato se preocupan por la seguridad de los trabajadores. Las reuniones de trabajo se sienten que son apenas suficientemente efectivas. Mayormente los trabajadores opinan que informan cuando y donde pueden ser localizados.

### **CONCLUSIONES**

Los trabajadores se sienten mayormente libres de conversar con sus superiores acerca de su trabajo, aunque existe cierto grado de inseguridad. La media se encuentra entre “De acuerdo” y “no estoy seguro”. Existe un porcentaje acumulado de 71.05 entre los que están “Muy de acuerdo” y “De acuerdo”, aunque los que no están seguros representan el 18.42%. La suma de los que están “En desacuerdo” y “Totalmente en desacuerdo” es 10.52%. Los trabajadores consideran suficientemente adecuada la relación con sus compañeros de trabajo, aunque existe una considerable cantidad de trabajadores que están inseguros. La media se encuentra entre “De acuerdo” y “no estoy seguro”. Existe un porcentaje acumulado de 60.52 entre los que están “Muy de acuerdo” y “De acuerdo”, aunque los que no están seguros representan el 21.05%. La suma de los que están “En desacuerdo” y “Totalmente en desacuerdo” es 18.41%.

Los trabajadores sienten que su relación con su supervisor o jefe inmediato no es lo suficientemente de confianza y apoyo recíproco, sólo el 50% de los trabajadores opinan estar “Muy de acuerdo” o “De acuerdo”. Los trabajadores que están inseguros representan el 28.94% y los que están “En desacuerdo” y “Totalmente en desacuerdo” representan el 21.04%. Los trabajadores mayormente creen que en su área de trabajo se producen errores por falta de información. Existe un 60.52% que opinan estar “Muy de acuerdo” y “De acuerdo” con esta información, aunque existe un 15.78% que opinan “no estar seguros” y 23.67% opina estar “en desacuerdo” y “Totalmente en desacuerdo” con dicha afirmación. Existe un 52.63 % que opina estar “Muy de acuerdo” y “De acuerdo” en que el supervisor o jefe inmediato se preocupa de explicar todo muy bien de modo que no existan confusiones, aunque existe un 26.31% que opina no estar seguro. Existe un 21.04% que opina estar “En desacuerdo” y “Totalmente en desacuerdo” con el supervisor o jefe inmediato se preocupa de explicar todo muy bien de modo que no existan confusiones.



La mayoría de los trabajadores considera que no se les entrega la información suficiente en el momento, para realizar bien su trabajo. La media se encuentra en “No estoy seguro”, la cual representa un 15.78%, Los que están “En desacuerdo” y “Totalmente en desacuerdo” representan el 39.47%, los que están “Muy de acuerdo” y “De acuerdo” representan el 44.73%.

Solamente la mitad de los trabajadores considera que ante un problema en su trabajo puede hablar con su supervisor o jefe inmediato en forma franca y sincera. Existe un 28.94% que dice no estar seguro con respecto a esta afirmación. Los que dijeron estar “En desacuerdo” y “Totalmente en desacuerdo” representan el 21.04%. La media se encuentra entre “De acuerdo” y “No estoy seguro”. Existe una mayoría de trabajadores que siente que no se está trabajando en equipo. Entre los que están “Muy de acuerdo” y “De acuerdo” en que si se trabaja en equipo es el 43.24%, pero entre los que sienten “No estar seguros”, “En desacuerdo” y “Totalmente en desacuerdo” de que no se está trabajando en equipo son el 56.76%. Existe un trabajador que no contesto a la pregunta. La media se encuentra entre “No estoy seguro” y “En desacuerdo”. Existe una mayoría que siente que no se está avanzado en la misma dirección, esto representa el 39.47%. Existe un 26.31% que dice “No estar seguro” y un 34.2% que dice estar “En desacuerdo” y “Totalmente en desacuerdo”. La media se encuentra entre “De acuerdo” y “No estoy seguro”. La mayoría de los trabajadores siente que la información no se comparte con el resto del equipo de trabajo. El 52.64% de los trabajadores dice “No estar seguro”, estar “En desacuerdo” y “Totalmente en desacuerdo”. Existe un 23.68% que dice “No estar seguro” de sentir que la información se comparte con el equipo de trabajo. La media se encuentra entre “De acuerdo” y “No estoy seguro”.

Existe apenas una suficiente opinión de que el supervisor o jefe inmediato se preocupan por la seguridad de los trabajadores, esto es el 62.16%. La media se encuentra entre “De acuerdo” y “No estoy seguro”. Existe un 13.15% que dice no estar seguro de esta afirmación y un 23.67% que están “En desacuerdo” y “Totalmente en desacuerdo” con dicha afirmación. Las reuniones de trabajo se sienten que son apenas suficientemente efectivas, un 60.5% opina estar “Muy de acuerdo” y “De acuerdo”. Existe un 21.05% que dice “no estar seguro” de que las reuniones de trabajo sean efectivas y un 18.41% que opina estar “En desacuerdo” y “Totalmente en desacuerdo”. La media se encuentra entre “De acuerdo” y “No estoy seguro”. Mayormente los trabajadores opinan que informan cuando y donde podemos ser localizados.

El 71.05% opina que esta afirmación es correcta. La media se encuentra entre “De acuerdo” y “No estoy seguro”. La mayoría siente que se respeta el tiempo mutuamente con un 71.05%, la media se encuentra entre “De acuerdo” y “No estoy seguro”. Existe un 10.52% de los trabajadores que dice “No estar seguro” de que se respete el tiempo mutuamente. El Clima organizacional juega un papel importante para el logro de una mayor eficiencia en las organizaciones, pues este determina la forma en que un individuo (trabajador) percibe su ambiente laboral, su rendimiento, su productividad, su satisfacción. La satisfacción laboral es uno de los factores más importantes dentro del clima organizacional, pues en la medida que un trabajador se sienta satisfecho en su puesto de trabajo, así será su entrega a este, contribuyendo al mejoramiento continuo de los servicios. Las acciones propuestas en el plan de mejoras responden a las necesidades detectadas en el análisis de los resultados obtenidos en el diagnóstico de la satisfacción laboral.

### Propuesta

Realizar un trabajo intensivo para el mejoramiento de las condiciones físicas y ambientales de la unidad, que propicien el confort y garanticen los medios técnicos necesarios para el trabajo de esta unidad:

1- Mejorar la climatización en esta unidad.

2- Realizar un trabajo de mantenimiento preventivo planificado a instalaciones, mobiliarios y equipos para solucionar las dificultades en ese sentido y que afectan el trabajo.



3- Garantizar un calzado apropiado que brinden comodidad y seguridad.

4- Analizar si la distribución de los espacios, la ubicación (situación) de las personas, el mobiliario, es la más apropiada para la realización del trabajo.

6.-Colaborar y asumir la responsabilidad, tanto a nivel individual como de grupo, en el mantenimiento del centro limpio

Realizar un trabajo encaminado al Corto mejoramiento de la organización laboral:

1.-Desarrollar e incentivar la excelencia en el servicio, utilizar todos los mecanismos posibles de estimulación tanto moral como material.

2.-Realizar encuentros con los trabajadores para explicarles la situación actual de los movimientos laborales en la sucursal.

3.-Distribuir las funciones correspondientes según el perfil de cargo de cada miembro de la organización.

4.- Mantener el estudio de las insatisfacciones de los trabajadores y la búsqueda inmediata de las soluciones.

Lograr una adecuada cohesión grupal para alcanzar los objetivos propuestos por la organización:

1.- Implementar cursos de comunicación dirigidos a la tienda objeto de estudio con conocimientos generales de la comunicación, técnicas y habilidades de está, particularizadas tanto para trabajadores como para brindar un mejor servicio.

2.- Diseñar actividades encaminadas a capacitar al colectivo de trabajadores en destrezas y habilidades para la resolución de conflictos.

Mejorar los métodos y estilos de dirección:

1- Que reciban cursos de “reuniones eficaces” los directivos y de “escucha activa” los directivos y los empleados.

2- Coordinar con la Universidad Autónoma del estado de Hidalgo UAEH postgrados, cursos sobre Liderazgo: Estilos y técnicas: cuáles son y cómo aplicarlos para alcanzar el éxito.

3- Coordinar con Grupo Azul y la UAEH, la capacitación sobre otros temas relacionados con la dirección, además de los ya mencionados.

Mejorar el proceso de toma de decisiones:

1.- Escuchar las opiniones de los trabajadores en la toma de decisiones relacionadas con su área.

2.- Mantener una constante retroalimentación entre directivos y trabajadores.

3.- Desarrollar talleres y seminarios (tanto para directivos como trabajadores), con el apoyo de especialistas, sobre técnicas para manejar el cambio y el miedo a tomar decisiones.



Elaborar e implementar un programa de capacitación de directivos y trabajadores dirigido a mejorar la participación y fomentar un clima organizacional cualitativamente superior:

- 1.-Curso teórico de capacitación para directivos sobre clima organizacional, que incluye los factores más importantes que influyen directamente en el clima laboral y por ende en la percepción adecuada o no de este (Motivación, satisfacción, estilo de dirección, estrés, actitudes).
- 2.- Curso práctico para directivos, para las soluciones más generales a las problemáticas que existan en el servicio relacionada con lo antes expuesto a través de técnicas participativas.
- 3.- Realizar discusiones grupales de forma interactiva con presentación de trabajos investigativos que incluya el análisis del clima organizacional en el servicio.

Establecer formas de reconocimiento que permitan una mayor motivación de los trabajadores:

- 1.- Crear formas de reconocimiento moral y material, de forma mensual, trimestral y anual para estimular el Dependiente de mejores resultados en las ventas.

Reducir en lo posible los niveles actuales de Stress Laboral.

- 1.- Lograr que los trabajadores y cuadros no se preocupen por los asuntos poco importantes y que pongan las cosas en perspectiva.
- 2.- Capacitar a los directivos en la organización de su tiempo, y de sus subordinados
- 3.- Promover que las metas que persigan los trabajadores de la entidad, tengan un significado personal para ellos.
- 4.- Mantener correctamente informados a los trabajadores para evitar rumores e incertidumbre.

## RECONOCIMIENTOS

Los autores reconocen el apoyo de la empresa Grupo Azul para la investigación. Así mismo agradecen los comentarios de los investigadores de la Universidad Autónoma Metropolitana, los cuales contribuyeron a mejorar la calidad de investigación.

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# FACTORES DE COMPETITIVIDAD EN LA INDUSTRIA FORESTAL EJIDAL EN EL ESTADO DE DURANGO, MÉXICO

Ernesto Geovani Figueroa González, Universidad Juárez del Estado de Durango

Carlos Antonio Iturbide Urrutia, Universidad Juárez del Estado de Durango

Claudia Berenice Cano López De Nava, Universidad Juárez del Estado de Durango

## RESUMEN

*En este estudio se identifican los factores de competitividad presentes en la Industria Forestal Ejidal en el Estado de Durango. Se seleccionó una muestra probabilística a través del método de muestreo aleatorio simple, el tamaño de la muestra se determinó utilizando la varianza máxima conformada por 57 empresas ejidales forestales ubicadas dentro de las regiones de El Salto Pueblo Nuevo, Santiago Papasquiaro, y El Huehuento, del Estado de Durango, México. Se aplicó una encuesta y se utilizó una Guía de observación. Se constató que las empresas muestran distintos intereses en su gestión, que responden a la presencia tanto de elementos de lógica campesina como de lógica empresarial. La lógica campesina queda de manifiesto en los valores culturales diferentes a la eficiencia mostrada a través del discurso de los comisariados ejidales. Esto se observa de igual manera en la canalización de sus esfuerzos dirigidos a realizar actividades que consideran válidas, propias y necesarias para conseguir y mantener su sistema de poder, aprobación y apoyo por parte de grupos de interés, principalmente por las comunidades que atienden, implicando la reducción de eficiencia administrativa y de sus posibilidades de progreso. Se enumeran las fortalezas y debilidades encontradas para la integración.*

**PALABRAS CLAVE:** competitividad, integración, industria forestal.

## COMPETITIVE FACTORS IN COMMUNAL LANDS FOREST INDUSTRY IN THE STATE OF DURANGO, MEXICO

### ABSTRACT

*This study identifies the factors of competitiveness present in Communal Lands Forest Industry in the State of Durango. A probability sample was selected through simple random sampling method, the sample size was determined using the maximum variance comprised 57 companies located in forest communal lands regions of El Salto Pueblo Nuevo, Santiago Papasquiaro, and The Huehuento, the state of Durango, Mexico. A survey and used an observation guide. It was found that the companies show different interests in its management, which respond to the presence of both peasant logic elements such as business logic. The peasant logic is reflected in the different cultural values of efficiency shown through the discourse Commissioner of Communal Lands. This is seen equally in channeling their efforts to perform activities considered valid, proper and necessary to achieve and maintain power system, approval and support from stakeholders, mainly the communities they serve, implying reducing administrative efficiency and possibilities of progress. Lists the strengths and weaknesses identified for integration.*

**JEL:** J54, L73, M19, Q23

**KEYWORDS:** competitiveness, integration, forest industry.



## INTRODUCCIÓN

La integración es una cooperación entre empresas independientes, basada en la complementación de los recursos de las distintas empresas relacionadas y orientada a lograr ventajas competitivas que no podrían ser alcanzadas en forma individual. Este modelo productivo tiene impactos sociales; dinamiza el desarrollo local, permite el crecimiento con equidad y genera ventajas para las empresas, como la flexibilidad, un aprendizaje más rápido, economías de escala y mayor fuerza de negociación. Dentro del Plan Nacional de Desarrollo de México, el desarrollo forestal sustentable se plantea como un área prioritaria del desarrollo nacional. Durango, por su clima, topografía y diversidad ecológica, es en esencia un estado con eminente vocación forestal, su bosque, recurso natural renovable por excelencia, ha desarrollado una industria forestal importante en el ámbito nacional, compuesta por empresas propiedad de particulares y empresas propiedad de ejidos, estas últimas la Industria Forestal Ejidal en Durango (IFED). Se presentan las tendencias y características generales de la industria forestal en Durango, destacando los aspectos económicos y sociales de este sector, aspectos de suma relevancia para este estudio, ya que forman parte del contexto inmediato del universo que se analizará y que influyen directamente en la integración de la IFED. Además, considerando la particularidad que presenta México respecto a la tenencia de recursos forestales manejados por comunidades indígenas y ejidales, se describen las características generales de las empresas forestales ejidales, que ayudaron a analizar, identificar y comprender los factores de competitividad que presentan.

Este estudio forma parte de un proyecto financiado por Fondos Mixtos Durango del Consejo Nacional de Ciencia y Tecnología (CONACYT) “Impulso a la Industria Forestal Ejidal del Estado de Durango con su integración a una cadena productiva” y plantea el siguiente objetivo: Identificar y evaluar los factores de competitividad presentes en la Industria Forestal Ejidal en el Estado de Durango (IFED). Esta investigación está organizada en cuatro apartados. En el primero tenemos la sección de revisión literaria y se presentan algunos conceptos relevantes sobre integración y se muestra una panorámica general de la industria forestal del Estado de Durango y lo que es el ejido forestal en México, después tenemos la sección de metodología donde se describe como se llevó a cabo el estudio, la sección de resultados contiene el análisis de la información y después tenemos las conclusiones.

## REVISIÓN LITERARIA

### Integración

La integración es una cooperación entre empresas independientes, basada en la complementación de los recursos de las distintas empresas relacionadas y orientadas a lograr ventajas competitivas que no podrían ser alcanzadas en forma individual. En la práctica tradicional de una cadena de abastecimiento/distribución, los proveedores, fabricantes, distribuidores y clientes, trabajan cada uno para optimizar sus propias operaciones; actuando individual e inadvertidamente, crean problemas para los demás integrantes del canal, añadiendo costo a todo el sistema. La integración consiste en la inversión de recursos estratégicos para complementar los productos o capacidades existentes. Puede haber: integración horizontal o integración vertical. Cuando la estrategia a largo plazo de una organización se basa en el crecimiento a través de la adquisición de una o más empresas semejantes operando en la misma etapa de la cadena producción- distribución, ésta estrategia es denominada integración horizontal; y si la estrategia de una organización es adquirir empresas que le suministren sus materias primas, o que sean clientes para sus productos, se ve involucrada la integración vertical (Pearce y Robinson, 1997).

La ganancia de la integración vertical es con frecuencia mayor que la de la integración horizontal. La integración vertical da origen a tres diferentes ganancias: elimina la doble marginalización, permite precios de discriminación en contra de los competidores no integrados y evita la pérdida proveniente de



no estar integrado después de una fusión horizontal (Colangelo, 1995). Desde los años finales del siglo XX, la industria de México se desenvuelve en el marco de una economía mundial cuyo rasgo distintivo es la creciente globalización. En el pasado, el predominio de la micro, pequeña y mediana empresa en los diversos sectores productivos era posible gracias a que el mercado nacional se encontraba cerrado. Sin embargo en un mercado abierto, en el cual se requiere de inversiones, tecnología y capacidad gerencial para operar exitosamente, las formas tradicionales de producción a escala pierden su competitividad.

Anderson (2000) comenta que existen cuatro tendencias de cambio en el ambiente de negocios que son los relativos a la información tecnológica y geográfica, así como a la integración funcional y sectorial, y que es necesario ir desde una empresa tradicional hacia una red global competitiva para construir cadenas de valor extendidas. En el mercado global actual los recursos son más accesibles por muchas razones, como la tecnología, transportación más barata y reducción de aranceles en la mayoría de los mercados internacionales. De los cambios estructurales iniciados en la década pasada, la apertura comercial fue una de las situaciones que más impacto ha tenido en la estabilidad del sector empresarial. Dicha apertura establece nuevas reglas para participar en el comercio exterior. La apertura ha reducido también la integración de diversas cadenas productivas nacionales, en la medida en que las empresas que participaban en las mismas, como clientes o como proveedores, perdieron terreno ante la competencia externa. Reconstruir tales cadenas en un entorno de apertura comercial es indispensable e impostergable para facilitar la planeación e inversión a largo plazo de las empresas nacionales.

La velocidad de respuesta a los cambios del entorno constituye una importante ventaja competitiva de las micros, pequeñas y medianas empresas, que les permite alcanzar altos niveles de eficiencia productiva, tal y como ha sucedido en otros países. Esto alienta la adopción de nuevas formas de organización de la actividad productiva, en las que la flexibilidad de las medianas y pequeñas empresas se convierte en un elemento valioso. Tales formas de organización, como la subcontratación o la formación de empresas integradoras, hacen énfasis en una estrecha coordinación inter empresarial orientada a combinar las ventajas de las economías de escala de las grandes empresas, con la flexibilidad y velocidad de respuesta de las de menor tamaño. Las micro, pequeñas y medianas empresas poseen una amplia capacidad para enfrentar y adaptarse a las distorsiones que pudiera sufrir la economía; en situaciones críticas enfrentan de mejor manera las bajas en la actividad económica, ya que su bajo nivel de capitalización actúa en su favor, además de poseer la maleabilidad para modificar sus procesos productivos.

#### Industria Forestal del Estado de Durango

El bosque del Estado de Durango contribuye al desarrollo de la entidad, por lo que se le debe atender de manera tal que permita optimizarlo y vigorizar su capacidad como fuente generadora de empleo y riqueza para el estado y para el país. El Estado de Durango tiene una superficie total de 12.2 millones de hectáreas de las cuales 5.5 millones son arboladas, lo que representa un 46.5% de la superficie total. De esta superficie arbolada 4.9 millones de hectáreas corresponden a bosques de coníferas y latifoliadas que se distribuyen a lo largo de la zona montañosa de la Sierra Madre Occidental, con unas existencias volumétricas de bosques de 410.8 millones de metros cúbicos y de selvas de 11.3 millones de metros cúbicos. Los bosques tienen un crecimiento de 5.6 millones de metros cúbicos por año y una producción promedio en los últimos 5 años de 1.9 millones de metros cúbicos (SEMARNAP, 2000).

La vegetación existente en sus bosques, corresponde a asociaciones de pino, pino-encino y otras especies de coníferas y hojosas. La producción de sus bosques le ha permitido colocarse a la vanguardia de la producción nacional participando con aproximadamente un 32% de la producción forestal del país. El 85% de la producción forestal la aportan 7 municipios de Durango de un total de 17 municipios que cuentan con aprovechamiento forestal. Estos municipios son: Durango (209,287 m<sup>3</sup>, con el 11%); Guanaceví (126,873 m<sup>3</sup> con el 7%); Otaez (117,862 m<sup>3</sup> con el 6%); Pueblo Nuevo (320,438 m<sup>3</sup> con el 17%); San Dimas (504,528 m<sup>3</sup> con el 27%); Santiago Papasquiaro (177,900 m<sup>3</sup> con el 9.5%) y



Tepehuanes (123,080 m3 con el 6.5%). Las actividades primarias de la silvicultura representan para la entidad aproximadamente el 26% del PIB y su industria forestal aporta el 51.6% del PIB del sector manufacturero.

### El Ejido en México

El término ejido, según Fromm y Maccoby (1973), se refiere a una comunidad que ha recibido tierra para utilizarla de acuerdo a las reglas del Código Agrario que se ha desarrollado durante los últimos 50 años, basado en el Artículo 27 de la Constitución de 1917. El artículo 9 de la Ley Agraria (1992) lo define como una forma de tenencia de la tierra en la que un núcleo de población con personalidad jurídica y patrimonios propios, es propietario de las tierras que le han sido dotadas o de las que hubiere adquirido por cualquier otro título. Además, el artículo 44 de la citada Ley, establece que el ejido está conformado por tres áreas básicas, que incluye el área común, la parcelada y el centro de población. A los miembros que lo integran se les identifica como ejidatarios y a sus empresas como ejidales (Artículo 12 de la Ley Agraria, 1992). La propiedad de los bosques, origen de la materia prima de la industria forestal, ha sido una situación particular en México. Una de las características más importantes y únicas de la situación forestal mexicana es el patrón de tenencia de las tierras forestales. Alrededor del 80% de los 55.6 millones de hectáreas de bosque y selvas que existen pertenecen a 8,000 ejidos y comunidades indígenas forestales (SEMARNAP, 1995) es decir, bajo tenencia colectiva. Esto, de acuerdo a Salinas de Gortari (1990) se explica por la transferencia de las áreas forestales a los ejidos como resultado de las reformas sucesivas a las leyes de tenencia de la tierra, la Ley Forestal de 1942, la Ley Forestal de 1986, ratificados en la Ley Forestal de 1992.

## **METODOLOGÍA**

### Población y Muestra

La población o universo la comprenden las empresas forestales ejidales del Estado de Durango, ubicadas en su mayoría en tres regiones que son: Santiago Papasquiaro, El Salto Pueblo Nuevo y el Huehuento en San Dimas, que se encontraban operando dentro del período de octubre de 1999 a Marzo del 2000. Dicho universo está representado por 126 empresas (INEGI, 1990), se seleccionó una muestra probabilística a través del método de muestreo aleatorio simple, utilizando números aleatorios proporcionados por la computadora (Zuwaylif, 1986). El tamaño de la muestra se determinó conforme al mismo autor, utilizando la varianza máxima para muestreo de proporciones:

$$n_o = \frac{Z^2 \pi (1 - \pi)}{e^2} = \frac{1.96^2 \times .5 \times .5}{.10^2} = 96 \qquad n = \frac{n_o}{\left[ \frac{n_o}{n_o + (N - 1)} \right] / N} = \frac{96}{(96 + 125 / 126)} = 57 \qquad (1)$$

donde:

N = tamaño de la población

n = tamaño de la muestra

Z = 1.96 (Nivel de confianza de un 95%)

$\pi$  = .5 (proporción con la cual obtendría la varianza máxima)

e = 10% error máximo permitido



### Las Unidades de Observación

Los responsables de las empresas, por tratarse de las personas que más contacto tienen con las mismas, a los que se les aplicó la encuesta como instrumento de recopilación de datos, las empresas forestales ejidales, cuyo instrumento de recopilación fue la guía de observación.

### Instrumentos de Recopilación de Datos

Encuesta. Esta se aplicó en la modalidad de cédula de entrevista, es decir, el cuestionario de preguntas diseñado como instrumento de registro de las opiniones. Se aplicó por el propio investigador, quien preguntó y anotó las respuestas, obteniendo la información directamente del responsable de la empresa con una cita previa. Se eligió esta modalidad, ya que el perfil de los responsables de las empresas a estudiar, en lo general, es de personas con bajo nivel educativo que no dominan la lectura ni la escritura, siendo esta forma la más apropiada (Hernández et al, 2003). Guía de observación. Con este instrumento se obtuvieron los datos de las características físicas de la infraestructura de las empresas tanto en el área administrativa como de producción, además de algunas características externas como facilidad de acceso y distancia al centro de consumo más próximo, que fueron procesadas junto con la información de la encuesta. La técnica de observación se consideró necesaria y complementaria a la encuesta, ya que a través de una guía pre elaborada, se recabó información que difícilmente se podría haber obtenido con cualquier otra técnica (Castañeda, 1996). Se observaron características de las empresas en cuanto a ubicación geográfica, características de las instalaciones administrativas y de la planta y algunas características de la producción. La realización de esta observación se realizó de manera simultánea a la encuesta.

## **RESULTADOS**

### Características de la Industria Forestal Ejidal en el Estado de Durango

Distribución de la muestra por tipo de producción. El 65% de las empresas visitadas fueron aserraderos y 35% fábricas de tarima y/o caja para empaque. Un 19% de las empresas producen únicamente madera aserrada, mientras que un 46 % produce madera aserrada y además tarima, caja de empaque y cuadro para mango de escoba principalmente, además de polín, durmiente, palillo, astillas, tablero enlistonado, tablero enchapado, molduras, escobas, vigas, postes y estacas en algunas de ellas.

El grado de automatización del proceso de producción es muy bajo, ya que cuenta con maquinaria muy anticuada y obsoleta. Para analizar el grado de destreza entendido como el grado de dominio de habilidades y técnicas de producción, se estableció una escala: alto, medio y bajo, resultando en un 88% un nivel medio de destreza. Con relación a la antigüedad de las empresas, la antigüedad promedio es de 21 años con una gran variación entre ellas (coeficiente de variación .78). Se concentran hacia los extremos en cuanto a mayor y menor antigüedad, quedando un 32% de ellas con menos de 4 años de antigüedad, un 14% tienen entre 4 y 12 años, un 18% entre 12 y 20 quedando un 36% con más de 20 años de antigüedad. Antigüedad de las empresas. Mintzberg (1991), establece que toda organización según avanza en edad o aumenta en tamaño, se vuelve más formalizada, se impregna más de procedimientos y reglas que la democratizan y que acentúan las especializaciones.

En el caso de la IFED, se observa que no se da la relación directa mencionada, ya que las empresas de la IFED tienen una edad promedio de 22 años con un nivel de formalización muy bajo. Una de las peculiaridades propias de este tipo de empresas es el empleo que generan para los mismos ejidatarios y sus hijos. En promedio el 14% de los trabajadores en las empresas son de los mismos ejidatarios y el 38% son hijos de ejidatarios. Que genera que las mismas personas que intervienen en las decisiones de la



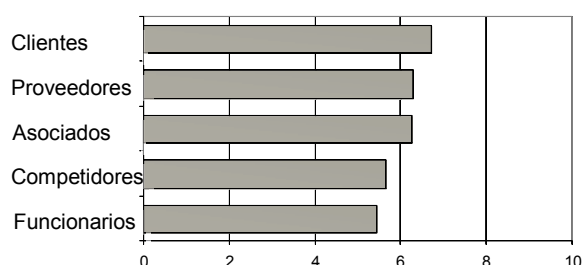
empresa forman parte de la planta de trabajadores, situación que no permite el funcionamiento de algunos instrumentos de control y debilita las líneas de autoridad. En cuanto a la edad de los trabajadores no se presenta un grado de concentración alto, la distribución presenta un promedio de 29 años con un coeficiente de variación del 17%. El nivel de producción y ventas anual promedio es de \$18 millones.

### Factores Que Influyen en la Integración

En este trabajo se consideraron como factores que promueven la integración, valores en los actores como la honestidad, credibilidad, generosidad, la reputación, la empatía, ambición (trabajo esforzado, aspiraciones), mente abierta, capacidad, ánimo, limpieza, valentía (defender las convicciones propias), perdón (disposición a perdonar a los demás), servicio (trabajar por el bienestar de otros), imaginación (audaz, creativo), intelecto (inteligente, reflexivo), lógica (congruente, racional), respeto (consideración), cortesía (amable, educado), responsabilidad (compromiso formal), control (disciplina), convicción.

Para medir la posibilidad de integración se hicieron preguntas tratando de establecer la percepción de los actores sociales sobre estos valores en sus asociados, clientes, proveedores, competidores y funcionarios de gobierno. A continuación se presenta la Figura 1 con el promedio general de la percepción de estos valores en una escala de 1 a 10, siendo el 1 el nivel más bajo y 10 el nivel más alto.

Figura 1: Promedio de Percepción de Valores Por Grupo



*Podemos observar que a los clientes son a los que consideran de mejor manera seguidos por los proveedores y en tercer lugar sus asociados, sin ser excelente la forma en la que los califican lo que daría un indicador de posibilidad de integración vertical hacia delante. Los funcionarios son los calificados de forma más baja.*

A pesar de ser los asociados el tercer lugar en valoración, los entrevistados expresaron que había compromiso y satisfacción con el trabajo realizado en equipo. Además de calificarse ellos mismos con un promedio de 9.58 en cuanto a su propia participación. Con relación a sus expectativas de integración, considerando la generación de ventaja competitiva en grupo, los resultados promedio con relación a la mejoría que ellos esperarían de la integración fueron los siguientes:

Algunos de los comentarios en relación a la administración fueron la necesidad de fortalecer la capacidad de organización y gestión; en producción mencionaron: la necesidad de adquisición de tecnología moderna, tomar en cuenta las opiniones de trabajadores y encargados; en cuanto a las ventas y costos: buscar nuevos mercados, cuidar el ajuste de los precios, unificar criterios, cuidar el margen de utilidad por los altos costos, establecer precio de productos a nivel regional y homogenizar los costos, estableciendo tabuladores regionales de fletes, mano de obra, etc., evitar competidores con la integración, el temor a no cumplir con las cantidades o precios de mercado; en capacitación proponen el tratar de unir la experiencia con la capacitación académica, que los productores necesitan cursos, un programa de capacitación regional considerando áreas críticas; mencionan además el problema del financiamiento por tratarse de empresas sociales, con relación a proveedores ven el riesgo de no seleccionarlos adecuadamente, aunque ven el beneficio de las comparas en común obteniendo mejores precios.



Tabla 1: Factores que influyen en la Integración

Factores influyen en la Integración	que en la	Eficiencia en administración	Productividad	Ventas	Créditos	Disminución de costos	Capacitación	Diseños	Compras
Expectativa mejora integración	de por	24%	21%	27%	49%	24%	39%	40%	19%
Riesgos amenazas	y	27%	46%	94%	70%	70%	50%	22%	50%
Oportunidades Necesidad	de	42%	50%	74%	42%	39%	70%	31%	59%
Investigación desarrollo	y	59%	59%	55%	31%	31%	61%	48%	27%

*Se observa que la mayor expectativa es en relación a la obtención de créditos, diseño y capacitación, hecho que deberá considerarse dentro de los objetivos en el plan de integración. Los riesgos y amenazas que identifican en la integración son principalmente en relación a las ventas, seguido por los créditos y costos. Con relación a las oportunidades, en general ven menos oportunidades que amenazas (51% promedio contra 54%), las mayores oportunidades las ven igualmente en ventas, seguidas por capacitación siendo la de diseños la de menor porcentaje. Identifican algunas necesidades de investigación y desarrollo, principalmente mencionan capacitación, seguido por la necesidad de mejorar la eficiencia administrativa y las técnicas de producción.*

Los comentarios desde el punto de vista administrativo fueron la necesidad de capacitación en herramientas para toma de decisiones más rápida, especialización de gente de la región; con relación a la producción ven la oportunidad de producir más a un menor costo, utilización de técnicas más modernas de producción; en ventas aparece la oportunidad de comercializar en el extranjero, cumplir con expectativas de precio y calidad, abastecimiento de mercado juntando la producción, mejorar precios de venta; para los créditos ven la oportunidad de una mejor capacidad de gestión; en las compras tienen muy claro la ventaja de la disminución de costo de los insumos por compras en común, nuevas opciones de producción, proveedores más directos sin menos intermediarios; en capacitación de igual manera mencionan las necesidades de aprender a hacer las cosas de mejor manera.

Con relación a la administración comentan la necesidad de otras opciones modernas de trabajo, herramientas en la toma de decisiones; menos desperdicio en la producción, nuevos procesos, nuevos productos, disminución de costos; investigación de mercados; detección de necesidades de capacitación. Comparación de recursos con la competencia. En la comparación de sus capacidades en relación con sus competidores, en general consideran que es la misma. Esta característica no sería una limitante fuerte para la integración. En la tecnología el 85% consideran que es semejante a la de sus competidores y proveedores, existiendo mayor diferencia entre los asociados, que sólo el 70% considera que es semejante, 22% consideran que es diferente y un 9% no sabe.

Problemas de carácter legal con los diferentes grupos. En cuanto a las relaciones o vínculos formales en promedio el 24% ha tenido problemas con los diferentes grupos, principalmente con clientes. De este 24% el 50% ya están solucionados y el otro 50% están aún en litigio. Familiares entre los grupos. Con relación a los vínculos informales se observa una mayor posibilidad de integración vertical hacia atrás debido a que existe mayor proporción de relaciones informales con ellos. Siendo fuerte también la proporción con competidores.

## CONCLUSIONES

Se constató que las empresas muestran distintos intereses en su gestión, que responden a la presencia tanto de elementos de lógica campesina como de lógica empresarial. La lógica campesina se observa en la canalización de los esfuerzos dirigidos a realizar actividades que consideran válidas, propias y necesarias para conseguir y mantener su sistema de poder, aprobación y apoyo por parte de grupos de interés, principalmente por las comunidades que atienden, a costa de la reducción de eficiencia administrativa y



de sus posibilidades de progreso. A continuación se enuncian las fortalezas y debilidades detectadas para la integración de las IFED.

#### Fortalezas Para la Integración de las IFED

Grado de apalancamiento operativo positivo ya que el capital con que cuentan es mínimo debido a que su maquinaria ya está depreciada casi por completo, sus necesidades de capital de trabajo son mínimas porque no tiene que financiar la compra de materia prima ya que son dueños de ella, no tienen cuentas por cobrar, el nivel de inventarios es muy bajo y no tienen necesidad de mantener cantidades fuertes de efectivo. Situación financiera sana en cuanto al grado de apalancamiento financiero. En general no tienen pasivos, lo que les permite estar en condiciones de acceder a financiamientos externos. Son empresas protegidas por el gobierno, con trato preferencial y apoyos.

Parte de los trabajadores son ejidatarios. Si los mismos trabajadores son dueños de la empresa, cabría esperar que compartan las metas y la visión, y podrían trabajar con mejor disposición por el bien de la empresa. Baja rotación de personal. Su plazo promedio de flujo de efectivo es muy favorable ya que no tiene cuentas por cobrar, salvo algunas a cargo de los mismos ejidatarios sin riesgo de incobrabilidad. Fuerte representatividad y poder de gestión e influencia por la facilidad de agremiarse ya que están acostumbrados a trabajar en grupo. Por su tamaño y características podrían tener una alta flexibilidad y adaptación siempre que se presentaran otras condiciones.

#### Debilidades Para la Integración de las IFED

La lógica campesina del ejidatario no le permite visualizar que, alcanzando objetivos de eficiencia racional, se alcanzan de una mejor manera sus objetivos sociales, ya que si hay desarrollo en la industria habrá generación de más empleos, y más beneficios para los ejidatarios. Al contrario, ellos crean empleos no en base a la necesidad de la empresa, sino para ocupar a los trabajadores, disminuyendo la productividad y los beneficios. En cuanto al cambio de la directiva del ejido cada tres años, conforme a la Ley, siendo el comisariado ejidal responsable del ejido en lo general y de la administración de las empresas en lo particular, tiene dos efectos negativos para la IFED. Por un lado la falta de continuidad de planes y proyectos y por otro lado este cambio provoca que se pierda la experiencia que se genera durante cada período de gestión. Las decisiones son colectivas, que en pequeña escala representaría una ventaja, pero cuando el promedio de ejidatarios es de 83, es difícil conciliar intereses y opiniones. Se observó en algunos de los ejidos la estrategia de formar un consejo consultivo con un grupo de ejidatarios representativo de todos los demás, para toma de decisiones, con muy buenos resultados.

La mayoría de las empresas no reinvierten, sino que toda la utilidad la reparten, y no dejan nada para reinversión, ni para capital de trabajo. Es de llamar la atención el ver cómo estas empresas pueden operar con tan poco capital de trabajo y la capacidad que tienen para estar haciendo repartos varias veces al año. Lo anterior trae como consecuencia una descapitalización completa y un alto costo de financiamiento por que solicitan adelantos a los clientes sacrificando precio. Lo anterior deriva en primer lugar, en que la maquinaria es obsoleta, sus procesos técnicos son los mismos con los que empezaron hace muchos años (22 en promedio). Estos procesos generan mucho desperdicio y mala calidad en la madera. En segundo lugar, no cuentan con capital necesario para hacer adquisiciones adicionales de materia prima con la que pudieran disminuir los tiempos ociosos, que a veces se alargan hasta 4 o 5 meses, debido a que la mayoría de los ejidos tiene un volumen autorizado menor al de su capacidad de producción.

La información para toma de decisiones es muy deficiente. No separan las operaciones de la empresa de las del ejido, quedando gastos del ejido como gastos de la empresa, sin permitir identificar el rendimiento real de la propia empresa, además de que los informes que se presentan no son oportunos ni suficientes para toma de decisiones. En general los comisariados ejidales presentan bajo nivel escolar. Falta de



preparación, pues no tienen la habilidad necesaria para manejar herramientas administrativas. El hecho de que los mismos ejidatarios sean trabajadores de la empresa no permite establecer ciertos controles, porque estos trabajadores gozan de impunidad. Se observa mucha dispersión en los costos ya que para algunas de las empresas los costos por fletes son muy altos. Para unas es más fácil que para otras, el acceso a la materia prima. Se considera que uno de los riesgos más fuertes para estas empresas, es que no perciben un posible cambio del marco legal en el que están inmersos, existiendo la probabilidad de perder el poder que les confiere el hecho de ser dueños del bosque.

Esto como consecuencia del cambio en las regulaciones gubernamentales que se ha venido dando y tomando en cuenta que este régimen de propiedad sirvió a propósitos en tiempos pasados. Actualmente es cuestionable su continuación, debido a que el bosque es un recurso del país y se debe dar el uso más eficiente a estos recursos, de otra manera se tiene un alto costo social. Hay una desvinculación con la industria manufacturera, que impide la agregación regional del valor, contribuye a las altas tasas de desperdicios industriales y costos de transporte. No existe un sistema de normalización y clasificación de productos que valore la calidad de las maderas mexicanas y facilite las operaciones comerciales; los procesos industriales están rezagados y la calidad de los trabajadores es prácticamente inexistente.

Los aserraderos instalados en su mayoría son de pequeña escala, con coeficientes de aserrío (eficiencia de transformación de madera en rollo a madera aserrada) muy bajos. El bajo coeficiente de aserrío aunado a la mala ubicación de los aserraderos con respecto al bosque, incrementan significativamente los costos por unidad de producto. La capacidad instalada no está ubicada de acuerdo con el potencial de incremento anual de los bosques. La organización para la producción tiene problemas asociados a la falta de personal adiestrado y con experiencia, así como a la sobrevaloración nominal (sueldos relativamente altos) otorgada como política de apoyo a los miembros de la comunidad. No existe especialización en la producción que garantice la calidad de los productos.

Los ejidos y comunidades han establecido industrias con el objeto de dar mayor valor agregado a los productos que obtienen del bosque; sin embargo, la mayor parte de la industria instalada es de escala pequeña, con tecnologías anticuadas e inadecuada organización para la producción y comercialización. El grado de eficiencia de la industria de aserrío es resultado de la capacidad instalada, el crecimiento real de los bosques y la distancia de los centros de transformación a los principales mercados. El tipo de integración de acuerdo a las características presentadas sería de integración vertical, pero esto a largo plazo, partiendo de una estrategia: Invertir en conocimiento mediante la preparación en áreas estratégicas de un cuadro de profesionistas seleccionados de manera representativa de cada uno de los grupos, asegurando la cohesión futura.

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Ernesto Geovani Figueroa González, Doctor en Ciencias de la Educación con Maestría en Administración y Licenciado en Matemáticas Aplicadas, profesor del área de matemáticas y estadística, se le puede contactar a través del correo electrónico [geovanifigueroa@yahoo.es](mailto:geovanifigueroa@yahoo.es)

Carlos Antonio Iturbide Urrutia, Contador Público, Maestro y Doctor en Administración, ha sido profesor en diversas Instituciones públicas y privadas, conferencista, ponente e instructor en materia directiva y organizacional, se le puede contactar a través del correo electrónico [carlositurbide@hotmail.com](mailto:carlositurbide@hotmail.com)

Claudia Berenice Cano López De Nava es Doctora y Maestra en Administración, Contadora Pública, profesora en el área de economía y administración, se le puede contactar a través del correo electrónico [claudia\\_cano\\_17@hotmail.com](mailto:claudia_cano_17@hotmail.com)

Profesores de la Universidad Juárez del Estado de Durango, adscritos a la Facultad de Economía, Contaduría y Administración. Se pueden contactar en la dirección de la FECA UJED, Fanny Anitúa y priv. de Loza s/n C.P. 34200, Durango Dgo. México.



# EVALUACIÓN DEL IMPACTO DEL PLAN DE DESARROLLO DE LA CIUDAD DE ARMENIA EN EL PERIODO 2008-2011 DESDE LA PERSPECTIVA DE LA SOSTENIBILIDAD

José Fabián Ríos Obando, Universidad la Gran Colombia Seccional Armenia

## RESUMEN

*La presente investigación será abordada bajo un análisis sistémico que propende evaluar el impacto del Plan de Desarrollo Municipal de Armenia en el Periodo 2008-2011 desde las perspectivas social, económica y ecológica de la sostenibilidad en aras de identificar si se presentó cambios en las condiciones de vida de la población, de forma tal que el resultado sirva como insumo para tomar decisiones en la estructuración de futuros Planes de Desarrollo. Para tal fin se propone analizar los diferentes programas y proyectos puestos en marcha por la administración municipal en aras de determinar su contribución a la sostenibilidad.*

**PALABRAS CLAVES:** Dimensiones, Sostenibilidad, Planes de Desarrollo, Impacto.

## IMPACT ASSESSMENT OF ARMENIA'S DEVELOPMENT PLAN DURING 2008-2011 FROM THE PERSPECTIVE OF SUSTAINABILITY

## ABSTRACT

*This research will be addressed in a systemic analysis that tends to assess the impact of Armenia's Development Plan during 2008-2011 prospects from social, economic and ecological sustainability in order to identify whether changes made in the conditions of life of the population, so that the result will serve as input to make decisions in structuring future development plans. To this end it is proposed to analyze the different programs and projects implemented by the local government in order to determine their contribution to sustainability*

**JEL:** Q01, Q56, Q58.

**KEYWORDS:** Dimensions, Sustainability, Development Plans, Impact

## INTRODUCCIÓN

La función principal del estado debe ser garantizar la seguridad de los ciudadanos así como permitir el libre desenvolvimiento en actividades de diverso índole bajo ciertas condiciones de calidad, en las que el derecho a disfrutar de un ambiente sano se encuentra consagrado como un derecho constitucional.

Con ocasión al anterior precepto han sido diversas las posturas epistemológicas que han surgido para argumentar el papel del estado y su inobjetable deber para dotar de ciertas condiciones a las personas en la búsqueda del bien ser, surgiendo un discurso en el que se propone incluir diversos factores no considerados por la economía clásica y determinados por indicadores cuya función es medir el progreso de un país a partir de la esperanza de vida, el nivel educacional y el ingreso per cápita, entre otros, y que básicamente supone un primer paso para pasar de la noción de *Crecimiento*, que es lo que mide el PIB, a la de *Desarrollo*, un concepto más cualitativo en lo que a calidad de vida se refiere.



Siguiendo esa línea argumentativa, conforme se fue avanzando en la consideración de factores cualitativos que respondieran a criterios de responsabilidad social, justicia y equidad, fueron avanzando también las preocupaciones concernientes a la degradación del medio ambiente, surgiendo nuevas formas de concebir al progreso y desarrollo económico y la función del hombre como emergencia de la naturaleza.

Así fue como se enmarcaron ciertos factores ecológicos, sociales, y económicos, entre otros, los cuales motivaron fuertemente el discurso de economistas y ambientalistas, discursos los cuales fueron cohesionados, surgiendo como respuesta a esta situación una nueva definición del desarrollo, en el que surge la imagen directriz del “desarrollo sostenible” y “sostenibilidad”.

Para lograr tal cometido es prioritario garantizar que el sistema político reconsidere su rol estratégico dentro de las dimensiones de la sostenibilidad, toda vez, que a pesar del reconocimiento de la necesidad de una interpretación integrada de estas tres dimensiones (económica, ecológica y social), se hace necesario de un profundo cambio conceptual respecto al enfoque político tradicional en aras de lograr un cambio sustancial en el que se considere al desarrollo sostenible o si bien se quiere a la sustentabilidad como una verdadera opción a adoptar y no como un cambio al modelo en vigor, de acuerdo (Redclift M. , 1996), *“existe la necesidad de reconocer el concepto de desarrollo sostenible como alternativa a la visión establecida, y no como modificación de la misma”*. Es decir, la sostenibilidad no es un objetivo factible si lo que se pretende es adaptar los modelos de desarrollo económico actuales. Habrá que promover nuevos planteamientos en cuanto a la gestión de recursos, el papel de mercado, las políticas institucionales, sociales, económicas y medioambientales.

El Municipio de Armenia, construyó el Plan Municipal de Desarrollo 2008- 2012, propuso dentro de sus objetivos” Mejorar las condiciones de uso y apropiación, sostenibilidad y competitividad del territorio, mediante un adecuado proceso de planificación, el fortalecimiento de la gestión ambiental y la aplicación de instrumentos de gestión para el desarrollo territorial”.

De tal suerte que la presente investigación pretende efectuar un análisis posterior sobre la dinámica de las políticas públicas plasmadas a través del Plan Municipal de Desarrollo bajo un enfoque de desarrollo sostenible, posibilitando que los resultados obtenidos permitan establecer recomendaciones y conclusiones que sirvan de base para definir una serie de condiciones que han de garantizar procesos políticos que coadyuven a alcanzar una sostenibilidad, de forma tal que se presenten propuestas sobre dichas condiciones a fin de que sean objeto de debate en la formulación de futuros planes de desarrollo, e incluso de ser necesario permita de ser necesario realizar ajustes o modificaciones al plan definido para el actual periodo administrativo.

## REVISIÓN DE LITERATURA

El interés investigativo que ha suscitado la aplicación de indicadores para determinar la sostenibilidad global ha sido exponencial, principalmente a partir de la incorporación y apropiación de la problemática ambiental en la sociedad civil, fomentando los esfuerzos de diferentes actores que ocupan diversas disciplinas, entre las que se destacan, economía, biología, geología, administración de empresas, entre otras, mediados por la intención de conocer de cerca la realidad de los diferentes espacios territoriales. Se toma como referencia entre diversos estudios, dos investigaciones sumamente interesantes. La primera de ellas realizada en Manizales en el año 2005, por Luz Stella Velásquez Barrero denominada “Avances Conceptuales y Metodológicos en la Construcción y Consenso del índice de Sostenibilidad Urbana”, del que obtenemos información clave en lo que atañe a la composición de las dimensiones y de



los posibles fenómenos que han de evaluarse a partir de la construcción de indicadores para develar la realidad abordada en un periodo de tiempo.

La segunda investigación en discusión obedece a un estudio realizado en conjunto entre el Instituto Nacional de Estadística, Geografía e Informática (INEGI) y el Instituto Nacional de Ecología (INE)/Semarnap, denominado “Indicadores de Desarrollo Sustentable en México”, a partir del cual se construyeron un conjunto de indicadores de los cuales se espera que a partir de su implementación, contribuyan a construir realidad sobre las problemáticas en torno a la sostenibilidad y motivar la adopción de estrategias que tomen como referencia dichos resultados.

Ahora bien en lo que concierne a las evaluaciones sobre planes de desarrollo resulta imprescindible hacer relación al Informe del Departamento Nacional de Planeación(DNP), 2011 “Evaluación Del Desempeño Integral De Los Municipios”, en el que se observa como el DNP viene desarrollando una metodología para la medición del desempeño de los municipios, dicho informe revela información sobre los resultados alcanzados conforme las metas establecidas en los planes de desarrollo(eficacia), la eficiencia(entendida como la relación optima entre productos alcanzados e insumos utilizados), cumplimiento de requisitos legales( marco normativo que regula los recursos del Sistema General de Participaciones) y por último la gestión administrativa y fiscal(la cual mide la capacidad administrativa y financiera para lograr las metas propuestas).

### **METODOLOGÍA**

Con base al interés investigativo se puede catalogar la presente investigación como empírico analítica toda vez que pretende revelar las relaciones esenciales y las características fundamentales del objeto de estudio, por medio de procedimientos prácticos que permitan instrumentalizar la información y dar cuenta de las relaciones de las políticas públicas en la consecución de la sostenibilidad bajo las dimensiones ya descritas.

El procedimiento metodológico a realizar se fundamentara en Gestión Integral De Programas Sociales Orientadas A Resultados, toda vez que mediante la aplicación de dicha técnica se puede conocer si las acciones implementadas a partir de la aplicación del instrumento de política ha ocasionado un cambio importante en las condiciones de vida(económica, social, ambiental) en el tiempo analizado.

Para tal fin se acudirá al modelo no experimental, dicha técnica implica la evaluación en conjunto para la población objeto de estudio, recolectando y analizando información en dos momentos para inferir al concluir la evaluación si las variables estudiadas confluyeron en tres posibles escenarios a saber: impactos positivos, ninguna modificación o alteración e impactos negativos. Para poder determinar el grado de sostenibilidad, se identificara en primera instancia, a partir de la implementación de indicadores las condiciones o escenarios que anteceden al Plan de Desarrollo analizado, de forma tal que se conozca el estado de la línea base; es decir las condiciones iniciales que dieron origen como posible factor problemico al instrumento de planeación para la vigencia 2008 a 2011.

Resulta entonces fundamental realizar una revisión al Plan de Desarrollo objeto de análisis para conocer el desarrollo del mismo desde las dimensiones a evaluar, dicha descripción permitirá apropiarse de las acciones (programas y proyectos) que sirvieron como vehículo para alcanzar los resultados propuestos a partir de las problemáticas observadas. Posteriormente una vez finalizado dicho plan se aplicaran indicadores de medición a cada uno de los componentes que integran las dimensiones de la sostenibilidad; para evaluar los resultados alcanzados con ocasión a la implementación de plan, de forma tal que se logre consolidar información sobre el estado de cada uno de los factores o fenómenos comprendidos en las dimensiones sujetas a consideración y poder así conocer la situación final en cuanto a la sostenibilidad.



Es importante reiterar que para alcanzar unos resultados significativos es necesario implementar en ambos momentos (línea base y situación final) los mismos instrumentos de medición (indicadores) de forma tal que dicha uniformidad posibilite realizar aseveraciones sobre los resultados e impactos derivados del Plan de Desarrollo.

Luego se tomaran dichos resultados y se compararan con las condiciones observadas para la línea base de forma tal que se pueda evaluar el impacto logrado y poder inferir si se posibilitaron cambios significativos en las condiciones de calidad de vida de la población en términos de mejoras o retrocesos sustanciales, facilitando la comprensión y construcción de la realidad como insumo para tomar decisiones a futuro. Dichos resultados a su vez pueden configurar una medida de la tendencia del estado presente y futuro de una unidad territorial, por cuanto permite tener una base de datos para a partir de estudios similares realizar estimativos y comparativos en aras de conocer los avances o retrocesos y su posición relativa respecto de otras unidades territoriales.

Finalmente se considera que el método propuesto es el más idóneo, toda vez que permite la identificación de distintas variables que caracterizan una realidad, facilitando establecer una relación entre los distintos actores encargados de dotar a la sociedad de los instrumentos que contribuyan a la sostenibilidad y cuál ha sido su trascendencia para el periodo 2008-2011.

Enfoque disciplinar: Cualitativo- Cuantitativo, en su primera fase la investigación al ser eminentemente documental pretende develar aspectos que referenciaran a nivel descriptivo e interpretativo la realidad objeto de estudio. En las fases 3 y 4 de la investigación el uso de herramientas estadísticas y económicas lo insertan en una fase cuantitativa.

Tipo de investigación: De evaluación: (Expost o de impacto), la investigación realiza un estudio posterior para verificar la influencia de las políticas públicas y los objetivos propuestos por el anterior plan de desarrollo en torno al alcance de una sostenibilidad.

Método: Triangulación, se basa en la comprensión teórica, revisión de las condiciones propias de la realidad y a partir de estos factores la realización de una interpretación de las mismas.

Técnicas: Bibliográficas, entrevistas, encuestas, aplicación de matrices de análisis.

Instrumentos: Indicadores, Matrices, formularios, Formatos de encuesta, formatos de entrevista, RAL.

Fuentes: Primarias, secundarias.

## **RESULTADOS ESPERADOS**

Se pretende determinar el impacto del Plan de Desarrollo en la dimensión ecológica, económica y social de la sostenibilidad, propendiendo así por develar que tan acertados y pertinentes han sido los esfuerzos estatales en lo que atañe a garantizar un desarrollo que responda a las necesidades de la población más vulnerable, atendiendo a su vez a la generación de prácticas sostenibles en aras de garantizar el uso racional de la base de recursos naturales de la sociedad.

La intención de la presente investigación es fortalecer las políticas públicas del Municipio de Armenia, retroalimentando a través de socializaciones y otros instrumentos con el Ente Municipal los resultados del proyecto para el periodo objeto de análisis, de forma tal que se defina si las apuestas del municipio contribuyeron eficazmente a alcanzar una sostenibilidad.



De las recomendaciones y conclusiones que se obtengan se espera que sirvan de base para definir una serie de condiciones que han de garantizar procesos políticos que coadyuven a alcanzar un desarrollo más social y humano, de forma tal que se presenten propuestas sobre dichas condiciones a fin de que sean objeto de debate en la formulación de futuros planes de desarrollo, e incluso de ser necesario, posibilite realizar ajustes o modificaciones al plan definido para el actual periodo administrativo. Se pretende que dicho estudio sirva de base para que se realicen investigaciones similares en otras ciudades las cuales permita categorizar y establecer un ranking de ciudades sostenibles.

## CONCLUSIONES

A partir de la realidad observada, es evidente la desarticulación del componente ambiental como eje transversal en el proceso de planeación y ejecución de políticas públicas. Tal situación reviste una problemática, toda vez que se desconoce la capacidad de resiliencia y recuperación del ecosistema, sucumbiendo así el modelo económico ante la finitud de los recursos naturales.

Ante tal consideración, se torna trascendental apostar por políticas públicas que respondan a la multidimensionalidad de la sostenibilidad, en un esfuerzo por entender dichas dimensiones como factores interrelacionados los cuales se refuerzan mutuamente y que contribuyen finalmente a alcanzar un estado de desarrollo que atienda las necesidades de la población más vulnerable en sintonía con la conservación de los bienes y servicios provistos por el ecosistema. Dicho estudio a partir de la evaluación de impacto del Plan de Desarrollo para el espacio y tiempo observado, aporta información sobre el cambio en las condiciones de vida de la población desde la perspectiva de la sostenibilidad como una posibilidad para develar información que posibilite construir realidad de cara a la consideración de futuros Planes de Desarrollo.

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Administrador de Empresas egresado de la Universidad la Gran Colombia, Armenia. Aspirante a Magister en Desarrollo Sostenible y Medio Ambiente, Universidad de Manizales. Docente Investigador, Universidad La Gran Colombia, Avenida Bolívar No 7 – 46 Armenia. Quindío. Correo electrónico: [jfabianrios@gmail.com](mailto:jfabianrios@gmail.com)



# INFLUENCIA DEL MARKETING NOSTÁLGICO EN EL CONSUMO DE BIENES POR LOS MIGRANTES MEXICANOS EN ESTADOS UNIDOS

Ramón Sebastián Acle Mena, Benemérita Universidad Autónoma de Puebla

Mario Antonio Burguete García, Universidad Tecnológica de Oriental

Ruth Carmina Colotla Rosas, Benemérita Universidad Autónoma de Puebla

José Ángel Perea Balbuena, Benemérita Universidad Autónoma de Puebla

## RESUMEN

*La investigación se realizó en el otoño del 2012 bajo un enfoque mercadológico. El presente estudio está relacionado con la disciplina de mercadotecnia. Es el resultado parcial de un estudio empírico con un enfoque mercadológico y el objetivo general fue determinar y describir la influencia del marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos a través de una metodología cualitativa. El estudio se considera original, particular y con una relevancia teórica, metodológica y social debido al tema y enfoque. Los resultados muestran una alta influencia del marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos.*

**PALABRAS CLAVES:** Migración, consumo de nostalgia, bienes de nostalgia, marketing nostálgico.

**JEL:** M3, M31, D1, D12, Q1, Q13, F2, F2

## THE INFLUENCE OF NOSTALGIA MARKETING IN THE CONSUMPTION OF GOODS BY INMIGRANTS IN THE UNITED STATES

### ABSTRACT

*We carried out this study during the autumn of 2012 using a marketing approach. The present chapter is in reference to marketing. This is the partial result of an empirical study with a marketing focus and the overall objective was to determine and describe the influence of nostalgia marketing in consumption of goods by immigrant Mexican workers through a qualitative methodology. The study has been considered original, and with a theoretical, methodological and social relevance due to the topic and focus. The results show a high influence of nostalgia marketing in the consumption of goods by Mexican migrant workers in the United States.*

**KEY WORDS:** Migration, nostalgia consumption, nostalgia goods, nostalgia marketing.

**JEL:** M3, M31, D1, D12, Q1, Q13, F2, F2.

## INTRODUCCION

Para abordar la presente investigación se desarrollaron los siguientes puntos: Planteamiento del problema. En México, existen pocos estudios documentales y de campo sobre la influencia del marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos. Por lo tanto, ¿Qué se requiere para darle solución a la problemática? La respuesta está en determinar la influencia del marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos.



Pregunta general de investigación. ¿Cuál es la influencia que tiene el marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos? Objetivo General. Determinar la influencia del marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos. Justificación. La presente investigación contribuirá con información teórica, práctica, social y de conveniencia. Por las siguientes razones: Se aporta una metodología específica y descriptiva para determinar la relación de la influencia del el marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos. Además la investigación se considera original ya que no se han encontrado estudios sobre la relación de estas variables dentro del contexto del marketing nostálgico. Hipótesis general: existe una alta influencia del marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos.

El marketing hoy en día, es una de las ciencias más importantes para que las empresas puedan ser competitivas en los mercados nacionales e internacionales, esta ciencia se ha ido diversificando cada vez más, al grado de poderse aplicar en diferentes contextos como: marketing de servicios, marketing turístico, marketing político, marketing religioso, etcétera. Pero no se han encontrado muchos estudios que relacionen la aplicación de marketing nostálgico en el consumo de productos de nostalgia. Se encontró como principal referencia, el estudio de la Comisión Económica para América Latina y el Caribe (CEPAL) sobre el concepto de producto de nostalgia entendiéndose como aquellas mercancías que integran “bienes y servicios que forman parte de los hábitos de consumo, cultura y tradición de los diferentes pueblos y naciones”, y parte de la idea de que en el caso de los grupos sociales que emigran al extranjero, tienden a extrañar, a rememorar ciertos productos que forman parte de su vida cotidiana, productos y servicios que difícilmente pueden encontrar en sus lugares de destino (CEPAL, 2003).

La presente investigación contribuye con conceptos teóricos novedosos relacionados con el marketing nostálgico, estos son: producto de nostalgia, mercado de nostalgia y consumo por nostalgia, así como de la metodología específica y descriptiva para llevar a cabo la investigación. Este estudio se encuentra organizado de tal forma que para la revisión de literatura se describen los conceptos de migración, consumo de nostalgia, bienes de nostalgia y marketing nostálgico que son palabras clave para la correcta concepción del tema. Posteriormente se presenta una tabla con el resumen técnico del diseño de la metodología empleada en la investigación y finalmente se presentan los resultados de la investigación y las conclusiones.

## REVISIÓN DE LA LITERATURA

En este inciso se presenta una revisión de la literatura teórica para describir los términos de la migración de México-Estados Unidos, consumo de nostalgia, bienes de nostalgia y marketing nostálgico.

### Migración

La migración internacional es uno de los grandes fenómenos globales de nuestros días, se observa que en diferentes regiones del planeta se da en forma constante. Actualmente es cada vez mayor la movilidad de individuos que cruzan límites internacionales y se desplazan a países que incluso pueden llegar a ser lejanos y completamente desconocidos. La mayoría de los movimientos poblacionales en todas las regiones geográficas del mundo se debe a motivaciones relacionadas con la búsqueda de mejores condiciones laborales y a una retribución salarial más elevada, lo cual subyace la operación de diversos y complejos factores estructurales, como son las asimetrías económicas, la creciente interdependencia y las intensas relaciones e intercambios comerciales entre los países (Tamayo & Fernandez, 1983). El fenómeno de migración de México a Estados Unidos es de suma importancia, ya que presenta características económicas, políticas y culturales determinantes para ambos países. A



continuación se comentará sobre dicha problemática. No hay dos países fronterizos en el mundo en que la migración sea más importante. México es la única nación cuya población emigrante se ha concentrado históricamente, casi en su totalidad, en un solo lugar Estados Unidos, que es al mismo tiempo el país con el que comparte la frontera más dinámica del mundo. Para la relación bilateral asimétrica y crecientemente interdependiente, se trata del tema más importante, sensible y rezagado.

Ninguna otra corriente de inmigración a Estados Unidos ha demostrado el impacto cultural de la mexicana, ya que estos migrantes conservan sus vínculos culturales (Arizpe, 2009, pág. 89). Es necesario destacar que el fenómeno migratorio entre México y Estados Unidos se diferencia de otros flujos migratorios por tres factores principales: a) la historicidad, b) la masividad y c) la vecindad (Hernández, 1980). El proceso migratorio mexicano se distingue por ser un proceso que tiene sus raíces a finales del siglo XIX, que se perpetuó y desarrolló de manera constante a lo largo del siglo XX y se proyectó pujante en el siglo XXI. Es un proceso masivo que involucra a millones de individuos y familias y que se materializa entre países vecinos que comparten más de 3 mil kilómetros de frontera (Durand & Massey, 2003). El proceso de vecindad es inevitable por la cercanía geográfica que presentan ambos países, característica única con respecto a otros casos migratorios. Es necesario mencionar que de esta vecindad se liga al antecedente histórico ya que los estados del sudoeste norteamericano pertenecieron a México.

Los movimientos migratorios de México a Estados Unidos han derivado, de manera importante, de las diferencias económicas entre dos economías contiguas (Corona & Santibáñez, 2004). Por una parte, la economía más desarrollada requiere de mano de obra barata y de poca calificación para desempeñar trabajos con estándares bajos de productividad marginal de trabajo (con características de dualismo económico), y por otra, la economía menos desarrollada está caracterizada por la vulnerabilidad y la falta de estabilidad en el crecimiento de largo plazo, lo que limita su capacidad para generar empleos y el aumento de los salarios reales relativos.

Hasta la década de 1970, la migración mexicana al país vecino del norte tenía su origen en unas cuantas entidades del centro-occidente y norte de México, como Jalisco, Michoacán, Guanajuato, Zacatecas, Chihuahua, Durango y Nayarit. La preeminencia de estos estados quedó delineada desde mucho antes del Programa Bracero (1942-1964); se mantuvo durante el periodo conocido como la fase de los indocumentados (1964-1986); y se afianza con el programa de La Ley de Reforma y Control de Inmigración (IRCA) de 1987, al verse beneficiados con esta ley poco más de medio millón de migrantes nativos de esas entidades (Durand & Massey, 2003). Sin embargo, durante la década de 1980, a estas entidades se le sumaron otras del centro y sur del país, que tiempo atrás no figuraban en las estadísticas migratorias. Los casos más sobresalientes son Guerrero, Morelos, Oaxaca, Puebla, Estado de México y, más recientemente, los estados de Hidalgo, Veracruz y Chiapas. Así, adentrada la década de 1990, se observaba una mayor diversificación territorial de la migración, con una tendencia a la configuración de un patrón migratorio de carácter nacional.

El Consejo Nacional de Población (CONAPO) ha establecido para el estudio específico de las tendencias de ciertas modalidades y perfiles de los migrantes provenientes de las distintas regiones del país, una regionalización de los lugares de origen, donde articula criterios geográficos y migratorios y subdivide al territorio mexicano en cuatro regiones: Tradicional, Norte, Centro y Sur-sureste (Zuñiga & Acevedo, 2005). La región Tradicional destaca por ser el origen principal de la corriente migratoria mexicana a Estados Unidos. Se conforma por nueve entidades del centro-occidente del país: Aguascalientes, Colima, Durango, Guanajuato, Jalisco, Michoacán, Nayarit, San Luis Potosí y Zacatecas, que han establecido vínculos históricos con algunos estados y regiones estadounidenses mediante la continua e ininterrumpida migración de sus habitantes. Todas estas entidades presentan una larga tradición migratoria a Estados Unidos. La región Norte se caracteriza porque históricamente ha tenido una participación significativa en la migración a Estados Unidos, aunque de menor intensidad migratoria que la región Tradicional. Es además receptora de grandes flujos migratorios provenientes del interior del país y



de aquellos migrantes mexicanos que son devueltos por las autoridades migratorias estadounidenses, pues seis de las ocho entidades que la componen tienen frontera con Estados Unidos: Baja California, Sonora, Chihuahua, Coahuila, Nuevo León y Tamaulipas. Incluye, además dos estados que mantienen vínculos geográficos y migratorios con los estados fronterizos: Baja California Sur y Sinaloa. Otro rasgo característico de esta región es la migración transfronteriza (commuters). De ahí que esta región presente una dinámica migratoria muy diferente a la observada en otras regiones del país.

La región Centro se caracteriza por un fuerte dinamismo migratorio, sobre todo a partir de la década de 1980. Se conforma por las entidades de Morelos, Querétaro, Tlaxcala, Puebla, Hidalgo, Distrito Federal y el Estado de México. La región Sur-sureste incluye a ocho entidades: Campeche, Chiapas, Guerrero, Oaxaca, Quintana Roo, Tabasco, Veracruz y Yucatán. Esta región se distingue por su reciente incorporación a la migración hacia Estados Unidos, la cual inicia, principalmente en la década de 1990, con excepción de Guerrero y Oaxaca, cuyos orígenes se remontan a los años cuarenta en el contexto del Programa Bracero (CANAPO, 2010). En la Tabla 1 se presentan los datos censales del aporte de migración de las cuatro regiones antes mencionadas.

Tabla 1: Aportación de Migración Mexicana a Estados Unidos Por Regiones.

MIGRACIÓN MEXICO - ESTADOS UNIDOS POR REGIONES PERIODO(2005-2010)	
Región Norte	13%
Región Central	27%
Región Tradicional	40%
Región Sur-sureste	20%

*En esta tabla se muestra la aportación de la migración mexicana a Estados Unidos por regiones. En la República Mexicana se observan cuatro grandes regiones: La Tradicional con 40% de aportación, conformada por los estados de: Aguascalientes, Colima, Durango, Guanajuato, Jalisco, Michoacán, Nayarit, San Luis Potosí y Zacatecas. La Central con 27% de aportación, conformada por los estados de: Morelos, Querétaro, Tlaxcala, Puebla, Hidalgo, Distrito Federal y el Estado de México. La Sur-sureste con 20% de aportación, conformada por los estados de: Campeche, Chiapas, Guerrero, Oaxaca, Quintana Roo, Tabasco, Veracruz y Yucatán, y por último la Norte con 13% de aportación, conformada por los estados de: Baja California, Sonora, Chihuahua, Coahuila, Nuevo León y Tamaulipas. Fuente: (CONAPO, 2010).*

Actualmente la minoría étnica más representativa en Estados Unidos son los hispanos, la cual mostró un aumento de 15.2 millones entre el 2000 y 2010, representando más de la mitad de los 27.3 millones de aumento de la población total de Estados Unidos. Entre el 2000 y 2010, la población hispana aumentó en un 43%, o cuatro veces el crecimiento del país de 9.7%. Es importante mencionar que del grupo de los hispanos, el 65% lo conforman el grupo de los mexicanos, representando el grupo más grande dentro de esta categoría. Los mexicanos han reportado un crecimiento significativo, ya que aumentó de 20.6 millones en el 2000 a 31.8 millones en el 2010, representando alrededor de tres cuartas partes del aumento de 15.2 millones del total de la población hispana entre el 2000 y 2010.

La población de origen mexicano representó el mayor grupo hispano en 40 estados, con más de la mitad de estos estados en las regiones sur y oeste del país, dos estados en el noreste, y en todos los 12 estados de la región norcentral (Census-Bureau, 2010). En la actualidad, el 75% de los hispanos se concentran en ocho estados de la Unión Americana con poblaciones de más de 1 millón. Estos estados son: California, Texas, Florida, Nueva York, Illinois, Arizona, Nueva Jersey y Colorado. El estado que presentó mayor asentamiento de hispanos fue el de California con 28% (14 millones) (Census-Bureau, 2010). Cabe destacar que en la actualidad los latinos en Estados Unidos representan la minoría con más representatividad, y los migrantes mexicanos conforman el 65% de esta categoría.

Así mismo se observa que estos migrantes siguen manteniendo sus tradiciones y costumbres como una forma de identidad cultural, consumiendo diferentes bienes y servicios propios de sus lugares de origen, originado así el llamado mercado de nostalgia. Existe actualmente una alta concentración de latinos y mexicanos en Nueva York (IME, 2011), al contar con 3, 416,922 latinos que representan el 17.6% de la



población total y 457,288 mexicanos que representan el 2,4% del total de la población. (Census-Bureau, 2010). A su vez el condado de Los Ángeles California cuenta con 4, 687,889 latinos que representan el 47.7% de la población total y 3, 510,677 mexicanos que representan el 35.8% del total de la población(Census-Bureau, 2010). Es por esta razón que se escogieron estas dos importantes ciudades como muestra representativa para la investigación por su alta concentración de migración mexicana.

Por otra parte, la mayoría de los migrantes mexicanos en Estados Unidos mantienen interrelaciones sociales, culturales, económicas y políticas en los dos países. Muchos de ellos son trabajadores temporales que participan en un circuito trasnacional y mantienen abierta, de manera permanente, una puerta de comunicación e intercambio cultural en ambos países.Sin embargo, a través de estos circuitos binacionales, giratorios y dinámicos se lleva a cabo una interacción constante de ideas, cultura, lenguaje, valores y formas de vida entre los dos países.

Cabe señalar que este intercambio genera movimientos en el estilo de vida de los pobladores de ambos lados de la frontera, mismos que han sido estudiados y documentados tanto en Estados Unidos como en México, en sus aspectos sociológicos, demográficos, políticos, económicos, laborales, históricos, antropológicos y, sólo recientemente en sus aspectos mercadológicos. En síntesis, se considera que la migración es un fenómeno que consiste en el desplazamiento de individuo desde un lugar de origen hacia otro destino, implicando un cambio de residencia habitual. Las causas sociales y económicas datan de varias décadas, originadas principalmente por las necesidades de trabajo y del empleo de mano de obra barata de un país poderoso económicamente y otro país emergente, como es el caso de México y Estados Unidos.

### Consumo de Nostalgia

La palabra nostalgia etimológicamente proviene del griego *nostros*, que significa “regreso a casa”, y *algos*, que significa “dolor”. La palabra nostalgia es relativamente nueva. Comenzó a usarse a finales del siglo XVII para describir el amargo sentimiento que embargaba a los soldados centroeuropeos, quienes, debido a la continuidad de las campañas de guerra, pasaban largos periodos lejos de casa. La nostalgia es un sentimiento, estado de tristeza o melancolía que sufren los individuos cuando añoran o extrañan la pérdida de alguien o algo. La nostalgia y su relación con el enfoque de marketing nostálgico y migración tienen suma importancia al estar ligadas al consumo de bienes nostálgicos por parte de los migrantes, porque al irse de su zona geográfica de origen ya sea estado, región o país, y al establecerse en otra, con una cultura diferente, llegan con el tiempo a sentir esa nostalgia(Acle & Burguete, 2012, pág. 3).

El concepto de nostalgia tiene una aplicación en diferentes contextos como la tristeza o melancolía por familiares, amigos, compañeros, comida, ropa, música, cine, juguetes, etc. Asimismo este concepto comprende diferentes sinónimos como: melancolía, pesar, tristeza y pesadumbre. La melancolía es el sinónimo con el cual se va a relacionar con el marketing nostálgico de los migrantes. El término de nostalgia se empieza a definir como el estado de decaimiento, melancolía y de languidez causado por el pesar obsesivo o el recuerdo del lugar de origen en el que se ha vivido por largo tiempo.

De esta forma, el término de consumo por nostalgia, es relativamente nuevo dentro del contexto del marketing y migración. Se define el consumo por nostalgia como la acción y el efecto de los migrantes por adquirir productos (bienes y servicios) de nostalgia, que representaban una serie de costumbres, tradiciones, hábitos de consumo que formaban parte de su vida cotidiana en su lugar de origen y que satisface necesidades y deseos al recordar y añorar su cultura en otro destino (Acle & Burguete, 2012, pág. 25). El consumo por nostalgia trata de un consumo permanente, no asociado a la moda sino a la cultura y al arraigo de los países de origen. Se considera que no es un mercado ni un deseo; se trata de una



acción y efecto de adquirir productos de nostalgia por parte de los migrantes que activa la demanda en el mercado de nostalgia. A manera de conclusión, la nostalgia representa el sentimiento de melancolía que sufre un migrante en un lugar diferente al de su origen. Esto detona la adquisición de productos de nostalgia para satisfacer sus necesidades y deseos. Como se puede apreciar la migración favorece el mercado y consumo por nostalgia.

### Bienes de nostalgia

Uno de los objetivos principales de cualquier empresa es la producción de bienes o servicios para satisfacer las necesidades y deseos de los consumidores, y de esta forma obtener una utilidad o ganancia. Dentro del contexto de marketing, un producto es cualquier bien o servicio que se ofrece en el mercado para satisfacer las necesidades y deseos de los consumidores (Kotler & Armstrong, 2009).

La definición anterior engloba bienes y servicios, pero para el presente estudio solo se hará referencia a los bienes de consumo. Es necesario ligar la definición tradicional de producto al enfoque de nostalgia, por lo que a continuación se exponen diferentes definiciones de productos de nostalgia.

Según un estudio de la Comisión Económica para América Latina y el Caribe (CEPAL), se entiende por “productos de nostalgia” aquellas mercancías que integran bienes y servicios que forman parte de los hábitos de consumo, cultura y tradición de los diferentes pueblos y naciones”, y parte de la idea de que en el caso de los grupos sociales que emigran al extranjero tienden a extrañar, a recordar, ciertos productos que forman parte de su vida cotidiana, productos y servicios que difícilmente pueden encontrar en sus lugares de destino (CEPAL, 2003). En el caso de los productos étnicos, se trata de aquellos productos “asociados a un país, pero que en el exterior los consumen tanto los nacionales como otros grupos de población” y que en cierto sentido, “han logrado penetrar en mercados de mayor dimensión”. Se puede agregar a esta definición que estas mercancías son de contexto autóctono, con un gran sentido de pertenencia “nacional” en el sentido de estilos de vida transmitidos socialmente. Estos bienes y servicios, al carecer los migrantes de ellos, les impiden o dificultan retroalimentar o satisfacer sus formas de consumir, sus tradiciones, sus costumbres y sus formas de reproducción social, que forman parte de su identidad histórica, cultural y nacional.

De acuerdo con la anterior definición, cuando denomina “otros grupos de la población” relacionado con los consumidores de mercancías étnicas, se puede referir no solo a los consumidores nacionales, sino también a aquellos grupos no nacionales que han asimilado ciertos patrones de consumo ligados a este género de bienes y servicios de muy diverso origen nacional. De aquí se puede establecer que no todos los bienes y servicios de nostalgia son productos étnicos, pero todo bien o servicio étnico es un producto de nostalgia. Los productos étnicos y de nostalgia destacan por ser mercancías cuya tendencia cuenta con las características de orientarse y dirigirse a mercados altamente diferenciados (Olmedo, 2006). La definición de producto o bien de nostalgia que se utiliza para el presente estudio es la siguiente: “es un bien o servicio diferenciado que se compone de una serie de costumbres, tradiciones, hábitos de consumo que formaban parte de su vida cotidiana en su lugar de origen y que satisface necesidades y deseos de los migrantes al recordar y añorar su cultura en otro destino” (Acle & Burguete, 2012, pág. 21). Los productos de nostalgia al considerarse diferenciados, presentan características particulares, como se muestran a continuación en la Tabla 2.



Tabla 2: Características de los productos de nostalgia.

CARACTERÍSTICAS DE LOS PRODUCTOS DE NOSTALGIA		
Alta familiaridad hacia los productos por parte de los migrantes en el lugar de destino.	Relación de flujos naturales de comercio establecida inicialmente por comerciantes informales. (viajeros)	Demanda que refleja calidad y confianza en las marcas y productos por parte de los migrantes.
Productos altamente diferenciados por satisfacer necesidades de cultura y nostalgia.	Productos con ventaja competitiva al tener una alta segmentación o enfoque.	Satisfacer nichos de mercados específicos y al mismo tiempo influencia en el consumo del mercado de destino.
Representan oportunidades de negocios para las empresas del país de origen del migrante.	Poseer un alto posicionamiento de sus marcas en los migrantes ante la desconocida y variada competencia.	Contar con un alto grado de lealtad y tradición en la preferencia de los productos.
Preferencia sobre estos productos por incluir el idioma natal en sus envases y etiquetas.	Percepción positiva por ser productos frescos, naturales y hechos a mano.	Alta afinidad con las necesidades y deseos del migrante.

*En la siguiente tabla se aprecian las 12 principales características o atributos que identifican a los productos de nostalgia como lo son: alta familiaridad por parte de los migrantes, productos altamente diferenciados, representan oportunidad de negocio, preferencia por el idioma natal en sus presentaciones, flujos naturales de comercio, ventaja competitiva por alto enfoque, alto posicionamiento, percepción por productos naturales, reflejan calidad y confianza, satisfacción de nichos específicos, alto grado de lealtad y alta afinidad con las afinidades. Fuente: (Acle & Burguete, 2012, pág. 22)*

Estos productos abarcan diferentes bienes y servicios como comida, ropa, música, muebles, bebidas, regalos, artesanías, restaurantes, entretenimiento, etc. Entre los más demandados están los bienes de consumo (alimentos, bebidas y abarrotes). Para el caso de México, los productos de nostalgia en el mercado Norteamericano se destacan por los siguientes aspectos: (1) El Tratado de Libre Comercio con América del Norte que comprende la relación económica de México con Estados Unidos (considerado el mercado más grande e importante del mundo) y Canadá firmado en 1994, ofrece facilidades para exportar una gran variedad de productos nacionales a estos dos países, principalmente a Estados Unidos considerado su principal socio comercial, al cual le exporta casi el 72% de su producción (CIA, 2011). (2) Dentro de la gran variedad de productos que representa el fenómeno de nostalgia para los mexicanos migrantes en Estados Unidos, existe cierta preferencia o mayor demanda hacia productos específicos. Organismos como el Banco Nacional de Comercio Exterior (BANCOMEXT), Proméxico y la Secretaría de Economía (SE), en sus misiones comerciales y ferias internacionales, clasifican a los productos de nostalgia como oportunidades de negocio de exportación para las empresas mexicanas.

Entre los productos de origen nacional con mayor demanda se encuentran: alimentos frescos (aguacate, chile, café, limón, nopal, papaya, perejil, tamarindo, etc.); alimentos procesados o enlatados (chile, guisado, dulce, mole, salsa, frijol, sopa, botana, guacamole, galleta, leche, etc.); bebidas (refresco, jugo, agua, cerveza, tequila, etc.); regalos (artesanías, artículos religiosos, alfarería, cerámica, joyería, marroquinería, sombreros, velas, ropa, etc.); y otros (abarrotes, detergente, jabón, muebles, escobas, uniformes de fútbol, etcétera). A manera de resumen, los productos de nostalgia son factores clave para la satisfacción de necesidades y deseos de los migrantes. Para el caso de los productos de nostalgia mexicanos, son considerados como una gran oportunidad de negocios para las empresas mexicanas que deseen exportar al vecino país del Norte aprovechando el fenómeno de migración y el Tratado de libre Comercio con Estados Unidos y Canadá.

### Marketing Nostálgico

En la actualidad, el marketing se ha convertido en una herramienta fundamental para toda organización que desee identificar y satisfacer necesidades y deseos entre los consumidores a través de la producción de bienes o la prestación de servicios, fijando sus precios y distribuyéndolos en el mercado a través de una eficiente promoción. El marketing es una función de negocios indispensable para toda empresa que desee perdurar en un mercado competitivo, ocupándose de los consumidores, creando valor y satisfacción para los mismos como una filosofía y practica moderna. El concepto de marketing se puede diferenciar entre dos enfoques: la orientación de mercado y la función de marketing. El primero



de ellos implica todas las actividades de una empresa dirigidas a la satisfacción de necesidades y deseos de los consumidores. El segundo implica la administración del *marketing mix*, haciendo uso de las cuatro P's (Mc Donald, 2002). El marketing presenta diferentes enfoques de aplicación; entre los más conocidos están: industrial, turístico, internacional, social, político, etc.

Es necesario mencionar que cada vez más aparecen nuevos enfoques de marketing. Para el presente estudio se utilizó el nuevo enfoque de marketing nostálgico, el cual se construye a través de los conceptos de marketing y de nostalgia, aplicándose al fenómeno de migración. El marketing nostálgico se define como “el proceso social en el cual una empresa y sus consumidores cumplen sus objetivos. Se compone de la aplicación de dos enfoques: la orientación del mercado y la función del marketing”. El primero incluye las actividades de una empresa dirigidas a satisfacer las necesidades y deseos de los migrantes a través del intercambio de bienes y servicios de nostalgia. Y el segundo incluye la administración del *marketing mix* (Acle & Burguete, 2012, pág. 63).

Por otra parte, es necesario complementar este concepto con los siguientes dos términos para su mejor comprensión: El mercado de nostalgia es el grupo de migrantes con necesidades y deseos específicos de productos de nostalgia, así como de dinero y voluntad para gastar. Dicho mercado se compone de productos de nostalgia que demandan millones de migrantes de primera y segunda generación y refleja buena parte de las tradiciones culturales de sus regiones de origen (Burguete & Acle, 2012, pág. 16). Y el consumo por nostalgia que es: la acción y el efecto de los migrantes, por adquirir productos de nostalgia, que representaban una serie de costumbres, tradiciones, hábitos de consumo que formaban parte de su vida cotidiana en su lugar de origen y que satisface necesidades y deseos al recordar, añorar su cultura en otro destino (Burguete & Acle, 2012, pág. 25). Dicho consumo trata de una demanda permanente, no asociado a la moda sino a la cultura y al arraigo de los países de origen. Se considera que no es un mercado ni un deseo, se trata de una acción y efecto de adquirir productos de nostalgia por parte de los migrantes que activa la demanda en el mercado de nostalgia. A manera de conclusión, el marketing nostálgico es un nuevo enfoque dirigido a la satisfacción de necesidades y deseos de los migrantes a través de los productos de nostalgia.

## METODOLÓGIA

El presente estudio tiene como finalidad determinar y describir la influencia del marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos. Para abordar la investigación de campo se diseñó la siguiente metodología: se utilizó la investigación con enfoque cualitativo, así como la investigación descriptiva y correlacional entre las variables: dependiente (consumo de bienes por los migrantes mexicanos en Estados Unidos) y la independiente (marketing nostálgico). La unidad de análisis fueron los migrantes mexicanos (hombres y mujeres mayores de 20 años y menores de 80 años que tuvieran el poder adquisitivo para consumir bienes de nostalgia). El método de investigación utilizado fue el deductivo y analítico, aplicando la técnica de encuesta y entrevista y haciendo uso del cuestionario como instrumento de medición, el cual contiene 11 preguntas de opción múltiple (dicotómica y nominal).

Los cuestionarios se aplicaron a migrantes mexicanos ubicados en centros comerciales, supermercados, casas y áreas de trabajo en el verano del 2011. Se seleccionaron dos ciudades representativas de Estados Unidos: El Este de los Ángeles, California y Manhattan, Nueva York, por su alta concentración de mexicanos de acuerdo al marco teórico y datos arrojados por el Census Bureau y Consejo Nacional de Población (CONAPO). El tamaño de la muestra de estudio fue de 382 migrantes mexicanos respectivamente por cada una de las ciudades, utilizando para su determinación los siguientes porcentajes: 95% de confiabilidad, 5% de margen de error, 50% de probabilidad a favor y 50% de probabilidad en



contra, realizando su cálculo a través del programa estadístico STATS. A continuación en la Tabla 3 se presenta el diseño de la investigación antes mencionada en forma de resumen.

Tabla 3: Resumen Técnico de la Investigación

CONCEPTO	DESCRIPCIÓN
Enfoque de la investigación	Cualitativa.
Tipo de investigación	Descriptiva y correlacional.
Unidad de análisis	Migrantes mexicanos mayores de 18 años y menores de 80 años.
Método de investigación	Deductivo y analítico.
Técnica de investigación	Encuesta y entrevista dirigida a migrantes mexicanos.
Instrumento de medición	Cuestionario con preguntas dicotómicas y nominales.
Estrategia de aplicación	¿A quién?: migrantes mexicanos ¿Cuándo?: Otoño del 2012 ¿Dónde?: supermercados, casas, centros comerciales y aéreas de trabajo.
Población objetivo	245,000 migrantes mexicanos entre 20 y 80 años en el Este de Los Ángeles, California y 29,500 migrantes mexicanos entre 20 y 80 años en Manhattan, Nueva York (Census-Bureau, 2010).
Muestra de estudio	382 migrantes mexicanos en el Este de los Ángeles, California y 382 migrantes mexicanos en Manhattan, Nueva York.
Técnicas/pruebas estadísticas utilizadas en el análisis de datos	Estadística descriptiva (media, moda).
Programa estadístico utilizado	STATS y Excel.

*En esta tabla se muestra el resumen técnico del diseño de la metodología empleada para la investigación. El enfoque de la investigación fue cualitativo, con un tipo de investigación descriptivo, correlacional y transversal aplicado a migrantes mexicanos entre 18 y 80 años de edad, el método de investigación fue deductivo, analítico, a través de la encuesta, entrevista y observación como técnica de investigación, utilizando un cuestionario con preguntas cerradas de tipo dicotómica y nominal como instrumento de medición. La encuesta y entrevista fueron aplicadas a una muestra de 382 migrantes en restaurantes, supermercados, barrios y otros sitios en el Este de los Ángeles, California y en Manhattan Nueva York. La investigación se aplicó en otoño del 2012. Se utilizaron como técnicas de análisis de datos: la estadística descriptiva (media y moda) utilizando los programas estadísticos: STATS Y Excel. Fuente: Elaboración propia en base al marco metodológico.*

## RESULTADOS

A continuación se presentan en la Tabla 4 los resultados obtenidos en forma de resumen, después de haber aplicado los cuestionarios a 382 migrantes en el Este de los Ángeles y 382 migrantes en Manhattan, Nueva York.

## CONCLUSIÓN

De acuerdo a los resultados obtenidos del presente estudio, se concluye que el objetivo se logra al determinar una alta influencia del marketing nostálgico en el consumo de bienes por los migrantes mexicanos en Estados Unidos. Para describir esta alta influenciade las variables dependiente e independiente, se presenta y describe a continuación la siguiente información: Nostalgia: Los mexicanos en Estados Unidos sienten un alto grado de influencia de nostalgia (85% a 100%) en los siguientes puntos: por su país natal, sobre todo aquellos que llevan viviendo menos de diez años y que deciden seguir manteniendo sus hábitos de consumo, al adquirir por lo menos al mes algún producto de origen mexicano, y confirmando que el consumo de estos productos satisfacen sus necesidades y sentimientos de nostalgia, consumiéndolos preferentemente en Navidad y en la festividad del 5 de mayo.

Producto: Los migrantes mexicanos sienten un alto grado de influencia de nostalgia por productos de origen mexicano; principalmente por los alimentos seguido de los regalos. Dentro de los alimentos que más consumen están los derivados del maíz (tortillas, tamales, tacos, etc.), seguido por los guisos y caldos. Precio: Existe un alto grado de influencia de nostalgia de los migrantes mexicanos (90% al 92%) por los productos mexicanos, al considerar que el precio en que se venden los productos de nostalgia en Estados Unidos están al alcance de su bolsillo.

Plaza: Los migrantes mexicanos sienten un alto grado de influencia de nostalgia (82% a 85%) prefiriendo adquirir productos de nostalgia en tiendas de origen mexicano.



*Promoción:* Los migrantes mexicanos sienten un moderado grado de influencia de nostalgia (74% y 75%) al responder a adquirir productos de nostalgia cuando estén de promoción o descuento.

Tabla 4: Resultados de las Encuestas (Este, la, California y Manhattan, NY)

ÍTEM		RESULTADO ESTE, LA		MANHATTAN, NY	
1	¿El estar viviendo en Estados Unidos le provoca un sentimiento de nostalgia por México?	a) Si 92%		a) Si 95%	
		b) No 8%		b) No 5%	
2			Alta90%		Alta93%
		a) Menos de 5 años	Media7 %	a) Menos de 5 años	Media5%
			Baja 3 %		Baja2%
			Alta70%		Alta75%
	Seleccione el grado de nostalgia que siente por México, de acuerdo a los años que lleva viviendo ininterrumpidamente en Estados Unidos:		Media20%		Media15%
		b) 6 años a 10 años	Baja10%	b) 6 años a 10 años	Baja10%
			Alta20%		Alta25%
			Media75%		Media70%
		c) Más de 10 años	Baja 5 %	c) Más de 10 años	Baja5%
3	¿Conserva aún viviendo en Estados Unidos los hábitos de consumo que tenía en México?	a) Si 85%		a) Si 90%	
		b) No 15%		b) No 10%	
4	¿Consume por lo menos al mes algún producto de origen mexicano?	a) Si 88%		a) Si 92%	
		b) No 12%		b) No 8%	
5	¿Los productos mexicanos satisfacen completamente sus necesidades de nostalgia?	a) Si 94%		a) Si 96%	
		b) No 6%		b) No 4%	
6		a) 5 de Mayo	16%	a) 5 de Mayo	22%
	Mencione en cuál de las siguientes festividades es en la que consume más productos de origen mexicano	b) 16 de Septiembre	6%	b) 16 de Septiembre	3%
		c) Día de la virgen	14%	c) Día de la virgen	17%
		d) Navidad	60%	d) Navidad	55%
		e) Otros	4%	e) Otros	3%
7		a) Ropa típica	8%	a) Ropa típica	2%
	De los siguientes productos de origen mexicano; ¿Cuál es el que le provoca más nostalgia?	b) Alimentos	52%	b) Alimentos	56%
		c) Abarrotes	11%	c) Abarrotes	15%
		d) Regalos	22%	d) Regalos	24%
		e) Otros	7%	e) Otros	3%
8		a) Derivados del maíz	43%	a) Derivados del maíz	46%
	¿Qué tipo de platillo de la comida tradicional mexicana consume con mayor frecuencia?	b) Moles	13%	b) Moles	14%
		c) Guisos y Caldos	26%	c) Guisos y Caldos	26%
		d) Dulces típicos	8%	d) Dulces típicos	9%
		e) Otros	10%	e) Otros	5%
9	¿Considera que el precio que tienen los productos de nostalgia en Estados Unidos están al alcance de su bolsillo?	a) Si 92%		a) 93%	
		b) No 8 %		b) 7%	
10	¿Prefiere buscar tiendas de origen mexicano para comprar los productos de nostalgia?	a) Si 82%		a) 85%	
		b) No 18%		b) 15%	
11	¿Compra productos de origen mexicano cuando están de promoción o descuento?	a) Si 74%		a) Si 75%	
		b) No 26%		b) No 25%	

En la siguiente tabla se reflejan los resultados de las encuestas aplicadas a 382 migrantes mexicanos en el Este de los Ángeles y New York. Se muestran once preguntas cerradas de tipo dicotómicas y nominales. En primer lugar, resumiendo sobre el contexto de medir la nostalgia que sienten los migrantes mexicanos al estar radicando en Estados Unidos, segundo sobre el contexto de preferencia de nostalgia hacia ciertos bienes, el precio, el lugar de compra y por ultimo sobre la promoción. Fuente: Elaboración propia en base a los resultados de la encuesta aplicada.

Es interesante hacer notar que los migrantes mexicanos que residen en Nueva York presentan un mayor porcentaje (de 1% al 5%) de influencia del marketing nostálgico por el consumo de bienes, que los migrantes mexicanos que residen en el Este de los Ángeles. Finalmente la investigación contribuye con información al conocimiento teórico y práctico a través de nuevos términos como: consumo de nostalgia, bienes de nostalgia y marketing nostálgico, así mismo del uso de una metodología específica y original dentro del contexto del marketing.



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## BIOGRAFIA

Ramón Sebastián Acle Mena es Doctor en Administración generencial por el Instituto de Estudios Universitarios A.C. Profesor Investigador en la Benemérita Universidad Autónoma de Puebla, adscrito a la Facultad de Administración. Se puede contactar en Ciudad Universitaria, Edificio 113-C Avenida San Claudio y 22 Sur, sin número, Colonia Jardines de San Manuel, Puebla, Puebla. C.P. 72570. Correo electrónico [raclemx@yahoo.com.mx](mailto:raclemx@yahoo.com.mx)

Mario Antonio Burguete García es Doctor en Ciencias por el Instituto Politécnico Nacional. Actualmente es Rector de la Universidad Tecnológica de Oriente en Puebla. Se puede contactar en Prolongación de la 37 norte número 3402, Oriental, Puebla. C.P. 75020. Correo electrónico [mario\\_burguete@yahoo.com](mailto:mario_burguete@yahoo.com)

Ruth Carmina Colotla Rosas es Licenciada en Administración Turística por la Benemérita Universidad Autónoma de Puebla. Se puede contactar en Ciudad Universitaria, Edificio 113-C Avenida San Claudio y 22 Sur, sin número, Colonia Jardines de San Manuel, Puebla, Puebla. C.P. 72570. Correo electrónico [carmina.cr@hotmail.com](mailto:carmina.cr@hotmail.com)

José Ángel Perea Balbuena es Maestro en Administración Turística por la Universidad Cuauhtémoc de Puebla. Actualmente es coordinador de la Licenciatura de Administración Turística. Se puede contactar en Ciudad Universitaria, Edificio 113-C Avenida San Claudio y 22 Sur, sin número, Colonia Jardines de San Manuel, Puebla, Puebla. C.P. 72570. Correo electrónico [perea\\_angel@hotmail.com](mailto:perea_angel@hotmail.com)



# DESARROLLO LOGÍSTICO DEL TRANSPORTE EN EL QUINDÍO – UNA OPCIÓN DE VALOR PARA EL TURISMO

Libardo Carlos Vargas Taborda, Universidad la Gran Colombia Seccional Armenia

## RESUMEN

*Identificaremos las políticas públicas de turismo y logística en el Departamento del Quindío, se llevarán a cabo encuestas que determinen condiciones actuales del manejo logístico del transporte de pasajeros, posteriormente categorizar tres eslabones de la cadena de valor de turismo: Transporte, Alojamientos y Atracciones Turísticas. Desarrollaremos tres tipos de muestreos con características particulares de cada eslabón. Transporte, se desarrollará un muestreo por cuota, atracciones turísticas, censo poblacional y hospedaje muestreo estratificado. Después se categorizarán los macroproyectos que intervienen en el desarrollo logístico de nuestro departamento clasificando cuál de estos actuará directamente en la nueva logística del transporte en la región y con esta información evaluar el impacto socioeconómico de los nuevos desarrollos logísticos en cadena del transporte en el Departamento del Quindío.*

**PALABRAS CLAVES:** Competitividad, Turismo, Transporte, Macro Proyectos y/ Políticas Públicas

## DEVELOPMENT OF TRANSPORT LOGISTICS QUINDÍO - ONE VALUE FOR TOURISM

### ABSTRACT

*Identify public policies of tourism and logistics in the Department of Quindio, surveys will be conducted to determine current conditions of the logistics management of passenger transport, then categorize three links in the tourism value chain: transportation, accommodations and attractions. Develop three types of samples with specific characteristics of each link. Transportation, develop a quota sampling, attractions, and lodging census stratified sampling. After the macro is categorized involved in the development of our department logistics classifying which of these act directly on new transport logistics in the region and with this information to assess the economic impact of new developments in transport logistics chain in the Department of Quindío.*

**JEL:** R1, R4, O18

**KEYWORDS:** Competitiveness, Tourism, Transport, Macro Projects and Public Policy

## INTRODUCCIÓN

El tema manejado en el presente proyecto de investigación es de suma importancia no solo para el Departamento del Quindío, sino también para diferentes regiones tanto nacionales como internacionales, puesto que es concerniente a temas relacionados con la industria turística basados en una perspectiva de competitividad y logística

La competitividad, como temática dentro de la administración de empresas, es vista como “la capacidad de una organización pública o privada, lucrativa o no, de mantener sistemáticamente ventajas comparativas que le permitan alcanzar, sostener y mejorar una determinada posición en el entorno



socioeconómico”; esta definición tiene varios elementos que redefinen el papel del administrador de empresas al interior de la gestión empresarial, puesto que es menester de este el evaluar el nivel de competitividad de las empresas y el proponer diferentes alternativas para mejorar dicha posición.

Uno de los elementos principales para el desarrollo competitivo tanto de las naciones como de las organizaciones empresariales es la innovación.

Las personas que desarrollan empresas, se organizan de diversas maneras en torno a estrategias y objetivos que ayudan a solucionar y enfrentar diferentes retos empresariales los cuales surgen día a día. Gracias a esto el personal de una organización elige, acepta o soportan a sus líderes o directivos; se comprometen en mayor o menor medida con los objetivos, cargas y esfuerzos en riesgo y aspiran a una determinada porción de la recompensa. Así, la medida del resultado final, en términos relativos de éxito (hacerlo mejor que los demás) nos lleva al concepto de competitividad.

Dada la importancia del sector para la región se hace pertinente evaluar su grado de impacto socioeconómico con base a políticas públicas como son “EL PLAN DECENAL ESTRATEGICO DE DESARROLLO TURISTICO DEL QUINDIO” y la “POLITICA DEPARTAMENTAL DE TURISMO”, ambos documentos plantean como una de las líneas importantes de acción, el caracterizar, el explorar y el describir la cadena productiva turística desde diferentes ángulos, todo esto engranado en el desarrollo de los diferentes Macroproyectos que están interactuando con nuestro Departamento del Quindío y como estos en unión con las políticas públicas llegarán a transformar la logística del turismo en cuestión de transporte en nuestra región.

Debemos manejar y entender conceptos como Cluster. El cual nos muestra el concepto de agrupaciones de empresas complementarias e interconectadas. De esta manera los Clusters son concentraciones geográficas de empresas e instituciones interrelacionadas que actúan en una determinada actividad productiva. Agrupan una amplia gama de industrias y otras entidades relacionadas que son importantes para competir. Incluyen, por ejemplo a proveedores de insumos críticos (como componentes, maquinaria y servicios) y a proveedores de infraestructura especializada. Con frecuencia también se extienden hasta canales y clientes. Podemos deducir lo siguiente en tres diferentes conceptos:

Cluster no es un gremio

Cluster no es un sector industrial

Cluster no es una cadena productiva

La importancia de un Cluster reside en hacer explícita la construcción de redes de cooperación y colaboración entre empresas de sectores aparentemente divergentes para promover el crecimiento económico de una región, en las industrias en que es naturalmente competitiva, resaltando la participación de todos los agentes relevantes del Cluster que van más allá de las cadenas productivas principales (Empresas, Proveedores de servicios, Academia, Instituciones públicas, entre otros).

No podemos dejar de lado un tema tan importante como es la cadena de valor. La cual es entendida como una serie de actividades encadenadas que conducen a generar un valor agregado superior al costo de las mismas; Michael Porter, en su modelo, identifica una serie de actividades genéricas que pueden ser adaptadas a la firma a analizar. Dentro de las actividades propuestas por Porter encontramos dos grandes grupos, el primero de ellos corresponde a las actividades primarias y el segundo a actividades secundarias; se entiende por actividad primaria aquella que esta directamente relacionada con la actividad comercial de la empresa y es actividad secundaria aquella que sirve como apoyo a la gestión empresarial. Las actividades propuestas por Porter son:



### Actividades Primarias

Logística de Entrada: Se entiende por logística de entrada lo que tiene que ver con el abastecimiento de materias primas, esto incluye el control de inventarios y el almacenamiento.

Operaciones: Incluye toda las actividades involucradas en la transformación de la materia prima en el producto final.

Logística de Salida: Se refiere a las actividades que son desarrolladas en la entrega del producto al cliente de la firma.

Marketing y Ventas: Se refiere a las actividades que llevan al cliente a adquirir el producto, estas actividades incluyen el establecimiento de precios, la publicidad, selección de canal de distribución, entre otros.

Servicio Post – Venta: Se entiende por servicio por venta todas aquellas actividades que se desarrollan para el cliente después de haber adquirido el producto de la compañía; dichas actividades soportan la venta e incrementan el valor agregado para el cliente, dentro de ellas encontramos el soporte técnico, las garantías, etc.

### Actividades Secundarias

Infraestructura de la Firma: Incluye actividades financieras, legales, etc.

Desarrollo Tecnológico: Se refiere a la investigación y desarrollo de nuevas tecnología que conduzcan a la reducción de costos, mejora de productos, estandarización, la automatización de procesos y otras tecnologías que soporten la cadena de valor.

Gestión del Recurso Humano: Son aquellas actividades encaminadas al reclutamiento, desarrollo y compensación del capital humano.

Compras: Se refiere a las compras adicionales que no tienen que ver con las materias primas para el desarrollo del producto y que soportan la cadena de valor.

Una vez identificadas las actividades primarias y secundarias para la empresa (no tienen que ser necesariamente las planteadas por Porter) se procede a identificar cuales de ellas son relevantes dentro de la generación de valor; son mas relevantes aquellas actividades que generan un mayor valor agregado o que tienen un costos mas alto en proporción a las demás dentro de la firma.

La suma de cadenas de valor por firma dentro de un sector industrial es lo que conocemos como la cadena de valor de la industria, en donde la suma de todas las actividades desarrolladas por cada empresa en la industria genera el mayor valor agregado para el cliente final.

Debemos entender y tener en cuenta para este trabajo que lo concerniente al manejo y conocimiento y las perspectivas sobre políticas del desarrollo regional han cambiado considerablemente en los últimos treinta años

La primera generación de políticas de desarrollo regional surge en los años 50 y 60 bajo la perspectiva de la redistribución de crecimiento económico. Era entonces de conocimiento general y un hecho empíricamente comprobado que el crecimiento económico no se daba simultáneamente en todas partes del territorio sino que era desigual y selectivo. Su carácter acumulativo era aceptado por muchos y la cuestión central concernía a su permanencia estructural y al proceso de su reproducción. Existían diferencias apreciables en términos de interpretación, tales como si la desigualdad se incrementaría o



decrecería con el tiempo. Las teorías de centro-periferia argüían que factores estructurales podrían reproducir e intensificar las desigualdades regionales.

Otras interpretaciones fueron más optimistas y predecían que las desigualdades podrían declinar con el tiempo. En su mayoría las políticas regionales fueron formuladas en la variante optimista y fueron derivadas de las teorías neoclásicas de la distribución óptima de recursos. Estas políticas entonces se orientaron a reducir los impedimentos a la movilidad de recursos y a transferir elementos monopólicos que mantuvieron los precios fuera de sus niveles competitivos (maillat, 1998). Los gobiernos nacionales, son los actores centrales en las políticas de primera generación. Deben diseñar e implementar políticas de regulación económica y través de incentivos financieros influir sobre la localización de las empresas. La dotación con infraestructura es un instrumento importante para estimular la demanda local y para reducir desventajas regionales. Las desigualdades regionales es el tema central en la teoría y la política de desarrollo regional. ¿Son las políticas regionales capaces de influir sobre patrones estructurales y reducir desigualdades regionales?

La especialización flexible y los distritos industriales redefinieron el marco de referencia para las políticas regionales y dieron origen a la segunda generación de políticas regionales de industrialización. La noción central de estas políticas de desarrollo regional endógeno fue "aumentar las capacidades de desarrollo de una región - generar un reto a la competitividad y las tecnologías internacionales con base en la movilización de sus recursos específicos y sus propias capacidades de innovación" (una diferencia importante con las políticas de la primera generación es que el gobierno ya no está en el centro de la política. más bien el desarrollo industrial endógeno enfatiza los roles de la cooperación entre firmas, de los gremios industriales, de los sindicatos de trabajadores y de gobierno para desarrollar en conjunto las habilidades, los recursos y las 'reglas del juego'. la política pública sigue siendo importante pero en forma diferente

En los años se viró hacia una tercera generación de políticas regionales industriales. Estas políticas de tercera generación en parte responden a los conocimientos avanzados y a la evaluación del desarrollo endógeno y sus políticas recientes. Estas nuevas políticas surgen del reconocimiento de que la globalización hace que sistemas regionales de producción industrial compitan entre sí, y no solamente sus firmas. Esto significa que las políticas nuevas no pueden ser exclusivamente locales, sino que deberán tomar en cuenta la posición y el posicionamiento económico de los sistemas regionales de producción dentro de un contexto global. Adicionalmente, las políticas recientes indican que las nuevas políticas no pueden ser exclusivamente locales o regionales hasta el punto de excluir políticas y contextos sectoriales e (inter)nacionales. La integración horizontal entre un número de actores suele ser complementada por integración vertical entre niveles. Las políticas de tercera generación se basan en el reconocimiento de que la nueva orientación no necesariamente requiere más recursos, sino de aumentar 'la racionalidad sistémica' en el uso de los recursos y programas existentes. La tercera generación en cierta forma supera la oposición entre políticas del desarrollo exógeno y endógeno.

## REVISIÓN DE LITERATURA

En el Quindío, a partir de la pasada crisis cafetera, se vio la necesidad de incursionar en los usos alternativos del suelo quindiano; muchos de los esfuerzos de los quindianos se dirigieron a otros cultivos como lo son la yuca, el plátano, el aguacate, los cítricos, entre otros; sin embargo, de manera adicional se vio un incremento alrededor de la industria turística en el Quindío, apalancado en los elementos paisajísticos únicos de la región y mas aun aprovechando la gran oportunidad brindada por la Unesco al ser nombrado el departamento del Quindío como Patrimonio Cultural al Paisaje Cafetero y valorando en gran medida la iniciativa privada y gremial direccionada a la creación de los dos primeros parques temáticos reconocidos internacionalmente PANACA Y PARQUE DEL CAFE. Hoy en día el Quindío ha



perdido mucha fuerza como destino turístico del país, aunque dicha actividad turística ha terminado por modificar el uso mismo del suelo y las haciendas que antes veían esta actividad como algo adicional, hoy día la ven como la principal fuente de ingresos; el turismo para los quindianos se ha convertido en una de las industrias jalonadoras del aparato productivo y pensando de manera directa como influenciarán la creación de los grandes macroproyectos que se vienen desarrollando dentro y fuera del departamento y así aprovechar los beneficios que esto conlleva y poder otra vez ser uno de los destinos turísticos mas apetecidos por los colombianos y extranjeros.

En la República de Colombia se han realizado importantes estudios de Competitividad sobre todo enfocados a las regiones costeras, es el caso del estudio “La competitividad turística de Cartagena de Indias: análisis del destino y posicionamiento en el mercado” Realizado por: Cámara de Comercio de Cartagena y el Observatorio del Caribe Colombiano, financiado por COLCIENCIAS. Llegando a las siguientes propuestas y conclusiones:

Existe la necesidad de diferenciar, por un lado, la imagen proyectada que incide en la decisión del turista para visitar el destino, y por otro, la imagen fruto de la experiencia que tiene durante su visita.

La primera depende de los esfuerzos de promoción, comercialización y mercadeo, pero la segunda depende de la calidad del destino que incorpora desde factores relacionados con la salud del territorio hasta servicios turísticos. Sólo en la medida en que se garantice la conservación del destino es posible un turismo sostenible.

Igualmente El Centro de Estudios de Competitividad (CEC), Ubicado en el país de México, es el centro de investigación encargado de vincular al ITAM con el sector productivo. Su objetivo es actuar como catalizador entre los conocimientos dentro del ITAM y las necesidades de la comunidad empresarial.

Entre los principales proyectos realizados por el CEC se encuentra el siguiente:

#### EVALUACIÓN DEL TIANGUIS TURÍSTICO 2007

Patrocinador: Secretaría de Turismo

Responsable: Guillermo Abdel Musik

Año: 2007

Enlace:[http://cec.itam.mx/docs/Proyectos\\_CEC\\_act\\_oct\\_07\\_para\\_internet.pdf](http://cec.itam.mx/docs/Proyectos_CEC_act_oct_07_para_internet.pdf)

El cual se encargó de medir la competitividad del área de Acapulco, logrando potencializar en gran medida el mejoramiento en cobertura en cuanto al turismo en esta zona

#### METODOLOGÍA

Investigación mixta, con enfoque dominante de métodos cuantitativos. Ya que esta investigación busca identificar las políticas públicas en cuanto a turismo y logística en el Departamento del Quindío, para luego llevar a cabo diferentes métodos estadísticos enfocados en la recolección de información que caractericen y determinen las condiciones actuales del manejo logístico del transporte de pasajeros en el departamento del Quindío, después entrar a caracterizar los tres eslabones básicos del turismo en el departamento como son: Transporte, Alojamientos y Atracciones Turísticas, en términos de la calidad y el precio, para ello se desarrollaran tres tipos de muestreos diferentes dado que las características poblacionales de cada eslabón son particulares; para el transporte se desarrollará un muestreo por cuota, para las atracciones turísticas se desarrollará un censo poblacional y para el hospedaje se desarrollará un muestreo estratificado.

Después se categorizarán los diferentes macroproyectos que intervienen en el desarrollo logístico de nuestro departamento y así entrar a clasificar cuál de estos generará una intervención directa en la manera



de ver la nueva logística del transporte en la región. Finalmente con esta información se evaluará el impacto socioeconómico de los nuevos desarrollos logísticos en cadena del transporte en el Departamento del Quindío.

Como apoyo directo se crea un semillero de investigación el cual trabaja comprometidamente en el desarrollo de este proyecto.

Enfoque de la Investigación: Empírico – analítica

Tipo de Investigación: Evaluativa, con componentes descriptivos, explicativos y comparativos

## **RESULTADOS**

Se espera evidenciar que las condiciones actuales en cuanto a transporte sean las mejores y que se encuentren acopladas a los diferentes macroproyectos en cuanto a infraestructura vial se refiere y que todo esto esté debidamente articulado a las diferentes políticas públicas que demanda la región.

Esperamos encontrar que los alojamientos turísticos y atracciones turísticas, están debidamente articulados en cuanto a la logística que se necesita para el rápido y seguro desplazamiento de los turistas hacia sus zonas de descanso y diversión

Se espera encontrar que las políticas públicas del departamento están direccionadas y debidamente articuladas a los diferentes macroproyectos que impactarán a la región en cuanto a transporte se refiere.

Se pretende al final de esta investigación medir el impacto que generará la nueva forma de ver el transporte hacia el departamento del Quindío y si es necesario brindar una serie de recomendaciones que impacten de manera positiva todo el nuevo proceso logístico que se verá reflejado en la productividad del departamento del Quindío.

Apropiación y producción de conocimiento

Creación de redes académicas

Unión de el sector Empresarial, Estado y la Academia

## **CONCLUSIONES**

Las políticas Públicas que plantea el gobierno tanto nacional como departamental y municipal en materia de transporte y turismo detallan claramente que estos son unos puntos demasiado importantes para toda Colombia. Sin embargo cuando se realiza un análisis directo y detallado de estas, se encuentra que apuntan a objetivos demasiado macros dentro de los cuales no se observan direccionamientos claros hacia donde intervenir para poder potenciar de manera positiva el uso de estos eslabones tan importantes para nuestra región.

Cabe aclarar que al identificar este factor, nos genera una gran fortaleza a la hora de ejecutar este proyecto. Debido a que este identificará de manera clara fortalezas y debilidades de nuestra región para poder proponer estrategias claras que impacten de manera directa la nueva forma de ver la logística del transporte de pasajeros enfocadas en el turismo del eje cafetero especialmente en el departamento del Quindío.



### Limitaciones

Debido a que el desarrollo y construcción del macroyecto del túnel de la línea ha presentado diferentes atrasos en su construcción, ya sea por culpa directa del clima o por factores administrativos del proyecto. No se ha podido establecer una directriz clara que ayude a lograr el desarrollo adecuado de este proyecto en lo que tiene que ver con el tema de identificación directa del impacto de este en la nueva logística de transporte de pasajeros hacia el departamento del Quindío.

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**BIOGRAFÍA**

Libardo Carlos Vargas Taborda es Magister en Administración y Dirección de Empresas, Especialista en Gerencia, Auditoría y Pedagogía y Docencia Universitaria. Profesor en la Universidad la Gran Colombia Seccional Armenia y líder del grupo de investigación Gestión Empresarial del Programa de Administración de Empresas de la misma. Se puede contactar en el Programa de Administración de Empresas, Carrera 14 número 7 – 46, Armenia, Quindío País Colombia. Correo electrónico [vargastlibardocarlos@miugca.edu.co](mailto:vargastlibardocarlos@miugca.edu.co)



# ESTIMACIÓN DE LA UTILIDAD EN RIESGO BAJO AMBIENTE DE INCERTIDUMBRE: ESTUDIO DE CASO

Jorge A. Restrepo Morales, Universidad Autónoma Latinoamericana  
Santiago Medina Hurtado, Universidad Nacional

## RESUMEN

*Se presenta una aproximación metodológica para la cuantificación de posibles pérdidas económicas causadas por la volatilidad de las variables macroeconómicas: tasa representativa del mercado (TRM), índices de precios al consumidor (IPC) y el índice de precios al productor (IPP). La exposición se mide a partir del cálculo del riesgo operativo (RO) definido mediante la ecuación 1. Las distribuciones de probabilidad y los procesos estocásticos de los factores de riesgo TRM, IPC e IPP, se incorporan a los ingresos por ventas, a las compras de materias primas y a los costos y gastos fijos y variables de producción, partidas que determinan el RO; posteriormente con la Simulación de Montecarlo –SM–, se cuantifican los efectos de la volatilidad sobre el RO. La metodología se basa en las empresas del sector textil-confección de Colombia y se concreta por medio de un indicador tipo VaR, mediante la proyección del indicador RO para los periodos 2011 y 2012. Para elaborar el pronóstico, se recurre a la información disponible en la encuesta anual manufacturera (EAM) para el periodo 2000-2010 y se construye un modelo financiero para el año 2011 y 2012.*

## ABSTRACT

*This paper presents a methodological approach to economic losses quantification in textile-clothing industry, caused by the volatility of macroeconomic variables following: representative market rate (TRM), consumer price index (CPI) and the producer price index (PPI). Exposure is measure by calculating operational risk (OR) by equation 1. Probability distributions and stochastic processes identified risk factors for TRM, CPI and PPI, join sales revenue abroad and local purchases of raw materials and foreign and domestic costs and fixed and variable production costs, items that determine the RO, then using Monte Carlo simulation, it is possible to quantify the effects of the volatility of each factor on the RO. The methodology performed on companies in the textile and clothing industry and concrete through a VaR type indicator, by projecting the RO indice for the periods 2011 and 2012. In preparing the forecast, we use the information available in the Annual Survey of Manufacturing (ASM) for the period 2000 to 2010 and later built an industry financial model for 2011 and 2012.*

**JEL:** G17, E47, G32

**KEYWORDS:** Earnings at Risk –EaR–, Value at Risk –VaR–, Volatility, SMEs, Operative Risk.

## INTRODUCCIÓN

La cuantificación de riesgos se aborda con la modelación de las distribuciones de probabilidad de los factores de riesgo, para medir su impacto en el desempeño corporativo (JP Morgan, 1999). Los factores de riesgo se agregan a los estados financieros mediante un proceso de SM. Esto permite cuantificar a priori diversas medidas de riesgo de las posibles pérdidas.

Este trabajo se compone de cuatro acápites, incluida la introducción; en la segunda parte se exhibe el modelo de aclaración, que incluye las definiciones y el análisis e identificación de los procesos estocásticos para las variables TRM, IPC e IPP. En la tercera parte se formula y explica el modelo de simulación agregado, y por último, se tratan los resultados y las principales conclusiones



## REVISION LITERATURA

Para Castillo M, (2008), el riesgo operativo es la posibilidad de pérdidas financieras como resultado de eventos asociados con fallas o insuficiencias en los procesos operativos o estratégicos, los colaboradores directos o relacionados, las tecnologías de información, entre otros; o como producto de eventos externos; se incluye el riesgo legal. Por su parte, (Jorion, 2000) asocia el riesgo con la volatilidad de los resultados esperados sobre la posición de los activos o pasivos asociados con las medidas de interés. Diferentes autores Castillo M. (2008), Jorion (2000), Morgan JP. (2011), Medina (2006), Stewart, G. W. (1998), clasifican los riesgos en 4 categorías: *riesgos financieros*, *riesgos operativos*, *riesgos de alta severidad* y *el riesgo reputacional*.

### El Valor en Riesgo –Var-

El VaR, es una técnica estadística para medir de forma probabilística el riesgo de un portafolio de inversión. En 1996, J.P. Morgan, aporta al estado de la cuestión una medición estructurada del riesgo de mercado usando el índice VaR y denominada Risk Metrics (JP Morgan, 1996). El VaR de un activo es la máxima pérdida esperada producto de un movimiento adverso, en un intervalo de confianza y en un horizonte de tiempo definido. En general, se desarrolla análisis cuantitativo de riesgo a factores de mercado, de crédito y operativos, siempre que exista información. (Knop, 2004; Vilariño, 2001; Jorion, 2007).

### Proceso estocástico de la TRM

La TRM revela el nivel diario de la tasa de cambio oficial en el mercado spot de divisas colombiano, por la fuerte intervención de los organismos estatales y de los mercados, se hace muy complejo modelar la TRM, y por tanto, los resultados de su estimación son muy disímiles. Se utilizó la ecuación 2, para de hallar los rendimientos continuos de la serie, que generaron conglomerados de volatilidad, sugiriendo el uso de modelos de volatilidad dinámica para modelar su comportamiento, propio de las series de tiempo económicas y financieras.

$$Ro = \frac{(\text{Fixed Costs} + \text{Fixed Costs})}{(\text{Revenue} - \text{Variable Costs and Expenses})} \quad [1]$$

$$Rt = \ln \left( \frac{S_t}{S_{t-1}} \right). \quad [2]$$

La ecuación 2 de rendimientos se expresa como un proceso estocástico mediante la ecuación 3:

$$Rt = \ln \left( \frac{S_t}{S_{t-1}} \right) = \mu + \varepsilon \rightarrow St = S_{t-1} e^{(\mu + \varepsilon)} \quad [3]$$

Y se derivan procesos más complejos, con los supuestos asociados a los parámetros  $\mu$  y  $\varepsilon$ , como es el caso del movimiento browniano geométrico.

### Movimiento Browniano Geométrico (MBG)

La ecuación 3, plantea como el rendimiento del activo se puede explicar por dos componentes:  $\mu$  y  $\varepsilon$ . Donde  $\mu$  es la tasa promedio de rendimiento del activo y  $\varepsilon$  es una variable determinística asociada por lo general con el rendimiento libre de riesgo; se supone constante y con crecimientos en función del tiempo  $dt$ . El segundo elemento,  $\varepsilon$ , representa la fluctuación aleatoria del precio del activo y depende de factores



exógenos. Supuestos del modelo browniano:  $\varepsilon = \sigma * dW$ , donde  $\sigma$  es la volatilidad de los rendimientos,  $dW$  contiene la aleatoriedad del precio del activo y es un proceso de Wiener, donde  $dW$  se distribuye normal con media cero y varianza  $dt$ . Ecuación 4.

$$\frac{dS_t}{S_t} = \mu * dt + \sigma * dW_t \quad [4]$$

Se puede expresar  $dW = \phi * \sqrt{dt}$ , donde  $\phi$  es una variable derivada de la distribución normal estándar con medio cero y varianza unitaria. La ecuación diferencial que define el movimiento del precio del activo se expresa como:

$$\frac{dS_t}{S_t} = \mu * dt + \sigma * \phi \sqrt{dt} \quad [5]$$

Aplicando  $\ln\left(\frac{S_t}{S_{t-1}}\right) = \frac{dS_t}{S_t}$ , el resultado es un modelo de dinámica de precios que posibilita la generación de caminos aleatorios del proceso de simulación para la TRM:

$$S_t = S_{t-1} * e^{(\mu * dt + \sigma * \phi * \sqrt{dt})} \quad [6]$$

Supuestos: el parámetro  $\mu$  se asume normal (el precio se distribuye lo normal) y constante; sin embargo, en modelos más complicados  $\mu$  puede ser una función de  $S$  y  $t$ . El parámetro  $\sigma$  se asume constante pero pueden utilizarse modelos de volatilidad dinámica para capturar la volatilidad de los rendimientos de una manera más adecuada, los errores se distribuyen normales ( $\varepsilon = Rt - \mu$ ) con media cero y desviación típica  $\sigma$  (Hull 2006).

### Análisis de Volatilidad

La volatilidad de los rendimientos logarítmicos de la TRM no es constante, generando un sesgo en el modelo de precios descrito, donde se asume contante. Al no cumplir uno de los supuestos del MBG, se rechaza la hipótesis y se requiere encontrar un modelo estocástico para la volatilidad e integrarlo a la ecuación (3) para obtener una aproximación al comportamiento real de la serie TRM. La primera etapa de la modelación de la TRM, exige probar la normalidad de la serie, mediante pruebas de ajuste a la serie histórica mensual de rendimientos logarítmicos  $\Delta_t = \ln(P_t) - \ln(P_{t-1})$

De la **Error! Not a valid bookmark self-reference.**, el Valor  $P = 0.0000 < 0.05; 0.01$ , para niveles alfa de 0,01 y 0,05, da evidencia estadística que rechaza la hipótesis nula. Los datos no se ajustan a la distribución *normal*. La función de autorrelación parcial de los rendimientos, evidencia autorrelación subyacente en los datos y las pruebas Ljung-Box-Pierce (1970, 1978) y la prueba ARCH de Engle (1982) arrojan una autocorrelación significativa, reforzando el uso de modelos de volatilidad dinámicos. Para ello, mediante la ecuación 6 se recoge el dinamismo de la volatilidad y se pueden realizar pruebas de ajuste de modelos de volatilidad dinámica tipo ARCH y GARCH Hull (2006), Vilariño (2001).

$$R_t = \mu + \varepsilon_t \quad [7]$$

La ecuación 7, define los rendimientos  $R_t$  como una constante más una perturbación aleatoria incorrelacionada. La ecuación 8, expresa la relación de la varianza pronosticada  $\sigma_t^2$ , como una constante más los promedios ponderados de previas varianzas -efecto GARCH- y de los errores al cuadrado -efecto ARCH-. La Tabla 7, exhibe los resultados de los parámetros del modelo



$$\sigma_t^2 = k + \sum_{i=1}^P G_i \sigma_{t-i}^2 + \sum_{j=1}^Q A_j \varepsilon_{t-j}^2 \quad [8]$$

Tabla 6. Estadísticos y prueba de Normalidad(@risk) de los rendimientos logarítmicos de la TRM

<b>resumen estadístico Normal (<math>\mu=0.00010741</math>; <math>\sigma=0.0052507</math>)</b>	
Media	0.000107412
Desviación estándar	0.005250704
Curtosis	21.16164847
Coefficiente de asimetría	0.539169843
Rango	0.129911421
Mínimo	-0.05621935
Máximo	0.073692071
Cuenta	5,529
Prueba Chi-cuadrado	
Estadístico Chi2	39,340.29
P-valor	0.00000
Valor critico @ 0,100	72.16
Valor critico @ 0,050	76.78
Valor critico @ 0,010	85.95

Esta tabla muestra los estadísticos y prueba de normalidad de los rendimientos logarítmicos de la TRM. Fuente: elaboración del autor en el software @risk.

Tabla 7. Parámetros para la modelación de la volatilidad (Matlab)

Parámetro	Valor	Error	Estadístico
$\mu$	-0.000049275	0.0000361	-1.3644
K	0.0000045147	0.0000000316	14.30480
GARCH(1)	0.00	0.011207	0.0000
GARCH(2)	0.21475	0.044978	47,747.00
GARCH(3)	0.51503	0.023186	222,131.00
GARCH(4)	0.00000	0.013414	0.0000
ARCH(1)	0.22763	0.011079	205,459.00
ARCH(2)	0.021182	0.0060071	35,261.00
ARCH(3)	0.021406	0.01361	15,728.00
ARCH(4)	0.000000	0.00000	Inf

Esta tabla muestra los resultados de los parámetros de la modelación de la volatilidad de la TRM. Fuente: Fuente: elaboración del autor con el software Matlab.

El estadístico T, normalmente distribuido con media cero y varianza unitaria. La prueba de significancia de los parámetros del modelo, acepta a un nivel de confianza del 95%. De la Tabla 7, se desprende la existencia de varios modelos a utilizar para tales efectos, por simplicidad se acude a un modelo GARCH (0,1) o ARCH (1) ( $1,65 < 205,459$ ).

$$\sigma_t^2 = 0.0000045147 + 0.22763 * \varepsilon_{t-1}^2 \quad [9]$$

La relación anterior, incorpora el modelo de volatilidad ARCH (1) en la ecuación [6], donde la volatilidad –  $\sigma$  – se obtiene con el modelo dinámico expresado en [9]. Se desprende la relación [9], que tiene incorporado el modelo ARCH (1) y que será usada para simular los caminos aleatorios de la TRM.



$$S_t = S_{t-1} * e^{(\mu * dt + (0,0000045147 + 0,22763 * \varepsilon_{t-1}^2)^{1/2} * \phi * \sqrt{dt})} \quad [10]$$

$S_t$ : dato actual de TRM o simulado.  $S_{t-1}$ : dato anterior de TRM, partiendo de valores históricos  
 $\mu$ : media aritmética de los rendimientos logarítmicos.  $\sigma$ : volatilidad dinámica de los rendimientos  
 $\phi$ : componente aleatorio distribuido  $N(0,1)$

Con los resultados anteriores, se elaboran 10 simulaciones de precios para 730 días, la generación de caminos aleatorios se requiere para cuantificar el riesgo de tipo de cambio en el RO.

### Proceso estocástico del IPP

El IPC captura la valoración de los precios de un conjunto de productos que una cantidad de consumidores adquiere de manera regular, y la variación con respecto del precio de cada uno, respecto de una muestra anterior. Para el caso del sector de prendas de vestir, su análisis es relevante, una vez que este sector es muy intensivo en mano de obra no calificada y el cálculo del salario mínimo, recurre al IPC como parámetro para su fijación.

El análisis, la modelación y el pronóstico del IPC permite cuantificar su efecto sobre los costos variables del sector, para ello se procede a predecir su comportamiento a tres años, usando diferentes modelos de pronóstico con significancia del 95%. Se usan datos mensuales, para 15 años. La teoría de series de tiempo, identifica para su análisis 4 componentes básicos, a saber: la tendencia “T”, la estacionalidad “E”, los ciclos “C” y un componente irregular “I”; bajo esta premisa, los valores de la serie  $Y_t$  se articulan como una función de las componentes básicas:

$$Y_t = f(T_t, E_t, C_t, I_t) \quad [11]$$

Como la serie de precios del IPC no es estacionaria ni en media ni en varianza, los datos no se mueven alrededor de la media igual a cero, presenta picos dispersos y cambia a lo largo del tiempo, apuntando que su modelación exige una transformación. Se calculó la relación entre media y desviación típica anual del IPC, y se estimó la componente de tendencia mediante el método de media móvil con 12 meses de periodo estacional.

Mediante la prueba PACF, se descartó que la serie del IPC fuese Ruido Blanco, y por tanto exigió remover la no estacionalidad con una nueva transformación por el método Box-Cox (1964), introduciendo una transformación potencia del IPC para satisfacer la suposición de normalidad de un modelo de regresión. La transformación, es por tanto, de la forma  $y^\lambda$ -transformación potencia-, donde  $\lambda$  se estima con los datos históricos.

De forma más puntual, la transformación se define por  $W = \frac{y^\lambda - 1}{\lambda}$  si  $\lambda \neq 0$  y  $W = \ln(y)$  si  $\lambda=0$ ; dónde

$$\lim_{\lambda \rightarrow 0} \frac{y^\lambda - 1}{\lambda} = \ln y.$$

Se halló el Lambda que minimiza el coeficiente de variación,  $\lambda = -1,638$ . El coeficiente de variación es el cociente entre la desviación estándar y la media, obteniendo una transformación de la forma:

$$Trns. Box - Cox IPC = \frac{(y + 2)^{-1.638} - 1}{-1.638} \quad [12]$$



Luego, para la serie de tiempo transformada, se corren diferentes modelos de pronóstico y se compara el desempeño con diferentes índices de ajuste y con las siguientes consideraciones: Variable de entrada: el modelo IPC transformado, Número de observaciones: 123, Intervalo de la serie: mensual, Rezagos de la estacionalidad: 12 y el ajuste estacional es multiplicativo. Se corren diferentes modelos y se elige el que mejor representa el comportamiento del IPC. Se ejecutó el pronóstico del IPC para 36 meses utilizando el modelo ARIMA (0,0,1)x(0,1,1)<sub>12</sub> (Raíz del Error Cuadrático Medio –RMSE=0,00077 y Error Absoluto Porcentual Medio –MAPE=5,00720).

Se simula la serie de precios del IPC, incluyendo en la fórmula el error aleatorio con las características de un ruido blanco  $N(0,1)$ , partiendo del supuesto de que los errores de un modelo ARIMA se distribuyen de la siguiente forma:

$$y_t = y_{t-12} + 0,581443 * e_{t-1} - 0,622236 * e_{t-12} - 0,361794767e_{t-13} + e_t \quad [13]$$

Dónde:

$$e_t = \sigma * \epsilon * \sqrt{T} \quad [14]$$

$\sigma$  = desviación estándar móvil de la serie IPC con rezago de 12 meses.

$\epsilon$  = distribución  $N(0,1)$  para generar el número aleatorio de la simulación.

$\sqrt{T}$  = es el intervalo de tiempo para la simulación, para este caso  $T=1$ . Con estos parámetros se obtiene la fórmula para el proceso de simulación:

$$y_t = y_{t-12} + 0,581443 * e_{t-1} - 0,622236 * e_{t-12} - 0,361794767e_{t-13} + \sigma * N(1,0) \quad [15]$$

La simulación para 36 meses; presenta un solo camino aleatorio y sus intervalos a un nivel del 95%, permiten inferir la captura de la tendencia y estacionalidad de la serie histórica.

### Índice de Precios al Productor (IPP)

El IPP mide las variaciones de los precios de bienes y servicios intermedios - materias primas -. Como la serie del IPP presenta valores negativos, se suma a cada dato el valor 1 (tasa IPP + 1), para eliminar dificultades con el cálculo de los crecimientos. Se consideró la serie del IPP, desde 30-09-96 hasta el 31-10-11. Arrojando los resultados expuestos en la Tabla 8.

Tabla 8. Estadísticos del IPP

Estadístico	Rendimiento Aritmético	Rendimiento Logarítmico	Estadístico	Rendimiento Aritmético	Rendimiento Logarítmico
Media	0.000023965	-0.000008041	Coeficiente de asimetría	0.026723204	-0.028103976
Error típico	0.000589825	0.000589839	Rango	0.062367874	0.062276083
Mediana	0.000800801	0.000800480	Mínimo	-0.029386344	-0.029826772
Desviación estándar	0.008022483	0.008022679	Máximo	0.032981530	0.032449310
Curtosis	5.659.900.364	5.618.008.386			

*Esta tabla muestra los estadísticos para los rendimientos aritméticos y logarítmicos para el IPP. Además las medidas de tendencia central, medidas de variabilidad y medidas de forma Fuente: Elaboración propia*

Los valores de 5,65 y 5,61 para la Curtosis, valores cercanos a 3, sugieren similitud significativa de los datos con la distribución normal. La prueba de bondad de ajuste Chi-Cuadrado arroja un P-valor de 0,43 y 0,39, para las distribuciones Logística y Normal respectivamente. Por lo tanto, es posible aceptar que la



serie del IPP se ajusta a ambas distribuciones con un nivel de confianza del 95%. En la Tabla 9, se consignan los resultados.

Tabla 9. Pruebas de Bondad de Ajuste para el IPP

Función	Logistic(0.00015749;0.0042153)	Normal(-0.00000804097;0.0080227)
Chi-Sq estadístico	14.22	14.86
P-Value	0.43	0.39
Cr. Valor @ 0.100	21.06	21.06
Cr. Valor @ 0.050	23.68	23.68
Cr. Valor @ 0.025	26.12	26.12
Cr. Valor @ 0.010	29.14	29.14

*Esta tabla muestra las pruebas de bondad de ajuste para la serie de tiempo IPP. Fuente: Elaboración propia con el software (@risk)*

Para efectos de la simulación se utilizará la distribución logística, con función acumulativa:

$$F(x) = \frac{1 + \tanh\left(\frac{1}{2}\left(\frac{x-\alpha}{\beta}\right)\right)}{2} \quad [16]$$

Donde  $\alpha$  y  $\beta$  son los parámetros de la distribución. La inversa de la relación [16] es definida como  $x = F^{-1}(\alpha, \beta, R)$ ; donde R es un valor aleatorio distribuido U(0,1) y permite derivar valores aleatorios de x distribuidos en forma logística. Con los valores derivados de la distribución de probabilidad logística podemos luego obtener los valores específicos de IPP para un mes usando la relación:

$$IPP_t = (IPP_{t-1} + 1) \cdot e^x - 1 \quad [17]$$

#### Datos Del Sector

El análisis identifica los ingresos de las empresas relacionados con las exportaciones; luego selecciona los costos y gastos fijos y variables con exposición a los factores de riesgo explicados previamente. En términos muy generales el modelo financiero concentra la información, expuesta en la Tabla 10, extractada de las EAM de los años 2000-2010.

#### **MODELO DE SIMULACIÓN AGREGADO (MONTECARLO ESTRUCTURADO)**

Con las series de precios (TRM, IPC e IPP, modeladas mediante procesos estocásticos o distribuciones de probabilidad), se analizan las distribuciones de probabilidad de los ingresos, las compras de materia prima y los gastos fijos y variables. La tabla 1, presenta el modelo financiero del sector, para pronosticar los factores de riesgo, sobre los cuales se identifican las cuentas que son afectadas por la variación de cada uno de los factores de riesgo.

La SM obtiene escenarios de las variables del riesgo generando números aleatorios correlacionados que repliquen las distribuciones de probabilidad o los procesos estocásticos definidos para cada uno de los factores de riesgo. La inclusión de estos valores en la fórmula de RO permite observar el impacto de su variación en las variables asociadas con la cuantificación del RO.

El proceso de SM estructurado (Jorion 2007), para el análisis de riesgo de la empresa, incluye los siguientes pasos: Calcular los rendimientos de cada factor de riesgo e identificar sus distribuciones de probabilidad o los procesos estocásticos con sus parámetros, calcular las correlaciones entre los factores de riesgo, construir el modelo financiero e identificar las cuentas que son afectadas por los diferentes factores de riesgo, Aplicar la descomposición de Cholesky de tal manera que  $\rho = A \cdot A^T$ , donde  $\rho$ =matriz de correlacione y A=matriz cuadrada de Cholesky, Generar números aleatorios  $N \sim (0, 1)$



independientes, generar números aleatorios correlacionados  $N \sim (0, 1)$  haciendo uso de la matriz  $A$ , alimentar los procesos estocásticos o las distribuciones de probabilidad inversas con los números aleatorios correlacionados, generar series de precios aleatorios, alimentar el modelo financiero con los precios generados aleatoriamente y construir el histograma de frecuencias de los indicadores financieros, realizar un análisis estadístico y de sensibilidad del indicador financiero.

Tabla 10: Variables afectadas por factores macroeconómicos

Periodo	Ventas en el País	Ventas al Exterior	Compras MP al País	Compras MP Exterior	Gastos de Administración y Ventas	Costos Laborales de Producción	Riesgo Operativo
2000	1.553.338.111	541.154.667	805.033.521	161.091.420	582.956.662	395.077.904	<b>0,87</b>
2001	1.798.986.486	683.240.101	890.207.012	224.567.119	630.028.757	442.845.364	<b>0,78</b>
2002	1.823.659.685	785.561.603	882.223.665	276.235.150	755.619.023	497.819.808	<b>0,86</b>
2003	1.979.683.912	1.160.631.570	1.093.378.411	356.867.568	829.720.154	588.116.736	<b>0,84</b>
2004	2.571.092.443	1.025.793.989	1.434.480.063	242.884.704	1.016.354.574	706.057.337	<b>0,9</b>
2005	2.561.607.242	999.374.151	1.317.494.605	205.195.017	1.138.710.967	682.607.133	<b>0,89</b>
2006	2.823.374.010	1.117.566.051	1.522.229.069	235.043.652	1.174.149.168	685.122.459	<b>0,85</b>
2007	3.070.090.128	980.211.974	1.351.357.064	232.475.331	1.541.379.094	762.596.642	<b>0,93</b>
2008	3.066.273.357	1.067.835.859	1.322.435.356	261.519.560	2.067.449.898	700.812.913	<b>1,09</b>
2009	3.130.946.870	722.299.587	1.311.626.283	226.211.407	1.697.683.980	633.354.320	<b>1,01</b>
2010	3.513.151.269	723.187.147	1.617.962.747	163.961.060	1.600.254.430	683.642.960	<b>0,93</b>
<b>Afecta</b>	<b>IPC</b>	<b>TRM</b>	<b>IPP</b>	<b>TRM</b>	<b>IPC</b>	<b>IPC</b>	

*Esta tabla presenta los datos del sector de fabricación de prendas de vestir para los ingresos locales y del exterior, compras de materia prima foránea y en el país y los gastos fijos y variables. Fuente: Encuesta Anual manufacturera-DANE*

Con la información anterior, se realiza un pronóstico del Ro, aplicando la ecuación 1 a las variables involucradas para el periodo 2011 y 2012 e incorporando en el modelo el efecto de los factores de riesgo: TRM, IPC e IPP.

#### Reparametrización por Descomposición de Cholesky

La descomposición de Cholesky se usa en la SM para representar sistemas con variables que están correlacionadas (Stewart, 1998). Por definición, una matriz simétrica definida positiva (por ejemplo la matriz de correlaciones) puede ser descompuesta como el producto de una matriz triangular inferior (matriz de Cholesky) y la traspuesta de esta matriz:

$$\rho = A.A^T. \quad [18]$$

Si partimos de la matriz de correlaciones entre variables es viable obtener la matriz  $A$  de Cholesky, que puede ser aplicada a una matriz de números aleatorios independientes para generar una matriz de números aleatorios correlacionados, que replican la correlación histórica de los factores de riesgo y alimentan los procesos estocásticos o distribuciones de probabilidad para la generación de variables aleatorias. Para nuestro caso la matriz  $A$  de Cholesky se muestra en la Tabla 11.



Tabla 11. Matriz de Cholesky Serie de Rendimientos

	TRM	IPP	IPC
TRM	1,000000000	0,000000000	0,000000000
IPP	-0,008378739	0,999954209	0,000000000
IPC	-0,003521743	0,398536663	0,916979597

Esta tabla presenta la matriz de Cholesky para las series de rendimientos de las variables: TRM, IPP e IPC. Fuente: Elaboración propia en MatLab.

Si se tiene una matriz de números aleatorios independientes  $\text{Rind}_{m \times n}$  ( $m$ - cantidad de números aleatorios independientes y  $n$ - es el número de factores de riesgo) y la matriz de Cholesky,  $A_{n \times n}$ , correspondiente a los factores de riesgo considerados, se obtiene una serie de números aleatorios correlacionados para el modelo de simulación realizando la multiplicación matricial:

$$\text{Rcorr}_{m \times n} = \text{Rind}_{m \times n} \times A_{n \times n} \quad [19]$$

Para nuestro caso la matriz de correlaciones entre rendimientos utilizadas se indican en la Tabla 12

Tabla 12. Matriz de Correlaciones entre factores de riesgo

	TRM	IPP	IPC
TRM	1	-0,00837874	-0,00352174
IPP	-0,00837874	1	0,39846724
IPC	-0,00352174	0,39846724	1

Esta tabla muestra la matriz de correlaciones entre los factores de riesgo: TRM, IPP e IPC. Fuente: Elaboración propia en el software Matlab

## ANÁLISIS DE RESULTADOS

La aplicación de la metodología se realizará tomando como base el sector de textiles, para la cuantificación del riesgo operativo con un indicador tipo VaR, se requiere realizar un pronóstico de la situación del indicador RO del sector mediante la proyección de los costos fijos, variables y los ingresos para el próximo periodo.

Por medio de la simulación, es posible obtener la función de distribución de probabilidad de cualquier indicador financiero. Para la ilustración del presente análisis se utilizara la utilidad proyectada.

### Análisis de sensibilidad de la utilidad

Los análisis de sensibilidad, miden el efecto de los factores sobre las utilidades, el flujo de caja o el capital. El impacto se puede dimensionar por los indicadores de correlación y regresión e identificar los factores críticos, permitiendo diseñar medidas preventivas como la negociación de pólizas o la cobertura con instrumentos financieros derivados.

Para el caso particular del sector textil, el principal factor de riesgo sobre el RO es la TRM, debido al volumen de los ingresos del exterior, donde una tendencia devaluacionista de la TRM genera un efecto negativo, como producto de la pérdida de valor de los ingresos en dólares respecto al peso. El segundo factor de riesgo es el IPC, por su relación de causalidad con todos los costos de la empresa.

Abordando los demás factores de riesgo del análisis, como por ejemplo la compra de materias primas al exterior, se presenta un efecto positivo sobre la utilidad, entre otros, porque al valorar las compras en USD, intervienen dos factores de riesgo: tasa de cambio e IPP; el efecto positivo se deriva de la tendencia revaluacionista del peso frente al dólar.



## CONCLUSIONES

Uno de los resultados significativos fue el importante efecto de la TRM sobre las operaciones realizadas en el exterior, respecto a las utilidades y la determinación del RO. Se desprende la posibilidad de realizar operaciones con futuros o en su defecto pagar la operación local en moneda extranjera, estrategias que ubican a las empresas en una posición de riesgo por maniobrar en entornos económicos dinámicos propios de cada país en los cuales se realice la operación.

El análisis toma como referencia el dólar americano; pero desde la práctica se deben incluir las tasas de cambio de los países donde se tenga presencia, esto es: Ecuador, Perú, Venezuela, Brasil, etc. Y ponderar por país la exposición al riesgo por TRM y definir cobertura para en cada moneda.

Este análisis abarca un aspecto amplio de factores de riesgo asociado a variables macroeconómicas, pero las operaciones del sector y la permanencia del negocio están expuestos riesgos como: los de mercado circunscritos al precio del dólar - ingresos por ventas al exterior y deuda en dólares-, el precio de las materias primas, las tasas de cambio, las tasas de interés y otros más complejos de medir como los riesgos sociales, el conflicto armado, el riesgo legal y tributario, etc.

Esta metodología es un complemento de los modelos de gestión de riesgos donde se identifican previamente los factores de riesgo; sin embargo, llegar hasta la cuantificación de las pérdidas potenciales de los riesgos mencionados asocia retos para la comunidad académica y empresarial.

Estos análisis son claves para planes de expansión, consolidación en los mercados, inversiones en confiabilidad del sistema, coberturas, etc., es decir, la metodología sirve de base para los procesos de toma de decisiones, ya que cuantifica los factores de riesgo sobre los indicadores financieros.

Es factible medir el efecto de la volatilidad en cualquier indicador financiero, tal como: la rentabilidad, el costo del capital, el valor económico agregado, entre otros y llevar el análisis más lejos, considerando la empresa como un portafolio de inversión con diferentes posiciones activas y pasivas y balancear los montos mantenidos para disminuir la posición en riesgo.

La metodología propuesta es recursiva y tiene un enfoque práctico y considera un enfoque cuantitativo de los diferentes factores de riesgo que apoyan el modelo de administración basado en riesgos. Si bien los desarrollos de estas metodologías están enfocados al sector financiero, el sector real se ha percatado de la importancia de la identificación y cuantificación de riesgos.

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# PROPUESTA PARA OPERAR UN CENTRO DE INNOVACIÓN EN EL INSTITUTO TECNOLÓGICO DE CHIHUAHUA, (ITCH)

María Elena Delgado Ontiveros, Instituto Tecnológico de Chihuahua

Luis Arnulfo Guerrero Chávez, Instituto Tecnológico de Chihuahua

Virginia Ibarvo Urista, Instituto Tecnológico de Chihuahua

Gaspar Alonso Jiménez Rentarías, Instituto Tecnológico de Chihuahua

## RESUMEN

*Innovación es un concepto muy amplio que se ha insertado en todos los discursos de los políticos mexicanos, sin embargo está muy poco definido y asimilado dentro de las instituciones. En este trabajo se plantea una propuesta para operar un centro de innovación en el ITCH que responda a las necesidades del entorno empresarial e industrial de Chihuahua. La globalización ofrece oportunidades de crecimiento para los negocios mexicanos que no han podido ser aprovechadas por falta de innovación en diferentes aspectos. El ITCH puede actuar acelerando el proceso de innovación en las empresas al transferir ideas, tecnologías, conocimiento y experiencia. Puede adaptar y poner en práctica nuevos estilos de trabajo con el fin de mejorar procesos, productos, sistemas organizativos, logísticos y productivos que destaquen un desempeño superior de las industrias, especialmente las PYMES. El trabajo se deriva de la observación directa en industrias medianas y pequeñas ubicadas en la ciudad de Chihuahua y en otras ciudades cercanas. Las empresas con las que se ha trabajado son de distintos ramos. El ITCH es una institución académica que puede fortalecer el proceso de innovación de empresas de algunos sectores industriales en Chihuahua.*

**PALABRAS CLAVE:** Centro de innovación, Proceso, Sistema de Innovación.

## HOW TO OPERATE AN INNOVATION CENTER AT THE INSTITUTO TECNOLÓGICO DE CHIHUAHUA

### ABSTRACT

*Innovation appears in every Mexican speech, but the meaning is not inserted in public institutions. This paper proposes an innovation center operating at ITCH, to give support to Chihuahua industries. With globalization appears opportunities for Mexican companies, but they can't take advantage of them because lack of innovation on different fields. ITCH may be an accelerator of innovation process transferring ideas, technologies, knowledge and experience. ITCH may adapt and form new work style inside of industries with the purpose of improve process, products, organizational systems and logistic, to achieve superior performance in general, but most in small businesses. This work is a result of several years observing different kinds of industries in Chihuahua, and others in some cities around this capital. They belong to different manufacturing of medium and small sizes. The authors of this paper consider that ITCH can help to improve the performance of industries by means of an innovation center.*

**JEL:** L52, L60, O30

**KEY WORDS:** Innovation Center, Process, Innovation System



## INTRODUCCIÓN

La ciudad de Chihuahua requiere de un centro de innovación que opere de acuerdo a las necesidades del entorno empresarial e industrial. La globalización plantea nuevos retos y cambios constantes, además una gran complejidad, lo cual exige una competitividad creciente en general para todas las empresas, pero particularmente para las PYMES. Un centro de innovación puede colaborar en la renovación de estrategias de negocios, así como en mejorar productos y procesos. En la literatura que se ha revisado se han encontrado modelos de innovación que operan en diferentes lugares del mundo, sobre todo en países latinoamericanos y europeos. El funcionamiento de esos modelos varía de acuerdo al sector y a la madurez de las infraestructuras, pero destaca una particularidad en todos ellos: para que un sistema de innovación funcione, es importante la suma de voluntades. El deseo de trabajar en equipo es importante y la formalidad de los que lo integran es crucial. En el nuevo modelo económico, basado en el conocimiento, las instituciones de educación superior (IES), desempeñan un papel fundamental, produciendo, transmitiendo y difundiendo el conocimiento a la sociedad, generando nuevas ideas, formando al personal científico y técnico, y transfiriendo los resultados de la investigación al tejido productivo para solucionar los problemas y para hacer avanzar a la sociedad. Las IES ahora cuentan con un papel más activo en la sociedad al ser impulsoras del proceso de cambios y motor del desarrollo económico, social y cultural. A esto se le ha llamado “tercera misión”, que es una función complementaria a sus funciones básicas: docencia e investigación, que consiste en todas las actividades relacionadas con la generación, uso, aplicación y explotación del conocimiento, (Encuentro de Rectores 2008, Reflexiones sobre el análisis de un sistema de innovación).

Para el ITCH en su papel de IES es importante apoyar el crecimiento de las empresas y contribuir en proporcionar las condiciones ideales para adaptar a la organización a las nuevas necesidades de mercado y competitividad que expone la globalización. Las tecnologías y el crecimiento globalizado de los negocios en el mundo, ha rebasado el proceso de aprendizaje que pueden asimilar las empresas, sobre todo las PYMES, la mayoría requiere de asesores externos que puedan orientar e interpretar la información y los fenómenos que ocurren en el exterior. Las empresas innovadoras deben contar con gente profesional confiable que aporte conocimiento acertado para el desarrollo de productos, actualización de procesos, distribución y servicios. La globalización ofrece retos de trabajo y oportunidades de crecimiento para los negocios mexicanos. Una gran parte de las oportunidades no han podido ser aprovechadas por falta de innovación en diferentes aspectos. (Delgado, Portillo, Burciaga, 2012). Los retos son parte del aprendizaje.

### Antecedentes

La propuesta de operar un centro de innovación en el ITCH, se deriva de la experiencia adquirida durante diez años, (desde 2003), tiempo en el que los profesores del consejo de la Maestría en Sistemas de Manufactura, ha trabajado en proyectos de colaboración con industrias de la ciudad de Chihuahua y de otras ciudades cercanas como Aldama, Delicias y Camargo. Las empresas son de distintos ramos: fabricación de grúas, perfiles de acero para construcción, alimento para ganado, cosmética y artículos del cuidado personal, fábricas de muebles, entre otros. Además los profesores dirigen tesis de alumnos que laboran en diferentes industrias maquiladoras de los sectores eléctrico, automotriz, aeroespacial y de servicios. El trabajo que se ha llevado a cabo con esas empresas ha permitido detectar las áreas de oportunidad que tienen las industrias chihuahuenses. Los problemas más frecuentes se han encontrado en el piso de producción. Para las PYMES es urgente renovar los espacios productivos, los procesos de calidad, el control de inventarios, procesos de compra, validación de productos, entre otros. También es importante renovar los esquemas de trabajo, la mentalidad en el ambiente laboral y aplicar acciones que refresquen la estrategia de negocios. Las empresas manufactureras necesitan ser flexibles y considerar nuevas formas de trabajar así como nuevas tecnologías que les permitan responder rápida y rentablemente a la demanda de su cliente. El ITCH puede actuar para acelerar el proceso de innovación en las empresas



al adaptar y transferir nuevas tecnologías y ser un catalizador de conocimientos y nuevas prácticas de la industria moderna, con el fin de mejorar procesos, productos, sistemas organizativos, logísticos y productivos que destaquen un desempeño superior de las empresas. Según la tesis de Cordero, F. 2011, en el caso de Chihuahua, las empresas pueden recurrir a la innovación en la manufactura por varias razones como son: aumento de la calidad y productividad, requerimientos del cliente, disminuir tiempos de cambios de producción, reducir niveles de desperdicio y tiempos muertos, productos mejor diseñados y capacidad para producir una variedad más amplia de productos. Cada uno de los aspectos que expone Cordero puede requerir de una propuesta innovadora para mejorar el desempeño de la manufactura.

## REVISION LITERARIA

Se puede definir la gestión de la innovación como el proceso orientado a organizar y dirigir los recursos disponibles, tanto humanos como técnicos y económicos, con el objetivo de aumentar la creación de nuevos conocimientos (útiles a la empresa), y generar ideas que permitan obtener nuevos productos, procesos y servicios o mejorar los existentes y transferir esas mismas ideas a la fase de fabricación y comercialización. (Gestión de la Innovación, 2001). Existen cuatro tipos de innovación definidos en el manual de Oslo (2005): Innovación de Producto, de Proceso, Organizativas y de Mercado. En esta clasificación podemos encontrar innovaciones duras y blandas. La manufactura requiere una combinación de ambas, ya que al hacer flexible un proceso puede transferirse la tecnología incorporada en máquinas y herramientas de producción, pero además esto implica cambios en los procesos y en la organización de la empresa. La manufactura esbelta ha desplegado una serie de oportunidades de innovación en las fábricas y talleres, que requieren del diseño de nuevos dispositivos y herramientas de trabajo, además de sistemas informáticos que controlen todas las operaciones de taller desde los inventarios hasta los requerimientos de calidad y embarque. La sofisticación de mercado implica que los talleres de producción sean flexibles.

Las industrias en el esquema tradicional americano mantenían un estilo de trabajo rígido, donde solo se producía un solo tipo de producto. En el esquema de producción japonés, los talleres son flexibles con el fin de maximizar la rentabilidad de las instalaciones industriales, aprovechando un mismo espacio para fabricar varios productos. A su vez la flexibilidad requiere de nuevos tipos de organización y tecnologías que permitan mantener identificados la gran variedad de productos a fabricar, así como sus componentes, sub-ensambles y procesos específicos para cada número de parte. La gestión de la manufactura flexible implica una gran transformación de las empresas, introducción de nuevas tecnologías y nuevos estilos de trabajo. Esta es la gran oportunidad de innovación de las industrias chihuahuenses. La innovación se convierte en un instrumento directivo de primera magnitud, capaz de contribuir sustancialmente al éxito, y al desarrollo de la empresa, y en general al de cualquier organización. (Asociación de la Industria Navarra, 2008) De acuerdo a Carrillo J. y Lara A. (2010) la industria maquiladora puede presentar cuatro niveles de esquemas de trabajo que les denomina generaciones:

*Primera generación*, se basa en la intensificación del trabajo manual, su característica principal es la rigidez del trabajo.

*Segunda generación*; basada en la racionalización del trabajo, corresponde a la introducción del sistema Toyota.

*Tercera generación*; se basa en competencias intensivas de conocimiento, corresponde a empresas que diseñan los productos en México.

*Cuarta generación*; la coordinación de actividades de manufactura, investigación, compras, y servicios se convierte en eje central de la nueva y cuarta generación de maquiladoras.



La cuarta generación corresponde en parte a la logística y cadena de suministros de los negocios, requiere el desarrollo de acciones inmateriales que permitan la coordinación de una enorme multiplicidad de actividades, agentes y unidades de producción. Según Yannick Lung, Carrillo 2010, en el caso de la industria automotriz, la logística adquiere un estatus estratégico con el fin de asegurar la coordinación de la cadena y la sincronía de la producción modular.

## **METODOLOGIA**

La propuesta de establecer un centro de innovación se deriva principalmente de la observación directa a los problemas que presentan las empresas de la región, sobre todo las PYMES, por un lado la industria maquiladora ha crecido mejorando procesos, sistemas de trabajo, tecnologías y productos y por otro lado se encuentra la industria mexicana de capital interno, con una serie de atrasos en sus conceptos de trabajo y fabricación. El trabajo consta de lo siguiente:

- Exponer los problemas principales que se han observado en las PYMES
- Diseño de un modelo utilizando TPS para pasar a la segunda generación de Carrillo, J
- Establecer en ese modelo una relación de los problemas de las pymes con acciones pertinentes que puede aportar el ITCH.
- Definir una propuesta escalable del modelo
- Conclusiones

## **RESULTADOS**

Los problemas principales de las PYMES mexicanas han sido analizados con base en el TPS, (Toyota Production System), donde las 4P's (Philosophy, Process, People, Problem solving) constituyen las áreas principales que dan soporte a una organización.

En cada uno de estos rubros, habiendo observado a las empresas se encontró lo siguiente:

La mayoría de las empresas observadas pueden estar dentro de la primera generación. No se ha logrado implementar el TPS en las empresas mexicanas, aun cuando la industria maquiladora lo ha adoptado desde mediados de los 90 del S.XX. En algunos casos como en la industria agropecuaria no lo consideran importante dado que el producto se consume aquí mismo en la región, sin embargo, el TPS es una metodología universal que puede ahorrar grandes desperdicios. Una empresa puede migrar a la segunda generación, llevando a cabo una serie de disciplinas disponibles en el modelo que se propone en este trabajo, basado en pasos secuenciales que permiten identificar las características de la empresa a tratar y la forma de fortalecer sus debilidades. Los pasos a seguir son como se describe a continuación:

Paso 1: Identificar a la empresa

Paso 2: Formar al grupo de trabajo seleccionando a sus integrantes.

Paso 3: Aplicación de una encuesta para identificar el tamaño de la empresa.

Paso 4: Aplicar un instrumento para definir el nivel de desarrollo y conocimiento de la empresa

Paso 5: Analizar los resultados.



Paso 6: Definir Plan de Trabajo para incorporación de las acciones identificadas.

Paso 7: Medir los resultados logrados. En algunos casos, hacer los ajustes necesarios. Documentar mejoras.

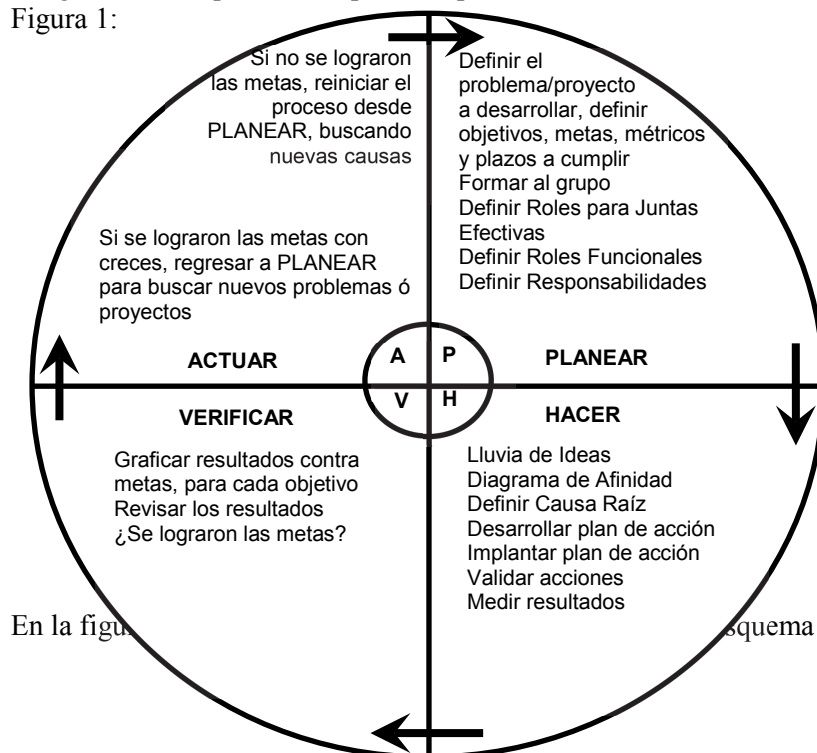
Tabla1:

	Referencia de TPS (The Toyota Way)	Observaciones a las empresas en Chihuahua
Filosofía	Agregar valor es lo que distingue a la empresa de sus competidores, es la base de los demás principios. Agregar valor es lo mejor que la organización ofrece a los clientes, a la sociedad y la economía. Es importante por lo tanto que la organización cuente con una filosofía	En un <u>contexto globalizado</u> , las empresas desconocen el punto estratégico de agregar valor. Las empresas son rebasadas por: condiciones de mercado actuales, (mayor oferta, mayor saturación) nuevos estilos de aprendizaje. Nuevas tecnologías. Las empresas no realizan una planeación adecuada, por tanto carecen de filosofía a largo plazo. Las empresas observadas carecen de una filosofía que establezca e identifique su plan de trabajo.
Proceso	El TPS se basa en el sistema jalar. Nivelar la mezcla de trabajo. Mantener un flujo continuo. Eliminación de desperdicios, (7 desperdicios)	Para las empresas resulta complicado implementar un sistema de jalar en el espacio productivo. Su sistema se orienta más a un modelo de empujar, lo cual origina desperdicio de material y trabajo en proceso en el piso de producción. Es difícil en el piso nivelar la mezcla de trabajo. El flujo continuo se mantiene en baja producción, en altos volúmenes se colapsa. Las empresas no proporcionan evidencias de resultados en la eliminación de desperdicios.
Personas	Aprender de los demás, de los compañeros de trabajo. Aprender en equipo Compartir experiencias	Las empresas dedican poco tiempo al aprendizaje formal, la inversión en el aprendizaje no es importante, es un gasto, no una inversión. Para innovar es importante el aprendizaje colectivo, lo cual requiere de un ambiente propicio, la falta de planeación establece un clima de estrés en el trabajo, condición desfavorable en el aprendizaje.
Problemas por resolver	Construir una cultura que dedique tiempo a solucionar problemas. Tener calidad a la primera. Mantener condiciones óptimas para solucionar problemas, como: un clima de confianza, grupos de trabajo multifuncionales.	La organización mexicana no desarrolla estrategias o métodos para solucionar problemas internos, generalmente se acumulan hasta que hacen crisis. Se logra tener calidad pero con alto desperdicio en el proceso. Falta madurez para solucionar problemas, los canales de comunicación no son fuertes, por lo tanto el clima de confianza es débil.

*Esta tabla hace una comparación entre lo que propone un modelo basado en TPS y la realidad de la industria en Chihuahua.*

El esquema de trabajo es aplicando el círculo de Walter Andrew Shewhart, donde deben considerarse las siguientes actividades: planear, hacer, verificar, actuar. Estas actividades se describen en la figura 1. En la figura 2 se ve que en cada paso se aplica el círculo de Shewhart.

Figura 1:

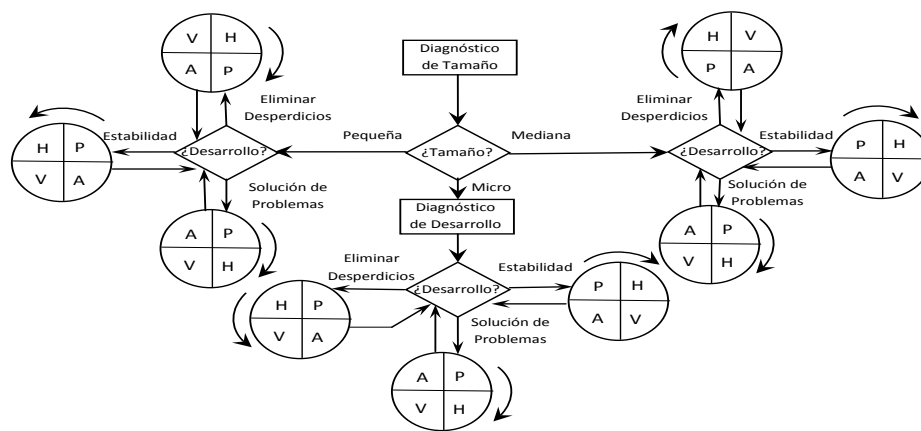


En la figura

esquema de Shewhart se aplica en cada paso.



Figura 2: Modelo de Operación



Elaboración propia a partir de bibliografía citada.

Tabla 2:

Herramienta	1p (Filosofía)	2p (Desperdicios)	3p (Gente)	4p (Solucion De Problemas)
Poka-Yoke	Entrenamiento sobre Poka-Yokes	Tipo I (Detectar el Defecto)	Tipo II (Prevenir el Defecto)	Tipo III (Prevenir el error)
SMED	Entrenamiento sobre SMED	Identificar y separar las Actividades Internas y Externas	Formar grupo para convertir actividades Internas a externas	Convertir Actividades Internas a Externas
Kanban	Entrenamiento sobre Kanban	Identificar partes A, B y C, rutas de suministro y tasa de producción	Formar grupo para definir máximos y mínimos, rutas y tiempos de suministro	Reducir inventarios en piso de producción, eliminación de racks y contenedores
TPM	Curso a Gerencia y personal clave	Análisis para diagnosticar el estado de la empresa en relación a las grandes pérdidas	Formar grupo para trabajar sobre las grandes pérdidas. Desarrollar plan de acción.	Implantar plan de acción para reducir o eliminar las grandes pérdidas
Trabajo estandarizado	Entrenamiento sobre las cuatro reglas de Toyota	Difundir el concepto en toda la organización y analizar la situación actual	Involucrar a cada integrante de la organización en el análisis de las instrucciones de trabajo	Aplicar el concepto para el mejoramiento de cada actividad
Los siete desperdicios	Entrenamiento sobre los 7 desperdicios	Realizar un diagnóstico del proceso productivo	Involucrar a los grupos de trabajo para elaborar un plan de acción	Aplicar el plan de acción para reducir o eliminar los desperdicios y estandarizar

En esta tabla se describen las herramientas a utilizar, según sea el caso a resolver. Elaboración propia a partir de The Toyota Way Fieldbook. (2006)

Para aplicar las herramientas anteriores en cada paso se sugiere trabajar de la forma siguiente.

- 1- Definir las herramientas utilizadas para provocar la creatividad
- 2- Características para identificar el tamaño de la empresa

Micro  
Pequeña  
Mediana  
Grande



### 3- Características para identificar el estado de desarrollo en que se encuentra

Estabilidad del Proceso

Eliminación de Desperdicios

Estandarización de Procesos

Prevención de Problemas

### 4- Estructura

Desarrollo del Personal

Desarrollo de los Procesos

Desarrollo de los Sistemas

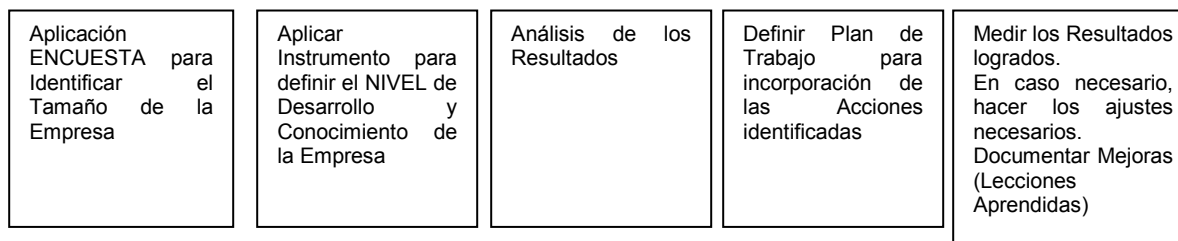
Desarrollo de la Organización

### 5- Evaluación de los Resultados

### 6- Retroalimentación

En resumen el modelo se puede aplicar de la siguiente forma:

Figura 3:



*Elaboración propia.*

## CONCLUSIONES

La industria mexicana requiere la aplicación de herramientas modernas tanto para su análisis, así como para su transformación. Las herramientas propuestas en este modelo son un conjunto de disciplinas que pueden servir a las PYME de forma segura para llevar a cabo una transformación efectiva. En el ITCH se cuenta con la experiencia suficiente para trabajar con este modelo y convertir a la industria de Chihuahua en un concepto de trabajo más moderno y rentable.

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María Elena Delgado Ontiveros: Profesora Investigadora adscrita a la División de Estudios de Posgrado en el Instituto Tecnológico de Chihuahua. Candidata a Doctor en Análisis Geográfico por la Universidad de Sevilla. Su tesis doctoral trata sobre las infraestructuras del sistema de innovación en Chihuahua. Correo: [medelgado@itch.edu.mx](mailto:medelgado@itch.edu.mx)

Luis Arnulfo Guerrero Chávez: Profesor Investigador adscrito a la División de Estudios de Posgrado en el Instituto Tecnológico de Chihuahua. Doctor en Administración por la Universidad Autónoma de Chihuahua. Correo: [lguerrer@itch.edu.mx](mailto:lguerrer@itch.edu.mx)

Virginia Ibarvo Urista: Profesora Investigadora adscrita al departamento de Ciencias Económico Administrativas en el Instituto Tecnológico de Chihuahua. Máster en Administración. Correo: [vibarvo@gmail.com](mailto:vibarvo@gmail.com)

Gaspar Alonso Jiménez Rentaría: Profesor Investigador adscrito al departamento de Ciencias Económico Administrativas en el Instituto Tecnológico de Chihuahua. Doctor en Desarrollo Regional. Correo: [Gaspar.jimenez@gmail.com](mailto:Gaspar.jimenez@gmail.com)



# EL ECOTURISMO EN LA REGIÓN DE LA COSTA DE OAXACA. ENTRE EL DESARROLLO Y LA COMUNALIDAD

Gómez-Velázquez Jesús, Universidad Autónoma Benito Juárez Oaxaca

Adriana Flamenco Hernández, Universidad de la Ciudad de México

Rosa María Velázquez-Sánchez, Universidad Autónoma Benito Juárez Oaxaca

## RESUMEN

*La comunalidad es un concepto recientemente acuñado para definir la sustentabilidad de las comunidades indígenas a partir del texto de Floriberto Díaz en Robles y Cardoso (2009). De acuerdo a SECTUR (2012) el Ecoturismo se diferencia del turismo porque plantea al viajero disfrutar del medio natural y de la cultura de los habitantes. En el concepto de ecoturismo se observa la inclusión del ambiente y de la comunidad e implícito lo económico. Al revisar los estudios que analizan el ecoturismo en México ITAM (2008), se observa el interés por el elemento económico y resaltan el disfrute del medio natural, sin embargo, la cultura de la comunidad es un elemento poco analizado. La comunidad como elemento del desarrollo sustentable puede reflejar diferencia en la preferencia del visitante. En esta investigación analizamos los elementos de comunalidad presentes en los destinos ecoturísticos de la región de la costa oaxaqueña y la relación desarrollo-comunalidad desde la preferencia del consumidor. Se emplearon los indicadores de sustentabilidad, incluido la comunalidad, para analizar trece servicios de ecoturismo en nueve lugares naturales de la costa y por medio de una entrevista a una muestra de 85 visitantes se definieron los elementos de comunalidad que distinguen y que definen su preferencia por el lugar y su intención de nueva visita. Los resultados mostraron que los visitantes identifican los aspectos de cultura propia, la adecuación al desarrollo y los elementos de tecnología propia en los servicios que reciben y manifiestan su importancia en su decisión de destino turístico. La comunalidad en el ecoturismo se relaciona con el desarrollo del proyecto y de la comunidad. Los elementos culturales de la comunidad explican el desarrollo del ecoturismo en la costa de Oaxaca.*

**PALABRAS CLAVE:** Ecoturismo, Desarrollo, Comunalidad.

## ECOTOURISM IN THE COASTAL REGION OF OAXACA. BETWEEN DEVELOPMENT AND COMMONALITY

### ABSTRACT

*The commonality is a concept recently coined to define the sustainability of indigenous communities as stated by Floriberto Robles Diaz and Cardoso (2009). According to SECTUR (2012) Ecotourism is different from tourism because it considers that the travelers enjoy the natural environment and the inhabitants culture. The concept of ecotourism includes the environment, community and its economic implicit goal. By reviewing studies that analyze the ecotourism in Mexico, ITAM (2008), the interest for the economic element and the enjoyment of the natural environment can be observed. However, the culture of the community has been an element of minor analysis. The community as a component of sustainable development may cause differences in the visitor preference. In this study we analyzed the elements of commonality in ecotourism destinations in the Coast Region of Oaxacan and the relationship development-commonality from the consumer standpoint. Were used sustainability indicators, including commonality, to analyze thirteen ecotourism services in nine coastal natural places. The sample survey of 85 visitors, included commonality elements, and clasified their preference for the place and their intention to revisit. The results showed that visitors identify aspects of their own culture, the adaptation to*



*development and the signs of local technology in the services they received as important factors in their tourist destination decisions. The commonality in ecotourism development is related to the project development and the community. The cultural elements of the community explain the development of ecotourism on the coastal region of Oaxaca.*

**JEL:** L83, O13, F18, A13

**KEYWORDS.** Ecotourism. Development. Commonality

## INTRODUCCIÓN

El problema radica en la situación del Ecoturismo en la comunidades indígenas de la región de la costa del estado mexicano de Oaxaca. La situación del ecoturismo esta entre el desarrollo del turismo y la sustentabilidad de la comunidad. La mayoría de proyectos eco turísticos se encuentran insertos en comunidades indígenas la cuales se caracterizan por contar con hermosos paisajes naturales y con elementos culturales únicos. Sin embargo, existe una contradicción entre el desarrollo y la comunalidad, por lo que se planteo la pregunta de investigación ¿Cuáles son los aspectos de comunalidad que integran los proyectos eco turísticos en sus servicios y como se expresan en términos de desarrollo para la comunidad?. Esta investigación se presenta organizada como sigue.

En la sección de revisión de la literatura se presentan los resultados disponibles sobre el estudio del turismo y ecoturismo en México, el análisis sobre el concepto de ecoturismo, los indicadores empleados para certificar los servicios eco turísticos. En el apartado de Metodología se incluyen las características de la muestra, la definición operacional de las variables, el procedimiento seguido para diseñar las entrevistas y su aplicación y el análisis de los datos. En la sección de resultados se emplean tablas para facilitar la presentación de los datos y su explicación resumida. La conclusiones permiten comparar los resultados con el objetivo planteado y mostrar la relevancia de este estudio para la comprensión de los factores de comunalidad como elementos en el desarrollo de proyectos eco turísticos en la región de la costa oaxaqueña.

## REVISIÓN DE LITERATURA

La UICN (La Unión Mundial para la Naturaleza) define al ecoturismo como "aquella modalidad turística ambientalmente responsable consistente en viajar o visitar áreas naturales relativamente sin disturbar con el fin de disfrutar, apreciar estudiar los atractivos naturales (paisaje, flora y fauna silvestres) de dichas áreas, así como cualquier manifestación cultural (del presente y del pasado) que puedan encontrarse ahí, a través de un proceso que promueve la conservación, tiene bajo impacto ambiental y cultural y propicia un involucramiento activo y socioeconómico benéfico de las poblaciones locales" (Ceballos-Lascuráin, 1993b). Para la Secretaria de Turismo de México SECTUR (2001), el ecoturismo es una alternativa del turismo tradicional. Es un tipo de turismo que se diferencia por su dedicación a la contemplación del medio natural y a compartir la cultura de las comunidades anfitrionas.

Como se observa en las dos definiciones existe contradicción, porque mientras la UICN, destaca la actividad turística como ambientalmente responsable. Sector incluye la cultura de las comunidades en las que se encuentran los atractivos naturales. Martínez Luna (2003), menciona que desarrollo y comunidad son dos conceptos diametralmente opuestos, sin embargo, las comunidades indígenas han aprendido a integrar a su cultura los aspectos del desarrollo, menciona Martínez Luna que se llama Adecuación y que es una forma de resistencia. Al respecto Díaz (2004) acuño el concepto de comunalidad como una forma de manifestación de la sustentabilidad de las comunidades indígenas. La comunalidad tiene que ver con la cosmovisión, la relación que conciben con la naturaleza como integral al hombre y no como un elemento ajeno y disponible para ser usado. El ecoturismo como forma de desarrollo implica cambios en las



formas de la comunidades, principalmente relacionadas con su cosmovisión y de manera paulatina en sus manifestaciones culturales, pero proporciona infraestructura y medios necesarios para mantenerse y mediar con los cambios ocasionados. Para analizar de una manera profunda el ecoturismo, se tendría que tomar en cuenta lo que menciona Coca-Pérez (2007), “El análisis de lo comunitario se debe efectuar tomando en cuenta su determinación histórica, su evolución en el contexto territorial concreto y su situación actual” para poder comprender su cosmovisión.

Según el concepto de Daltabuit-Godás y Valenzuela-Valdivieso el ecoturismo es “una opción planteada para alcanzar el desarrollo sustentable con la participación directa de la comunidad rural organizada”, para aprovechar racional y adecuadamente el patrimonio natural y cultural. Con respecto al desarrollo La Asociación Mexicana de Ciencias para el Desarrollo Regional A.C., AMECIDER (1993) lo conceptualiza como “la situación cultural, social, económica y natural que logra el bienestar de la población” y que se acuña meramente en la calidad de vida. Hasta el momento no se cuenta con estudios empíricos dedicados a estudiar el ecoturismo desde la perspectiva de la comunidad y menos aun con los criterios de comunalidad acuñados por Díaz (2004), categorizados por Martínez Luna (2003) y operacionalizados por Velázquez y Solana (2013), mismos que han sido empleados para analizar proyectos que buscan el desarrollo.

## METODOLOGÍA

En este estudio se utilizaron dos muestras y con base en los textos de (Martínez Luna, 2010) y (Robles Hernández & Cardoso Jiménez, 2009), se revisaron las características que definen la sustentabilidad de las comunidades y se diseñaron dos entrevistas semi-estructuradas dirigidas a trece prestadores de servicios ecoturísticos y a ochenta y cinco visitantes de los servicios en la comunidades indígenas de la costa de Oaxaca. Se incluyeron las variables: Categorías de los servicios ecoturísticos y categorías de comunalidad. Se realizó el estudio en siete sitios ecoturísticos de la Costa de Oaxaca. Se entrevistaron a 85 visitantes y a 13 encargados de servicios ecoturísticos organizados en nueve sitios distribuidos a lo largo de la costa de Oaxaca. Los datos obtenidos han permitido hacer una primera aproximación identificación y definición de los indicadores de desarrollo y comunalidad que muestran el ecoturismo en la costa oaxaqueña.

### Definición Operacional de las Variables

- *Servicios de Ecoturismo*: Se definió por los servicios ofrecidos y se consideró como una variable numérica. Se midió con base a las respuestas emitidas por los visitantes entrevistados.
- *Comunalidad*: Se consideró como una variable numérica. A partir de los indicadores desarrollados por Velázquez y Solana (2013). Y se midió con base a las respuestas de los entrevistados.

### Descripción del Procedimiento

Con base en la información obtenida por SECTUR (2004) y SEMARNAT (2008), se seleccionaron los nueve lugares en los que se observan los trece proyectos ecoturísticos localizados en la región de la costa oaxaqueña incluidos en la tabla 1:, para ser analizados bajo los rubros de Comunalidad y Desarrollo del Ecoturismo.



Tabla 1: Definición Operacional de las Variables Comunalidad y Servicios Ecoturísticos.

VARIABLES	CATEGORIAS	INDICADORES
Comunalidad	Cultura propia	Tecnología Conocimiento Producción Normatividad social Originalidad Valores Armonía
	Adecuación	Medicina Comida Creatividad Cosmovisión
	Cultura	Materiales Herramientas
	Tecnología propia	Relación hombre-tierra Ornamentos tradicionales Ropa de cama de la región Ropa de ventanas y baño de la región Comida tradicional Utensilios tradicionales Mantelería tradicional
Servicios ecoturísticos	Hospedaje	Visita al área natural Avistamiento de especies Campismo Traslado en bicicleta Viaje en caballo
	Alimentación	
	Recreación	

En la tabla 1: se observan las categorías y los indicadores de las variables comunalidad y servicios ecoturísticos. Las variables son numéricas y se incluirán en el análisis de la relación entre los servicios ecoturísticos y las categorías de comunalidad.

Tabla 2: Muestra de los Proyectos Ecoturísticos Analizados en la Región de la Costa del Estado de Oaxaca

PROYECTO ECOTURÍSTICO
La Escobilla
Rancho Tangolunda
Rio de los Humedales El Zapotalito
Rio de los Humedales La Vainilla
Rio de los Humedales La Laguna de Chacagua
Mazunte
Ventanilla
Yiimtii
Casa Mermejita

En la tabla 2: Se pueden observar los nueve proyectos turísticos analizados en esta investigación y que se encuentran localizados en los trece sitios ecoturísticos de la región de la costa de Oaxaca. Fuente. Elaboración propia con los datos revisados en la región.

### Descripción de los Proyectos Ecoturísticos Analizados

**La Escobilla:** Se localiza en Santa María Tonameca, pertenece al distrito de Pochutla en el estado de Oaxaca. Es una sociedad cooperativa que agrupa a pescadores nativos de la comunidad. El atractivo natural principal es la observación de la llegada y desove de la tortuga golfina. Los servicios que proporciona es hospedaje con 8 cabañas con servicios básicos como agua caliente y ventilador, un salón multiusos, área para acampar, restaurante y visitas guiadas por el bosque y para el avistamiento del arribo de tortugas diurno y nocturno.

**Rancho Tangolunda:** Aunque catalogado como ecoturístico, se trata de un proyecto de turismo de aventura diseñado para tener la categoría de gran turismo, ya que cuenta con la mayoría de servicios y comodidades para el visitante. Se trata de un hotel. Paquetes turísticos con desayuno y hasta seguro de vida y atractivos de tirolesa, rafting, escalada y rappel. No se observa participación de la comunidad.

**Rio de los Humedales:** Es una organización regional de segundo nivel, integrada por grupos comunitarios, organizaciones civiles y productivas. En estos proyectos ecoturísticos se encuentran



El Zapotalito, La Vainilla y La Laguna de Chacagua, todos ellos extendidos a lo largo de la costa oaxaqueña desde Puerto Escondido hasta Pochutla. Cuentan con avistamientos de flora y fauna, manglares y actividades turísticas y disfrute de la gastronomía local y muestras regionales, mas no cuentan con hospedaje en la zona específica. También cuentan con tecnologías ambientales como energía solar y baños ecológicos.

*Mazunte:* Las cabañas llamadas El Copal en Mazunte, ofrecen un lugar de relajación donde no existe la señal del celular y la noche se alumbra a la luz de las velas, hamacas y un restaurante tradicional. Se observa participación de la comunidad en el servicio, mas no en la administración del lugar.

*Ventanilla:* Es un proyecto ecoturístico donde se puede observar, hasta cierto punto, una armonía entre los factores externos a la comunidad en cuestión de conservación y tecnologías ambientales y el conocimiento de la región por parte de la comunidad, existe el idioma zapoteco aún en la región. Existe un criadero de cocodrilos en el manglar de la laguna cercana al mar.

*Yiimtii:* Es una reserva ecológica familiar que se encuentra en la comunidad de Zapotengo, cerca de Pochutla. Se denomina como proyecto ecoturístico y agro turístico, promoviendo la conciencia sustentable. Cuenta con recorridos en la selva baja y playas vírgenes. En cuestión de servicios cuenta con alojamiento y campamentos, recorridos guiados y restaurant tradicional y natural. Fue fundado por una pareja de extranjeros y en la actualidad los opera su hija, en colaboración con otros pequeños proyectos alternos de la comunidad.

*Casa Mermejita:* Es una casa casa-hotel en una de las mejores playas de México, construida en 1998 respetando el entorno natural de tal manera que la silueta de las construcciones fue adecuada a los arboles existentes, cuentan con spa, cabañas, comedor, terrazas, masajes y acceso a punta cometa. No se observa presencia de actores comunitarios, mas si un excelente servicio.

### Análisis de los Datos

Se realizó el análisis factorial a los datos de la entrevista realizada a los ochenta y cinco visitantes. Los resultados mostraron la formación de tres factores en la variable comunalidad. *Cultura propia, Adecuación y Tecnología Propia*. Es decir los elementos de que distinguen los visitantes se agrupan en tres de las categorías propuestas por Martínez Luna (2003). Con los resultados del análisis factorial se realizó la evaluación a cada uno de los nueve proyectos ecoturísticos y se resumen en la Tabla 3:.

## **RESULTADOS**

A continuación se presentan en la Tabla 3: los resultados que muestran la identificación de factores de comunalidad en los proyectos ecoturísticos incluidos en este estudio y la preferencia del visitante.

En *La Escobilla* distinguen los factores de comunalidad, Cultura propia por la organización comunitaria, Adecuación por la incorporación de servicios a la infraestructura del ecoturismo y Tecnología propia por los elementos de la comunidad empleados en la preparación de los alimentos. En *Rancho Tangolunda* no se identificaron factores de comunalidad. En la organización comunitaria de *Rio de los Humedales*, distinguen los factores de Cultura propia por la forma de organización comunitaria y colaboración y en los elementos y ceremonia empleada en la preparación de los alimentos tradicionales como el mole de chicatana y los tamales de iguana. El empleo de materiales de la región para los lugares de hospedaje y alimentación.



Mientras tanto en *Mazunte* se observaron factores de comunalidad Adecuación de la tecnología propia a las actividades de recreación, principalmente en el uso lanchas. En *Ventanilla* los factores de Cultura propia en la organización y participación de habitantes de la comunidad en la guía del recorrido de la laguna y el empleo de la lengua materna. Por otra parte *Yiimtii* y en *Casa Mermejita* no se identificaron factores de comunalidad.

Tabla 3: Análisis de los Aspectos de Comunalidad Que Identifican los Visitantes en los Servicios Eco Turísticos de la Región de la Costa De Oaxaca

PROYECTO ECOTURÍSTICO	ELEMENTOS DE COMUNALIDAD	RENCIA DEL VISITANTE Y MANIFESTACIÓN DE INTERÉS EN REGRESAR
La escobilla	<i>Cultura propia</i> en la organización comunitaria <i>Adecuación</i> incorporando servicios a la infraestructura del ecoturismo. <i>Tecnología propia</i> en la preparación de los alimentos	El ochenta por ciento de los entrevistados se manifestó interesado en volver y recomendar el sitio, principalmente por su comida y la vestimenta.
Rancho Tangolunda Rio humedales	No identificados <i>Cultura propia</i> con base en la colaboración comunitaria. Comparten los alimentos destinados a ceremonias	No tienen contemplado el ecoturismo. Los interesados en volver a este destino ecoturístico manifestaron su interés en volver y recomendar a otros visitantes en un setenta por ciento.
Mazunte	Tecnología propia adecuada a las actividades de recreación	El principal atractivo fue el cuidado de las tortugas y de su habitat con la inclusión visitas en lancha tradicional a los lugares de arribo de las mismas. Un ochenta y cinco por ciento de los entrevistados esta dispuesto a regresar
Ventanilla	Cultura propia. Empleo de la lengua materna.	El recorrido por lo humedales, el criadero de lagartos y la convivencia con la comunidad se manifestó en una intención de regresar del sesenta por ciento de los entrevistados.
Yiimtii Casa Mermejita	No integra elementos de comunalidad No comunalidad	No se trata de ecoturismo No es ecoturismo

En la tabla 3:, se pueden observar los resultados obtenidos del análisis de los datos de la entrevista realizada a ochenta y cinco visitantes en los nueve destinos ecoturísticos localizados en la región de la costa del estado mexicano de Oaxaca. En los resultados se destaca la identificación de factores de comunalidad y la manifestación de la preferencia de los visitantes por los elementos observados en su estancia. Entre los nueve destinos analizados y promocionados como ecoturismo, se observa que Rio Rangolunda, Yiimtii y Casa Mermejita no integran elementos de la comunalidad y como la identificación de los mismos se manifiesta en la preferencia del visitante.

## CONCLUSIONES

Al revisar los resultados en *Escobilla* destaca la organización que es una sociedad cooperativa pero con la forma de los lugareños. Cumple como *destino ecoturístico* por el impulso que la comunidad le ha dado para que el visitante disfrute del *medio natural* en *convivencia con los lugareños*, como menciona Ceballos-Lascuráin, (1993). La adecuación de los servicios y materiales de construcción se manifiesta en el desarrollo que el ecoturismo proporciona a la comunidad. Se observa el potencia de crecimiento pero hace falta el trabajo para la comunicación y colaboración con otras comunidades cercanas para crear una ruta turística o maximizar el alcance que podría dar, por ejemplo, con la integración de la comunidad de Barra del Potrero.

En *Rancho Tangolunda* no incluye la participación de la comunidad. La visita a lugares naturales se encuentra diseñado en paquetes que incluyen la practica de turismo de aventura y de deportes extremos, no se observa la conservación del ambiente. Por lo que se concluye que no es un destino de ecoturismo y que se debe promover como turismo de aventura de acuerdo a lo evaluado por el ITAM (2009). El conjunto de *Los humedales* al ser una red de cooperativas regionales los visitantes manifestaron observar la participación de la comunidad en la prestación de los servicios. La convivencia en armonía entre chatinos y zapotecos y su manifestación cultural en la comida, en la lengua materna y en su vestimenta, permiten identificar sin duda la comunalidad que Díaz (2004) acuño. Además en la serie de destinos de ecoturismo el término es bien empleado porque también es



claro el esfuerzo por el cuidado y conservación del medio natural. La forma de compartir el atractivo y recibir una cuota de recuperación para la comunidad, es la muestra de la estrategia de adecuación al desarrollo que manifiesta Martínez Luna (2003).

En *Mazunte* se observa que la presencia de la comunidad en el proyecto es únicamente en el servicio y como empleados de los dueños extranjeros del sitio. Por lo cual no se puede considerar como inclusión de la comunidad en el proyecto. Sin embargo, se promueve como destino de ecoturismo, porque existe la visión de sustentabilidad en el aspecto ambiental y de conservación. La forma de participación mínima de habitantes de la comunidad no puede considerarse como comunalidad, por lo que no se puede evaluar en términos de adecuación al desarrollo. En *Ventanilla* se puede observar la presencia de los habitantes de la comunidad. Destaca el interés en el proyecto y por la conservación de su lenguaje y tradiciones (Díaz, 2004). La organización para ser un destino de ecoturismo y la adecuación al desarrollo. Por tanto la comunalidad puede observarse.

Con la inclusión del ecoturismo se observa un impulso por parte del factores externos con armonía de los elementos de la comunidad. Trabajan con personas externas a la comunidad para mejorar el destino y establecer acciones para la conservación. Sin embargo, podría mejor con la coordinación con el destino de punta cometa. En *Yiimtii* es una fuente de empleo para los habitantes de la comunidad. No fomenta la comunalidad en cuestión de participación directa de la comunidad. Es un destino turístico con orígenes extranjeros y concesión probada. Únicamente lo promueven como un destino ecoturístico por la visita a lugares naturales y aunque fomenta el cuidado del ambiente, se trata de un destino para el turismo, pero no es ecoturismo y así lo identificaron los entrevistados de acuerdo a lo definido por SECTUR (2001)

El destino *Casa Mermejita* no incluye a la comunidad y menos contribuye a su desarrollo. Se trata de un destino cerrado y exclusivo para visitantes extranjeros en el que se explota la playa virgen. Si existe el cuidado ambiental, pero hasta cierto punto hay un apoderamiento de la zona sin inclusión de la comunidad ni visión por su desarrollo. Los resultados obtenidos en esta investigación permiten responder a la pregunta de investigación. La inclusión de elementos de comunalidad en los servicios que ofrecen los destinos de ecoturismo en la región de costa del estado de Oaxaca permiten la adecuación de las comunidades al desarrollo y contribuyen a la preferencia del visitante. Los resultados permiten contribuir al cuerpo de la literatura con una metodología para evaluar la pertinencia en la denominación de destinos de ecoturismo.

La evaluación de la importancia de los elementos de comunalidad para la preferencia del visitante permiten observar la ventaja que representa la cultura en el ecoturismo. También contribuye al conocimiento de la estrategia de la adecuación de la comunidades al desarrollo y prueba que la resistencia es una forma de integración al desarrollo y que el ecoturismo es una alternativa siempre y cuando no pierda de vista la inclusión comunitaria.

### Limitaciones

Dentro de la limitaciones de este estudio se pueden considerar las características propias de la región. El tiempo en que se realizó el estudio. El tipo de visitantes entrevistados. Los destinos de ecoturismo incluidos. Por lo que pueden realizarse estudios en otras regiones o países y en otros periodos de visita.

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## RECONOCIMIENTO

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## BIOGRAFIA

Jesús Gómez-Velázquez es estudiante de la licenciatura en Turismo y Desarrollo Sustentable y colabora en el equipo de investigación de la Facultad de Contaduría y Administración de la UABJO. Se le puede contactar en Facultad de Contaduría y Administración, Ciudad universitaria. Oaxaca de Juárez Oaxaca. Correo electrónico [agame\\_velasquez@hotmail.com](mailto:agame_velasquez@hotmail.com)

Adriana Flamenco Hernández es Maestra en Administración y Comunicación Organizacional por la Universidad de la Ciudad de México. Adscrita a la Dirección General de Educación Tecnológica Industrial. Se le puede contactar en el área de becas de posgrado de la DGETI en la ciudad de México. Correo electrónico [adrianaflamx@yahoo.com.mx](mailto:adrianaflamx@yahoo.com.mx)

Rosa María Velázquez Sánchez es Doctora en Ciencias en Planificación de Empresas y Desarrollo Regional por el Instituto Tecnológico de Oaxaca. Profesora de tiempo completo de la UABJO, adscrita a la cátedra de tesis y pensamiento crítico. Se le puede contactar en Facultad de Contaduría y Administración. Ciudad Universitaria. Oaxaca de Juárez, Oaxaca. Correo electrónico [romavesa205@yahoo.com.mx](mailto:romavesa205@yahoo.com.mx)



# REFLEXIONES SOBRE LA RELACIÓN ENTRE PROMOCIÓN TURÍSTICA Y LOS MONUMENTOS HISTÓRICOS, CASO: “GUAYMAS, SONORA”

Aurora Galán Tautimes, Universidad Estatal de Sonora  
Reyna Isabel Ochoa Landín, Universidad Estatal de Sonora  
Elsa Isabel Montaña Martínez, Universidad Estatal de Sonora

## RESUMEN

*En el Mar de Cortés se localiza la Ciudad y Puerto de Guaymas, Sonora; principal puerto de altura del Noroeste del país. Con la llegada de barcos mercantes, veleros y barcos de vapor de diferentes nacionalidades arribaron personas que se establecieron en el puerto y con ellos su cultura en diversas manifestaciones. En 1539 Francisco de Ulloa toma posesión del puerto en nombre del Rey de España hecho que implica una posterior colonización y desarrollo, parte de los recursos culturales del puerto son los 41 monumentos históricos según el inventario del Instituto Nacional de Antropología e Historia (INAH), sin embargo se encuentran en mal estado de conservación y en riesgo de perderse. En lo que se refiere al turismo, Guaymas se ha promocionado con interés turístico y como destino de sol y playa desde 1945, reconocemos la importancia económica que el turismo tiene para el puerto y sabemos que las demandas de destinos están relacionadas con la promoción que se hace de los mismos. Sin embargo, desconocemos cual ha sido el enfoque que ha guiado dicha promoción. Esta indagación se orienta en el sentido de conocer las causas de este desinterés por el patrimonio y su relación con la promoción turística.*

**PALABRAS CLAVES:** Guaymas, turismo cultural, promoción, patrimonio y gobierno

## REFLECTIONS ON THE RELATIONSHIP BETWEEN TOURISM PROMOTION AND HISTORICAL MONUMENTS, CASE OF STUDY: “GUAYMAS, SONORA”

### ABSTRACT

*Guaymas City is located in the sea of Cortez and is the main seaport of the Norwest of Mexico. With the arrival of merchant ships, sailboats and steamships from all over the world also arrived people from different nationalities to settle down in the harbor and they brought their culture in different manifestations. In 1539, Francisco de Ulloa takes possession of the port in behalf of King of Spain which implies colonization with the subsequent development, the 41 historical monuments are part of the cultural resources of the port according to the inventory of the National Institute of Anthropology and History (INAH) however, they are in deplorable conditions. Regarding tourism, Guaymas has been promoted with tourist interest as well as a sun and beach destination since 1945, we recognize the economic importance of tourism to the port and we know that demands of destinations are close related to the promotion that made thereof. However, we are unknown of the approach that has guided such a promotion. This research focuses on the sense of knowing the reasons for this lack of interest in heritage and its relationship to tourism promotion.*

**JEL:** M30

**KEYWORDS:** Guaymas, cultural tourism, promotion, heritage, government.



## INTRODUCCIÓN

Se analiza el caso de la Ciudad y Puerto de Guaymas, Sonora; principal puerto turístico y de altura del Noroeste del país al cual arribaron barcos mercantes, veleros y barcos de vapor de diferentes nacionalidades. De ellos descendieron personas que se establecieron en el puerto y con ellos su cultura en diversas manifestaciones. En 1539 Francisco de Ulloa toma posesión del puerto en nombre del Rey de España hecho que implica una posterior colonización y desarrollo, parte de los recursos culturales del puerto son los 41 monumentos históricos según el inventario del Instituto Nacional de Antropología e Historia (INAH), sin embargo se encuentran en mal estado de conservación y en riesgo de perderse. Por lo que respecta al Turismo, el puerto se ha promocionado como destino de sol y playa desde 1945, con esa finalidad el Gobierno Municipal y Estatal han utilizado diferentes instrumentos y estrategias de promoción, sin embargo el énfasis se hace sobre los mismos atractivos turísticos.

Lo que nos lleva a una pregunta obligada. ¿En esa dirección quieren orientar la mirada del turista? , ¿Y que hay respecto a la posibilidad de aprovechamiento turístico de los monumentos históricos del puerto? Porque no se contempla la posibilidad del turismo cultural como una estrategia de conservación de los monumentos. La metodología a utilizar busca respuestas a estos planteamientos y se enfoca en un estudio de tipo descriptivo y cualitativo. Las estrategias adoptadas para el proceso son: un cuestionario aplicado durante el semestre 2012-2 a alumnos de primero, tercero, quinto y séptimo semestre del Programa Educativo de Administración de Empresas Turísticas y originarios del Puerto de Guaymas; un grupo focal realizado con alumnos de segundo y cuarto semestre del mismo Programa Educativo y finalmente, un análisis-evaluación del contenido, estructura e interactividad de las páginas web de promoción turística, nacional, estatal y regional; esto con base en las “características más importantes de una página web” de acuerdo a Philip Kotler.

## REVISIÓN LITERARIA

*Patrimonio y Gobierno:* Pero, ¿qué es el patrimonio hoy en día? Se trata de “uno de los recursos no renovables más importantes del mundo” por lo que se “requiere trabajar por superar el desbalance entre nuestras necesidades y su protección (Martorell, 2010). (Ribagorda, 2000) lo concibe como el legado que nos dejaron nuestros antecesores en el tiempo y en el espacio como algo tangible que aflora de la tierra y nos muestra las obras que nos comunican percepción y sentimiento, dado que se ve, se toca y transmite impresiones al que contempla los restos, normalmente arquitectónicos, que se encuentran sobre el terreno.

### El Turismo Cultural y su Promoción

Desde las formulaciones tempranas del concepto de Turismo éste tiene variedad de acepciones, en su definición esta la idea del desplazamiento por diversos motivos y que su práctica incluye el uso y disfrute de todo tipo de recursos, en consecuencia lo definiremos considerando la existencia de una motivación cultural. Nos interesa pues, el Turismo Cultural. Ahora bien, la demanda del turismo está relacionada con su promoción y la intención de la misma es manipular los sentidos, el objetivo es dirigir la mirada del turista potencial hacia ese sitio de tal forma, que lo motive a desplazarse. Según (Urry, 2004) dichas observaciones no pueden quedar libradas al azar, las personas deben aprender cómo, cuándo y dónde “mirar”, lo que las personas “contemplan” son representaciones ideales de la vista en cuestión que internalizan a partir de diferentes medios.



## METODOLOGÍA

La metodología utilizada en la presente investigación es de tipo descriptivo y cualitativo. Las estrategias adoptadas para el proceso son: un cuestionario aplicado durante el semestre 2012-2 a alumnos de primero, tercero, quinto y séptimo semestre del Programa Educativo de Administración de Empresas Turísticas y originarios del Puerto de Guaymas; un grupo focal realizado con alumnos de segundo y cuarto semestre del mismo Programa Educativo y finalmente, un análisis-evaluación del contenido, estructura e interactividad de las páginas web de promoción turística, nacional, estatal y regional; esto con base en las “características más importantes de una página web” de acuerdo a (Kotler, 2011).

### Recolección de Datos

*Encuesta:* La muestra corresponde al universo de alumnos originarios del Puerto de Guaymas. La encuesta fue aplicada a 18 alumnos que cursan la licenciatura de Administración de Empresas Turísticas; de primero a séptimo semestre. Las aportaciones de estos alumnos son relevantes ya que son estudiantes que han cursado materias muy específicas en relación con la promoción turística.

*Grupo Focal:* Para conformar al grupo focal se invitaron a 20 estudiantes con buen desempeño académico, y que hayan cursado las materias de Turismo y Patrimonio Turístico de México del segundo semestre; así como Marketing Turístico y Promoción Turística del cuarto y quinto semestre respectivamente.

*Análisis de páginas Web:* Los sitios de Internet que fueron visitados para ser analizados de acuerdo a las características propuestas por (Kotler, 2011), fueron: “Rutas de Mexico” y “Visit Mexico” como sitios nacionales; en lo que respecta a sitios a nivel estado, se revisó “Sonora turismo” y de manera regional la página “Guaymas puerto de altura”. Para agilizar la evaluación de las páginas de acuerdo a los criterios establecidos, se diseñó una lista de verificación.

## RESULTADOS

*Sobre los participantes:* En el programa educativo de Licenciado en Administración de Empresas Turísticas se localizaron a 18 estudiantes originarios del Puerto de Guaymas, Sonora. De acuerdo a los semestres cursados, han llevado y aprobado las materias de Introducción al Campo Profesional, Patrimonio Turístico de México, Turismo, Marketing Turístico y Promoción Turística. A pesar de haber cursado materias relacionadas con el turismo, los resultados denotan la poca importancia a los monumentos históricos del puerto, no solo desde un enfoque de turistas, si no como futuros profesionales de la rama del turismo. Lo anterior es en base a que de 41 monumentos declarados, los alumnos reconocen solo tres. Un 61% de los encuestados consideran que “Existe demanda de Guaymas como destino Turístico”, El otro punto de vista corresponde al 39% en donde se expone la falta de infraestructura, oferta, mala promoción y falta de conciencia ciudadana.

Cabe aclarar que si lo comparamos con lo expuesto en el grupo de discusión que de 20 estudiantes en formación en aspectos de turismo, solo 10 conocen el puerto como visitantes o bien porque han “pasado por ahí”. Por su parte en el grupo focal fueron varios los factores expuestos por los estudiantes por no conocer el puerto de Guaymas, por un lado destacaron tres alumnos, que tenían la experiencia de conocer más a detalle el municipio, sus atractivos e historia; que no se ha tenido el interés por conocer; por su parte el resto manifestó textualmente que “el puerto no tiene promoción en general”, “tiene una imagen de mal olor por la actividad pesquera”, “aún no tengo la libertad por depender económicamente de mis padres y las decisiones que ellos tomen sobre nosotros”, otro de ellos aclaró que ser originario de otro puerto, por lo tanto en vacaciones lo menos que considera es ir a un lugar con playa, prefiere otro destino



diferente; otro factor es que son estudiantes y trabajadores lo que no le permite alejarse de la ciudad por falta de tiempo.

*Sitios de Internet:* Toda promoción de actividad turística, nacional e internacional se realiza a través del Consejo de Promoción; éste está formado por representantes de los sectores público y privado. El Consejo es responsable de dos sitios de internet que hacen uso de mapas y que están dirigidas al turista nacional e internacional, “Rutas de México” y “Visit Mexico”; fueron creadas en el 2010 y al día de hoy se mantienen vigentes. Los resultados que proporciona sobre el Puerto de Guaymas son muy limitados, casi nulos. Contra lo que se pudiera esperar con respecto a las páginas de promoción turística estatal la evaluación del sitio Sonora turismo, solo cuenta con un 37.5% de los indicadores establecidos; es decir, cumple solo tres características de las ocho propuestas; es de resaltar las cinco características de que carece la página: no está actualizada, la información noticiosa sobre el estado data del 2011; no proporciona un espacio para los comentarios de los usuarios (chat, mail, etc.), no permite realizar reservas on-line, igualmente no se encuentra algún número de teléfono gratuito (01 800) para preguntas u orientación y por lo mismo, no permite que se generen bases de datos de clientes potenciales.

La información proporcionada sobre el Puerto de Guaymas es sencilla, clara y concisa pero el enlace de su ubicación no funciona. De manera regional, la página oficial del Puerto de Guaymas, es la del Ayuntamiento: “Guaymas Puerto de altura”; ésta página a pesar de cumplir con los indicadores establecidos, no se refiere a mercadotecnia; por esta razón en ella no hay información para promocionar el turismo en el Puerto y sus alrededores. Podemos ver que dentro de la dinámica grupal, ante la pregunta “¿qué medios de comunicación promociona Guaymas?”, los comentarios redundaron en: “realmente no hay mucha promoción, solo se puede escuchar por algunas radios locales cuando está el carnaval y en la televisión local si hay temporadas de la promoción del puerto”, la desventaja sería que son canales sin mucha audiencia. La promoción es de suma importancia en unísono acordaron, por lo que la “publicidad por parte del gobierno deja mucho de qué hablar” comentaron al comparar con otras entidades federales respecto a sus atractivos turísticos. Además explicaron, que leyeron en “alguna” revista especializada de turismo los atractivos de Guaymas y de los diferentes municipios del estado de Sonora; dicha revista la han obtenido de manera ocasional, es decir, en algún hotel o en alguna casa, no recuerdan el nombre y no sabrían cómo poder adquirirla de manera formal.

## CONCLUSIONES

Los resultados encontrados sobre el tema “Cómo se promueve el turismo en el Estado de Sonora” y “la utilización efectiva de herramientas tecnológicas en la promoción turística”, y el análisis de las páginas web “Visit México” y “Rutas de México”, son interesantes y reveladores. Los hallazgos muestran que para el gobierno federal Guaymas no es un atractivo turístico, ya que en dichas páginas no existe mucha información del puerto y la que se muestra no tiene atractivo visual, resultados similares muestran las páginas web a nivel regional y estatal. Lo anterior nos lleva a concluir que éstos gobiernos no están haciendo su trabajo tal y como lo marca el plan Nacional de Desarrollo en su apartado de Turismo y la Ley Federal de Monumentos y Sitios Históricos, pues primeramente se debe de invertir en restauración y preservación del patrimonio, en infraestructura, y en la concientización ciudadana sobre el espíritu de servicio al turista, y a la par trabajar en campañas mediáticas que trasciendan fronteras sobre promociones atractivas para visitantes en diferentes temporadas. Podemos decir que las redes sociales han contribuido en gran medida a la incipiente afluencia turística de Guaymas debido a que páginas de promoción turística de agencias de viajes cuentan con un enlace a alguna red social en la cual se puede compartir la información y la experiencia del viaje.

El conocimiento que tienen los estudiantes sobre los atractivos turísticos de Guaymas se debe a que son originarios del puerto, y no al hecho de que se han visto expuestos a diferentes estrategias de promoción turística ya que ni siquiera recuerdan el nombre de algún canal de televisión o el nombre de alguna revista



que promoció al puerto como destino turístico. En lo que se refiere a los monumentos históricos, la encuesta arrojó datos muy interesantes que nos ayudan a responder las preguntas de investigación; sobre la “percepción de los estudiantes de Turismo sobre los monumentos históricos del puerto y su conservación”: los edificios históricos fue de los más mencionados, con un 18%, como de los atractivos turísticos de Guaymas; así como los monumentos en un 14%.

Los estudiantes encuestados consideraron a los monumentos históricos como los más atractivos, sin embargo no así como los más importantes y para la mayoría de los jóvenes del grupo focal los más atractivos e importantes resultaron ser las playas. Ante estos resultados es conveniente reflexionar sobre la influencia del perfil de los estudiantes en las respuestas al cuestionario, dado que tratándose de jerarquizar los atractivos por orden de importancia los festivales aparecen en primer lugar, por ejemplo hicieron referencia al Carnaval o al Festival de Mar Bermejo por lo que para ellos les resulta más atractivo el Carnaval que una visita guiada a la Casa de la Cultura. Finalmente, estos descubrimientos indican la necesidad de que las autoridades federales, estatales y de Guaymas específicamente, revisen y replanteen el desarrollo del Turismo de manera que les permita no solamente revertir sobre aquello que no se ha hecho, sino cambiar la mirada y los hechos y orientarlos a un futuro que les permita la sustentabilidad de los recursos naturales y culturales. Los hallazgos sumados a estos señalamientos dejan abierta su interpretación.

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## BIOGRAFÍA

Aurora Galán Tautimes es maestra en Marketing Turístico por la Universidad San Martín de Porres en Lima, Perú. Profesora Asociado 3 en la Universidad Estatal de Sonora, adscrita al Programa Educativo Administración de Empresas Turísticas. Se puede contactar, Universidad Estatal de Sonora, Unidad Académica Hermosillo, Ley Federal del Trabajo S/N Esq. Israel González, Col Apolo, Hermosillo Sonora, México. Correo electrónico auroragalan81@yahoo.com.mx

Reyna Isabel Ochoa Landín es Maestra en Administración Por la Universidad de Sonora. Profesora Asociado 3 en la Universidad Estatal de Sonora, adscrita al Programa Educativo Administración de Empresas Turísticas. Se puede contactar, Universidad Estatal de Sonora, Unidad Académica Hermosillo, Ley Federal del Trabajo S/N Esq. Israel González, Col Apolo, Hermosillo Sonora, México. Correo electrónico reyna\_isabel@yahoo.com

Elsa Isabel Montaña Martínez es Maestra en Administración de la Calidad por CESUES. Profesora Asociado 2 en la Universidad Estatal de Sonora, adscrita al Programa Educativo Administración de



Empresas Turísticas. Se puede contactar, Universidad Estatal de Sonora, Unidad Académica Hermosillo, Ley Federal del Trabajo S/N Esq. Israel González, Col Apolo, Hermosillo Sonora, México. Correo electrónico [elsamontano@gmail.com](mailto:elsamontano@gmail.com)



# COMPETENCIAS DIRECTIVAS Y CASOS DE MARKETING

Manuela Camacho Gómez, Universidad Juárez Autónoma de Tabasco

Carlos Paz Gomez, Universidad Juárez Autónoma de Tabasco

Jenner Priego Padrón, Universidad Juárez Autónoma de Tabasco

## RESUMEN

*En las ciencias administrativas, las tendencias en las políticas educativas a nivel internacional, indican un esmerado interés por la formación de competencias directivas. En este contexto, la didáctica juega un papel determinante al orientar las formas de enseñanza y aprendizaje. Bajo estas condiciones, tres son las principales estrategias que coadyuvan a la formación o fortalecimiento de competencias directivas: El método de casos (MC), aprendizaje basado en problemas (ABP) y aprendizaje orientado a proyectos (AOP). En este orden de ideas, las carreras de mercadotecnia y administración son las más proclives para el uso de estas herramientas didácticas. De entre ellas, el MC es una alternativa para las universidades públicas, con la distinción de que son más propicios los casos escritos con situaciones reales provenientes del empresariado local, lo que permita al estudiante o usuario contextualizar, añadir valor y proponer directrices favorables para la empresa. Los resultados que se presentan en esta ponencia, corresponden a una investigación que se enfocó a conocer la necesidad del método de casos en la Licenciatura en Mercadotecnia de las universidades públicas y privadas del Estado de Tabasco (México). Tuvo como objetivo principal analizar el uso, diseño y creación de un Banco de Casos Empresariales para la Licenciatura en Mercadotecnia de la División Académica de Ciencias Económico Administrativas (DACEA) de la Universidad Juárez Autónoma de Tabasco (UJAT). Los informantes clave fueron empresarios, profesores y estudiantes de la Licenciatura en Mercadotecnia. Para el estudio se utilizó el método cualitativo con enfoque de estudio de casos.*

**PALABRAS CLAVE:** Método de caso, Licenciatura en Mercadotecnia, Estado de Tabasco.

## MANAGERIAL COMPETENCIES & MARKETING CASES

### ABSTRACT

*In management science, trends in education policies internationally, indicate a careful interest in the formation of competencies. In this context, teaching plays a key role in guiding the forms of teaching and learning. Under these conditions, there are three main strategies that contribute to the formation or strengthening of management skills: The case method (CM), problem-based learning (PBL) and project-oriented learning (POL). In this sense, the marketing and management college are more likely to use these learning tools. Of these, the MC is an alternative to public universities, with the distinction that are more favorable cases written with real situations from the local business community, which allows the student or user context, add value and propose guidelines for favorable company. The results presented in this paper correspond to an investigation that focused to meet the need of the case method in the college of Marketing of public and private universities of the state of Tabasco (Mexico). Its main objective was to analyze the use, design and creation of a Bank Business Case for Marketing Bachelor in the División Académica de Ciencias Económico Administrativas (DACEA) de la Universidad Juárez Autónoma de Tabasco (UJAT). Key informants were businessmen, teachers and college students majoring in Marketing. For the study, the method qualitative case study approach.*



**JEL:** Business administration and business economics; marketing; accounting M3 - Marketing and advertising M31 – Marketig

**KEY WORDS:** Case Method, Licenciatura en Mercadotecnia, Tabasco State

## INTRODUCCIÓN

Las tendencias de las escuelas de negocios a nivel mundial son hacia la formación integral de los estudiantes. En México, la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA) ha realizado foros de discusión encaminados a la conformación de un modelo pedagógico que contemple el uso del método de casos en la enseñanza. En Tabasco, de acuerdo a investigaciones preliminares se detectó que en las universidades de Tabasco que imparten la Licenciatura en Mercadotecnia (LEM), no se utiliza el método de casos y tampoco se dispone de casos propios que pudieran coadyuvar al desarrollo de habilidades directivas y gerenciales de los estudiantes de LEM. El no contar con ellos, conduce a que cuando se usa esta técnica didáctica, los casos provengan de experiencia de empresas de otros países o bien de aquellos elaborados por otras instituciones o los disponibles en los libros de texto. Sin embargo, al acudir a casos externos, se corre el riesgo de que éstos probablemente no estén actualizados, que se encuentren en un contexto cultural ajeno, o que se trate de situaciones que no se vinculen directamente con los objetivos de las materias de la licenciatura. Bajo estas condiciones, el estudio de casos puede ser contraproducente o bien, tener una subutilización (Camacho, 2012). Para ser consistentes, se requiere del diseño de materiales didácticos aplicables al método de casos, para sustentar el inicio de un banco de casos proveniente de investigaciones empresariales y con aplicabilidad contextual que apoyen el egreso de capital humano con competencias requeridas por los mercados de trabajo y por el propio ambiente global de los negocios.

## REVISIÓN LITERARIA

Un caso es la descripción de una situación real, que se discute en clase bajo la dirección de un profesor. Las soluciones de un caso son imperfectas, por lo que no se trata entonces de resolver problemas en grupo para encontrar la solución correcta. Toda teoría es necesariamente una simplificación de la realidad, y un buen caso incorpora la realidad en todas sus contradictorias dimensiones, por lo cual el caso tampoco es equivalente al ejemplo de teorías o esquemas, pues al ceñirse a una realidad no simplificada se presta a variadas interpretaciones y a explicaciones diversas (Oglaistri, 1999:7).

El Método de Caso es según Abad (2008) un diálogo sistemático sobre situaciones que reflejan la realidad, dirigido por un instructor experimentado, cuyo fin es facilitar el aprendizaje, mediante un proceso activo, participativo e innovador que establece nexos creativos con la realidad. Para ser consistentes, el método de caso es una opción pedagógica con significativos beneficios en el desarrollo de competencias de los estudiantes o de los usuarios. Sin embargo, requiere de profesores o facilitadores que además de poseer conocimientos de las asignaturas o temas, habilidades muy específicas de los profesores que los utilizan o en su caso, los escriben. El caso cotidianamente describe una situación específica y real de una organización empresarial, institución o personas, en un contexto y en un periodo dado. En consecuencia, para que exista un estudio de caso se requiere de una historia empresarial que contar, con alguien que la describa y otro que la escriba. Una vez concluido el caso, la academia contará con un “simulador de negocios escrito”, el cual podrá ser seleccionado por algún profesor o facilitador para alcanzar objetivos didácticos en sus asignaturas, cursos o seminarios. Estos beneficios serán aprovechados por los estudiantes o ejecutivos formados bajo este método (Camacho, 2011).

El caso no proporciona soluciones sino datos concretos para reflexionar, analizar y discutir en grupo las posibles salidas que se pueden encontrar a cierto problema. No ofrece las soluciones al estudiante, sino que le entrena para generarlas. Le lleva a pensar y a contrastar sus conclusiones con las conclusiones de



otros, a aceptarlas y expresar las propias sugerencias, de esta manera le entrena en el trabajo colaborativo y en la toma de decisiones en equipo. Al llevar al alumno a la generación de alternativas de solución, le permite desarrollar la habilidad creativa, la capacidad de innovación y representa un recurso para conectar la teoría a la práctica real (Torres y Blanco s/f pág. 1). Según la Universidad Politécnica de Madrid (UPM), el método del caso es la descripción de una situación concreta con finalidades pedagógicas para aprender o perfeccionarse en algún campo determinado. El caso se propone a un grupo-clase para que individual y colectivamente lo sometan al análisis y a la toma de decisiones. Al utilizar el método del caso se pretende que los alumnos estudien la situación, definan los problemas, lleguen a sus propias conclusiones sobre las acciones que habría que emprender, contrasten ideas, las defiendan y las reelaboren con nuevas aportaciones (UPM, 2008).

## METODOLOGÍA

*El objetivo de la investigación* : fue analizar el uso, diseño y creación de un Banco de Casos Empresariales en la Licenciatura en Mercadotecnia de la División Académica de Ciencias Económico Administrativas de la Universidad Juárez Autónoma de Tabasco.

*La población* : objetivo fueron Profesores y estudiantes del área de Mercadotecnia de la Licenciatura en Mercadotecnia, correspondientes a 11 universidades del Estado de Tabasco, de los cuales se reportan 7 (profesores) en esta ponencia. Asimismo, se realizaron indagatorias con empresarios de la entidad con la finalidad de conocer sus historias empresariales y con ello, la obtención de la materia prima para los casos de enseñanza.

*Las técnicas de investigación* :consideradas fueron investigación documental y trabajo de campo. Para profesores y estudiantes se determinaron muestras estadísticas, en tanto que para los empresarios la muestra fue intencional. En el caso de profesores el **muestreo aleatorio estratificado** (ver figura 1), considerando los siguientes parámetros:

$$N=182$$

$$n = \frac{(1.96)^2(0.5)(0.5)(182)}{(182-1)(0.05)^2 + (0.5)(0.5)(1.96)^2} = \frac{174.7928}{1.4129} = 123.71$$

$$n=24$$

$$\frac{n}{N} = \frac{124}{182} = 0.6813$$

Figura 1: Muestras de profesores por universidad

1	UM	5*(0.6813)	= 3
2	UAG	6*(0.6813)	= 4
3	UNID	9*(0.6813)	= 20
4	UTM	18*(0.6813)	= 13
5	UD	9*(0.6813)	= 6
6	IEU	12*(0.6813)	= 8
7	UMMA	4*(0.6813)	= 3
8	US	28*(0.6813)	= 19
9	UJAT	56*(0.6813)	= 38
10	UVM	15*(0.6813)	= 10
11	UPCH	-----	= 0
		TOTAL	124

Para el caso de la UPCH, la muestra total es de cero puesto que la universidad no accedió a brindar los datos del total de profesores, por lo que no se pudo calcular la muestra para ésta población.



*Los instrumentos* :dirigidos a profesores tomaron en cuenta 4 dimensiones, el uso del caso, el dominio de la técnica por parte del profesor de casos, materia en la que se utiliza y utilidad del caso para la formación de competencias directivas y gerenciales. En el caso de los empresarios se hizo uso de guías de entrevistas semi estructurada. El objetivo principal del cuestionario que se diseñó para aplicarse a maestros de la licenciatura en mercadotecnia fue conocer el panorama general del uso de casos de estudio por profesores de las universidades en Tabasco.

*La confiabilidad del instrumento:* se logró al aplicar 30 cuestionarios piloto a profesores de mercadotecnia de la UJAT, y posteriormente, se mejoró el cuestionario para poder aplicarse a los profesores de mercadotecnia de las 11 universidades seleccionadas para éste estudio. Con estos datos se utilizó el software SPSS versión 17 para determinar el Alpha de Cronbach y estimar la confiabilidad de los instrumentos a aplicar tanto a profesores como estudiantes, el resultado fue de .81, con lo cual se estimó un nivel óptimo para dar paso a las mejoras respectivas y posteriormente aplicar los cuestionarios definitivos a profesores de 11 universidades, de las cuales se reportan siete en esta ponencia. Para los grupos que se reportan, se aplicaron un total de 98 cuestionarios a profesores de mercadotecnia de la Universidad Autónoma de Guadalajara (UAG), UNID, UTM, IEU, Universidad de Sotavento (US), Universidad Juárez Autónoma de Tabasco (UJAT) y Universidad del Valle de México, Campus Villahermosa (UVM), (ver figura 2).

Figura 2: Número de Cuestionarios Aplicados a Profesores de Siete Universidades

UAG	4
UNID	20
UTM	7
IEU	8
US	16
UJAT	38
UVM	5
<b>Total</b>	<b>98</b>

Una vez hecho el trabajo de campo, se procedió al **análisis cualitativo** con tablas de doble entrada, sobre la información obtenida en los cuestionarios. Con estos datos y la proveniente de profesores, dio pie a la segunda parte del proyecto que consistió en escribir 10 casos de enseñanza relacionados con diversas áreas del marketing; como investigación de mercados, diseño de productos, efectividad publicitaria, promoción, ventas, distribución y marketing internacional. Estos casos se derivaron de investigaciones con empresarios del Estado de Tabasco, que fueron propuestos por los profesores entrevistados. Las áreas se definieron según los hallazgos del estudio, considerando la prioridad de las mismas en el uso de casos de enseñanza.

## RESULTADOS

Después de analizar los 98 cuestionarios aplicados a profesores de la Licenciatura en Mercadotecnia de las siete universidades de referencia; se destacan las respuestas más relevantes en términos de uso, beneficios percibidos, perfil del profesor de casos, formas de manejo en aula, principales materias donde el método de caso es más significativo (ver figura 3). En cuanto a las ventajas que ofrece el método de caso para el desarrollo de competencias directivas y gerenciales, que conlleve a una inserción laboral promisorio, los profesores indicaron que a través de éstos les podrían mostrar a los alumnos las situaciones reales de las empresas, que conocieran el contexto y la situación actual del sector empresarial y contribuyera a las competencias y habilidades de los estudiantes; toma de decisiones con casos reales; que genere alternativas de solución en situaciones parecidas. Además, los casos, según los profesores entrevistados, permiten mayor vinculación con el sector empresarial (ver figura 3).



Figura 3: Principales Resultados Obtenidos Con Profesores

Preguntas	UNID	UTM	IEU	UAG	UJAT	UVM	US
1. ¿Dentro de la planeación didáctica de sus materias incluye la resolución de casos prácticos?	Si 100%	Si 100%	Si 100%	Si 100%	Si 97%	Si 100%	Si 100%
5. Los casos permiten un mayor conocimiento sobre las mejores prácticas empresariales y la forma en que operan las áreas funcionales de la empresa	Definitivamente Si 85%,	Definitivamente Si 100%	Definitivamente Si 87%	Definitivamente Si 100%	Definitivamente Si 78%y	Definitivamente Si 100%	Definitivamente Si 75%
6. La aplicación de los casos prácticos permiten el fortalecimiento o desarrollo de las competencias directivas y gerenciales de los estudiantes	Definitivamente Si 90%	Definitivamente Si 100%	Definitivamente Si 87%	Definitivamente Si 100%	Definitivamente Si 78%	Definitivamente Si 100%	Definitivamente Si 62%
7. Los casos prácticos permiten que el estudiante tome decisiones respecto a las forma de resolución de una problemática empresarial	Definitivamente Si 75%	Definitivamente Si 100%	Definitivamente Si 100%	Definitivamente Si 100%	Definitivamente Si 69%	Definitivamente Si 100%	Definitivamente Si 81%
8. Las características que considero que debe cumplir un profesor que aplica casos prácticos son los siguientes:	Dominio de la Materia 58%, Conocimiento del Contexto Empresarial 16%, y Claridad en los Objetivos 11%	Manejo del Caso 28%, Dominio de la Materia 18%, Conocimiento del Contexto Empresarial 18%, Claridad en los Objetivos de Enseñanza con Casos 18% y Manejo Didáctico de Casos 18%	Claridad en los Objetivos de Enseñanza con Casos 50%, Dominio del Tema 25%, y Conocimiento y Manejo del Caso 25%	Conocimiento del Contexto Empresarial 25%, Dominio de la Materia 19%, Claridad en los Objetivos de Enseñanzas con Casos 19%, Manejo Didáctico de Casos 19% y Conocimiento y Manejo del Caso 18%	Dominio de la Materia 45% y Conocimiento y Manejo del Caso 20%	Conocimiento y Manejo del Caso 24%	Dominio de la Materia 31% y Conocimiento y Manejo del Caso 31%
10. Considero que las materias en las que se podría tener mayor utilización de casos prácticos en la Licenciatura en Mercadotecnia son:	Mercadotecnia Estratégica 31%, Investigación de Mercados 23%, y Mercadotecnia de Servicios 23%	Investigación de Mercado 25%, Publicidad y Promoción de Ventas 25%, Mercadotecnia de Servicios 13%, y Consultoría 13%	Investigación de Mercados 40%, Mercadotecnia Estratégica 20%, Mercadotecnia Internacional 20%, y Comportamiento del Consumidor 20%	Investigación de Mercados 33%, Publicidad y Promoción de Ventas 25%, Comportamiento del Consumidor 17% y Mercadotecnia Estratégica 17%	Comportamiento del Consumidor 22%, Investigación de Mercados 20% y Mercadotecnia Estratégica 17%	Comportamiento del Consumidor 25%, Mercadotecnia de Servicios 17% y Mercadotecnia Estratégica 17%	Comportamiento del Consumidor 30%, Mercadotecnia Estratégica 30% y Publicidad y Promoción de Ventas 20%

## CONCLUSIONES

El método de casos en la Licenciatura en Mercadotecnia es relevante como material didáctico, así lo refieren los profesores de las siete universidades que se reportan. El 100% de los informantes indican que consideran dentro de su planeación el uso casos, ya que consideran que éstos apoyan un mayor conocimiento de los estudiantes sobre las mejores prácticas empresariales y la forma en que operan las áreas funcionales de las empresas.



Asimismo, afirman que la aplicación de los casos en el aula permite el fortalecimiento o desarrollo de las competencias directivas y gerenciales de los estudiantes. Para ello consideran que lo más importante es tener dominio de la materia, en tanto que el conocimiento y uso correcto de los casos parecen ser menos relevantes, aún cuando una clase con casos requiere de ambos componentes, prevalece el caso. Este es un tema que puede ser analizado en otros documentos de trabajo. En cuanto a las materias donde mejor ubican la utilización de los casos es en investigación de mercados, comportamiento del consumidor, mercadotecnia estratégica, publicidad y promoción de ventas, mercadotecnia internacional y mercadotecnia social. Por lo tanto, se puede inferir con los hallazgos de la investigación, que el uso de los casos en la enseñanza de la mercadotecnia es altamente significativo y que los profesores están convencidos de sus bondades, aún cuando se aprecia necesario un mayor conocimiento en manejo del método. En consecuencia, los casos provenientes de investigaciones empresariales, constituyen el vínculo universidad-empresa en un esquema diferente al cotidiano, pero con una efectividad didáctica en la formación de capital humano con competencias directivas necesarias para los mercados de trabajo actuales.

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## BIOGRAFIA

Manuela Camacho Gómez es Doctor en Educación Internacional. Ha hecho estudios especializados en la Università Commerciale Luigi Bocconi en Milán, Italia; en el Centro Internacional de Formación de la Organización Internacional del Trabajo en Turín, Italia, Centro de Estudios Empresariales en Zaragoza, España y en el INCAE Business School de Managua, Nicaragua. Es directora y colaboradora en diversos proyectos de investigación sobre Marketing, Consultoría, Negociaciones y Educación Internacional.

Carlos Paz Gómez, es Maestro en Administración por la Universidad Juárez Autónoma de Tabasco. Profesor-Investigador de la División Académica de Ciencias Económico Administrativas. Ponente en foros nacionales e internacionales, especializado en investigaciones de mercado. Es integrante del Cuerpo Académico de Estudios Estratégicos para Negocios e Instituciones (CAEENI) y participa como colaborador en diversos proyectos de investigación.

Jenner Priego Padrón, es Maestro en Administración por la Universidad Juárez Autónoma de Tabasco. Profesor-Investigador de la División Académica de Ciencias Económico Administrativas. Ponente en foros nacionales e internacionales, especializado en investigaciones financieros. Es integrante del Cuerpo Académico de Estudios Estratégicos para Negocios e Instituciones (CAEENI) y participa como colaborador en diversos proyectos de investigación.



## **DETERMINACION DE ESTRATEGIAS PARA LA PROVEEDURIA DE INSUMOS A LAS GASOLINERAS DEL PASO TX. Y CD. JUÁREZ, M.X**

Alberto Cárdenas Valenzuela, Instituto Tecnológico de Ciudad Juárez

Lorena Mendoza Giner, Instituto Tecnológico de Cd. Juárez

Elvira Mora Luján, Instituto Tecnológico de Cd. Juárez

Brenda Marcela Salcido, Instituto Tecnológico de Cd. Juárez

### **RESUMEN**

*La presente investigación se trata de un estudio descriptivo, de carácter cuantitativo, no experimental de diseño transeccional; y busca conocer si las variables precio, calidad, tiempo de entrega, cadena de abastecimiento, tecnología, ubicación, financiamiento y especificaciones técnica; son elementos importantes para la selección de proveedores que las gasolineras de Cd. Juárez, MX. y El Paso, TX. toman en consideración. En la revisión de literatura se realiza un análisis de todas las variables a considerar. Esta investigación está integrada por una población de 37 corporativos con 177 gasolineras en Cd. Juárez Chih. y 50 corporativos en el Paso Tx. con 231 gasolineras. La población total considerada son los 87 corporativos de ambas ciudades, y se tomó una muestra a conveniencia de 26 corporativos de ambas ciudades. Para realizar el análisis de los datos primeramente se aplicó la Prueba de Normalidad, y la Prueba de 2 Varianzas F, y posteriormente dependiendo de los resultados de la prueba de normalidad se aplicó la Prueba 1 Muestra t, la de 2 Muestra t, o la Prueba de Mann – Whitney – Wilcoxon. Una vez obtenidos los resultados de la investigación, se determinó que las estrategias a utilizar fueron diferentes entre las dos poblaciones, por lo que los proveedores deberán conformar estrategias de ventas diferentes para los corporativos de ambas ciudades.*

**PALABRAS CLAVE:** Selección de Proveedores, gasolineras, estrategias

## **DEVELOPMENT OF STRATEGIES FOR SUPPLYERS BY GAS STATIONS OF PASO TX. AND CD. JUAREZ, MX**

### **ABSTRAC**

*This research is a descriptive, quantitative, non-experimental, design transectional study; and seeks to know whether the variables price, quality, delivery time, supply chain, technology, location, financing and technical specifications are important elements taken into consideration for suppliers selection by gas stations in Juarez, MX. and El Paso, TX. an analysis of all the variables to consider is done in the literature review. This research consists of a population of 37 corporate offices with 177 stations in Juarez Chih. and 50 corporate offices El Paso TX. with 231 stations. The total population considered from both towns is the 87 corporate offices and a sample by convenience of 26 corporates offices is taken. The first data analysis performed was a normality test and a 2 variances F-test, followed by, depending on the results of the normality test, either a 1 sample t-test, 2 sample t-test, or a Mann-Whitney-Wilcoxon. After obtaining the research results, it was determined that the strategies were different between the two populations, therefore suppliers must conform different strategies for corporate sales from each city.*

*Keywords: Sourcing, gas stations, strategies*



## INTRODUCCIÓN

La presente investigación se realizó con la finalidad de establecer estrategias para los proveedores de insumos a las gasolineras que se encuentran establecidos en Ciudad Juárez, Chihuahua, y El Paso Texas. El trabajo que a continuación se presenta tiene como objetivo determinar si las estrategias basadas en los principales factores de competitividad como lo son el precio, tiempo de entrega, cadena de abastecimiento, tecnología, ubicación, calidad, financiamiento y especificaciones técnicas, para la selección de proveedores de insumos internacionales para las gasolineras de Cd. Juárez y El Paso Tx. son iguales o diferentes. Por lo que una vez planteado el objetivo se desarrolla una hipótesis general que es con la que se trabajará la investigación “los factores de competitividad para la selección de proveedores de insumos internacionales para las gasolineras de Cd. Juárez, y El Paso, Tx., son iguales o diferentes.”

### Contexto del Mercado de la Actividad Gasolinera en la Franja Fronteriza Norte

La Franja Fronteriza Norte entre Ciudad Juárez, Chihuahua, México y El Paso, Texas, Estados Unidos de Norteamérica, es una de las principales fronteras de intercambio de mercancías tanto de importaciones como exportaciones, se le clasifica como la primera y más importante del norte del país con respecto a la República Mexicana, por la gran derrama económica y de empleos que genera. En este ritmo de crecimiento una de las principales actividades es el movimiento de mercancías y personas por medio del transporte público y privado, de tal modo que éste se ha convertido en una parte muy importante para la dinámica económica que la ciudad presenta. Actualmente en Ciudad Juárez circulan un promedio de 465,000 automóviles registrados legalmente, y se estima que hay un promedio de 20,000 a 30,000 que están circulando sin ningún documento de identificación.

(Plan director de desarrollo urbano de Cd. Juárez, 2009). Esta dinámica de automóviles y transporte que se observa en la Ciudad ha impulsado de una manera importante el crecimiento del sector gasolinero a lo largo y ancho de la ciudad concentrándose en un importante número de estaciones de servicio tanto de propietarios individuales como de grandes cadenas de empresarios de la localidad que han instalado cada uno alrededor 5 estaciones como promedio, algunos cuentan con mas. De acuerdo a datos proporcionados por el Instituto Municipal de Investigación y Planeación. Actualmente en Cd. Juárez Chihuahua México, funcionan 177 estaciones de servicios, mientras que en El Paso, Tx., son 231 estaciones de servicio. Se componen la mayoría por cadenas. Un elemento importante para lograr la competitividad de las gasolineras es la selección adecuada de los proveedores, ya que es un factor intrínseco que pueden controlar las gasolineras. Que están sujetas a una serie de regularizaciones por *PEMEX* (Ciudad Juárez), *Texas Commission on Environmental Quality* (TCEQ) (El Paso, Tx.)

*Delimitación:* En Ciudad Juárez hay un total de 177 gasolineras, las cuales se dividen en 37 corporativos y en El Paso, Tx., 231 gasolineras y se dividen en 50 corporativos. Lo muestra estadística es de 26 corporativos, Sin embargo debido a la inseguridad existente en la región y a la imposibilidad de que se contestaran los cuestionarios de una muestra aleatoria, se decidió llevar a cabo una muestra de conveniencia en los cuales solo 20 cuestionarios fueron contestados en esta investigación, sin embargo estos corporativos representaron el 82% de las gasolineras en Cd. Juárez y el 63% de las gasolineras en el Paso Tx.

### Marco Teórico

Se realizó una investigación documental sobre la importancia de la selección de proveedores y de que características, factores, criterios influyen directamente en ésta, posteriormente se analizaron los criterios para la evaluación de los mismos, analizando cuáles son los factores competitivos mas importantes que se utilizan en la conformación de estrategias y aplicación de herramientas en la selección de proveedores y cada uno de los factores que intervienen en el proceso de selección y que pueden incrementar la



competitividad de la empresa, tales como: Calidad, precio, financiamiento, tiempo de entrega, cadena de abastecimiento, tecnología, ubicación y especificaciones técnicas. Con la información obtenida se sentaron las bases para la conformación de las herramientas de la investigación y poder comparar si los factores establecidos para la selección de proveedores son iguales o diferentes entre los corporativos de gasolineras de El Paso, Tx. y Cd. Juárez, Chih., y también tener los elementos necesarios para el análisis y conclusiones de la información obtenida.

*Proveedores:* Lo primero que se fija una empresa al momento de evaluar un proveedor es: el precio, la calidad de sus productos o servicios, tiempo de entrega, diversificación de proveedores de dicho mercado, tecnología para maquinaria y equipo para servicio, ubicación, calidad de las refacciones y/o durabilidad de las mismas y financiamiento (términos de crédito); sin embargo, existen otros criterios o factores que se deben tomar en cuenta al momento de decidirse por un determinado proveedor. De acuerdo a CreceNegocios.com (2011), establece siguientes factores claves para la selección de proveedores: Precio, Calidad, Pago (Financiamiento) Y Entrega

#### Estrategia y Criterios Para Seleccionar Proveedores

En su investigación, Chen y Li (2005) sintetizaron las propuestas de diferentes autores en relación con la importancia que se les debe dar a los criterios en un proceso de selección. De dicha investigación es interesante citar el aporte de Lewis (1995). Quien efectuó un estudio en la compañía fabricante de autos Chrysler, en el cual se evaluaron los proveedores basándose en cuatro factores: calidad, administración de los costos, entregas y tecnología. La mayor ponderación se le dio a calidad, con un 40%, y a cada uno de los restantes se les asignó un 20% de importancia. También cabe mencionar los resultados de Kevin (1998), en cuyo estudio se concluyó que la calidad ocupaba el primer lugar, con un 44%; las entregas a tiempo, el segundo lugar, con un 36%; luego el costo, con el 24%; el servicio, con un 19%; la tecnología, con un 6%, y el restante 7% representado por la innovación, solución de problemas, personal capacitado, buen nivel de comunicación y documentación adecuada. Resulta interesante en la investigación de Chen y LÍ (2005) que el costo, sin dejar de ser importante, no ocupó el primer lugar como criterio de decisión. (pp. 156-157)

*Selección de Proveedores:* De acuerdo con Millington, Eberhardt y Wikinson, (2006), las tendencias mundiales en la gestión de cadenas de abastecimiento conciben el aprovisionamiento como una función integral que forma parte de un concepto más amplio llamado *procurement*, el cual aborda todas las actividades necesarias relacionadas con la obtención de artículos, servicios y cualquier otro material o insumo. *Procurement* incluye la selección de proveedores, la negociación, la expedición, el monitoreo del desarrollo de proveedores, el manejo de materiales, el transporte, el almacenamiento y la recepción de materiales. Dentro de este marco de ideas se encuentra en la literatura especializada un número importante de contribuciones que, básicamente, se orientan al desarrollo de tres temas fundamentales de acuerdo a Sarache, Castrillón, y Ortiz, (2009):

- (1) la gestión de proveedores como parte de la gestión de cadenas de abastecimiento.
- (2) la selección de proveedores como decisión estratégica y pilar fundamental del enfoque competitivo empresarial y
- (3) las técnicas y métodos de apoyo a la decisión de seleccionar proveedores. (p. 148)

A pesar de que la gestión de proveedores es un tema ampliamente abordado en el estado del arte, no fue posible encontrar un enfoque integrador de los principales aportes existentes que, a su vez, sirva como



guía a los profesionales e investigadores en el tema para abordar el campo de estudio y para aplicarlo en las decisiones de la gestión empresarial.

*Proceso de selección del proveedor:* Enseguida se pueden observar ciertas herramientas, características y criterios para un eficiente proceso de selección de proveedores. Esto le servirá a el cliente para que pueda identificar mejor cuales son las características tradicionales de un buen proveedor, que tenga la información necesaria para poder elegirlo, identificar cuantos tipos de proveedores existen y elegir el que mejor se adecue a sus necesidades, así como también saber cuantos son los proveedores indicados para la empresa, es muy importante tomar en cuenta los criterios legales para seleccionar a un proveedor ya que si no, la empresa podrá tener problemas con las autoridades correspondientes, los criterios administrativos estos determinan si el proveedor está organizado y funcionando adecuadamente, los criterios financieros es otro procedimiento importante de la selección de proveedores ya que el cliente podrá identificar si el proveedor tiene aquella solvencia económica para suministrarse tanto el como al cliente, y por ultimo los criterios técnicos donde el cliente se podrá dar cuenta del sistema del proveedor para hacerle llegar el producto.

*Métodos de selección de proveedores:* Según Ghodsypour y O'Brien (2001), en la práctica hay gran cantidad de criterios para la selección de proveedores; por lo tanto, algunos se consideran como restricciones en la programación, con el fin de simplificar en gran medida la función objetivo, aunque con la misma prioridad o valor. En la realidad, esto no se presenta muy a menudo, ya que los encargados de las compras quisieran darle valor diferente a cada restricción. A efectos de hacerle frente a esta situación, tales autores desarrollaron un modelo de programación matemática multiobjetivo para que los responsables de la toma de decisiones les dieran pesos o valores diferentes a los criterios (convertidos a restricciones) que se consideren en el modelo. Otros temas importantes que nos ayudan en la selección de proveedores es la competitividad; en consiguiente las empresas se han visto en la necesidad de ser mas competitivos así como eficientes sus procesos y elevar sus estándares de calidad. La administración de la cadena de suministro, es muy importante para toda empresa tener estrategias y herramientas que le ayudarán a suministrar de una manera eficiente a la empresa. La tecnología en la distribución de productos, es otro tema muy importante el conocer y utilizar lo último de la tecnología y poderlo aplicar en la empresa, aquí por ejemplo será desarrollar procesos de servicios donde el cliente se verá beneficiado con el transporte y la distribución del producto. Los costos de distribución para una empresa internacional, en este tema al igual que en todos los demás es muy importante que la empresa desarrolle estrategias de competitividad, donde pueda dividir estos costos y sea más competitivo en el mercado.

*Competitividad:* La competitividad a nivel mundial producto de la globalización y la tendencia al libre mercado han obligado a los gobiernos de diferentes países a ofrecer mejores condiciones y facilidades de inversión en consiguiente las empresas nacionales se han visto en la necesidad de ser más competitivos así como eficientes sus procesos y elevar sus estándares de calidad. La satisfacción del cliente forma parte de la administración de la calidad global. Al fijar expectativas, pautas y exigencias de rendimiento ya que el cliente es quién conduce la gestión de la calidad total y ésta a su vez se concentra en considerar a los productos y servicios como soluciones a los problemas del cliente. La investigación de las satisfacciones de éste pone acento en dos temas clave de acuerdo a Dutka (2001):

1. Comprender las expectativas y exigencias del cliente, y en;
2. Determinar en qué medida una empresa y sus principales competidores tienen éxito en esas expectativas y exigencias.



## METODOLOGÍA

El método que se utilizó es de carácter cuantitativo, ya que se busca conocer las variables que el cliente toma en cuenta para la selección de proveedores y a si poder tener las herramientas que se utilizarán para la formulación de estrategias entre los proveedores de Cd. Juárez y El Paso, Tx. En esta investigación se utilizaron los diseños transeccionales descriptivo, ya que se busca conocer las variables que el cliente toma en cuenta para la selección de proveedores y así poder tener las herramientas que se utilizaron para la competitividad entre los proveedores de Cd. Juárez y El Paso, Tx.

*Técnica de análisis de datos:* En la técnica de análisis de datos primeramente se realizó la Prueba de Normalidad con el programa MINITAB, esta prueba genera una gráfica de Probabilidad Normal y ejecuta una prueba de hipótesis para examinar si las observaciones son acordes o no a una distribución normal. Para llevar a cabo la Prueba de Normalidad, las hipótesis son:

$H_0$  = la información sigue una distribución normal.

$H_a$  = la información no sigue una distribución normal.

Después aplicaremos la Prueba de 2 varianzas, ésta se utiliza para realizar la prueba de hipótesis para igualdad, u homogeneidad, de la variación entre dos poblaciones usando una Prueba-F y una Prueba de Levene. Posteriormente si los resultados de las pruebas anteriores salen normales se aplica 1-Muestra t para valorar un intervalo de confianza y realizar una prueba hipotética de la media cuando la desviación estándar de la población,  $\sigma$ , no se conoce. Para una prueba muestra-t de dos-colas,

$H_0: \mu = \mu_0$  contra  $H_a: \mu \neq \mu_0$

Donde  $\mu$  es la media de la población y  $\mu_0$  es la media hipotética de la población. O bien según el caso se aplica 2 Muestras t para realizar una prueba hipotética y valorar un intervalo de confianza de la diferencia entre las medias de dos poblaciones cuando la desviación estándar de la población,  $\sigma$ , no se conocen. Para dos –muestras t dos-colas,

$H_0: \mu_1 - \mu_2 = \delta_0$  contra  $H_a: \mu_1 - \mu_2 \neq \delta_0$

Donde  $\mu_1$  y  $\mu_2$  son dos medias de la población y  $\delta_0$  es la diferencia hipotética entre dos medias de la población. Si las poblaciones no son normales se usará la Prueba de Mann – Whitney – Wilcoxon, dicha prueba es del método no paramétrico que se usa para determinar si hay diferencias entre dos poblaciones. Aquí se usan dos muestras independientes, una de cada población. La prueba no paramétrica de MWW no requiere que los datos sean de intervalo ni tampoco que las poblaciones estén distribuidas normalmente. El único requisito es que la escala de medición de los datos sea por lo menos ordinal. Después, en lugar de probar las diferencias entre las medias de las dos poblaciones, la prueba de MWW determina si las dos poblaciones son idénticas. (Anderson, 2008). (pg. 825) Las hipótesis en la prueba de MWW son las siguientes.

$H_0$ : Las dos poblaciones son idénticas.

$H_a$ : Las dos poblaciones no son idénticas.

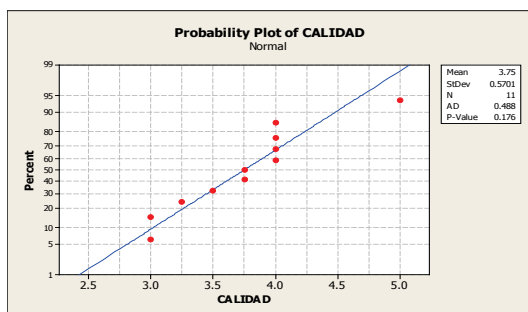
En esta investigación se usó el caso de muestras grandes ya que cuando los tamaños de las dos muestras son mayores o iguales a 10, y por lo tanto tenemos una muestra de 20, para realizar la prueba de MWW se puede usar la aproximación normal de la distribución de  $T$ .



Para decidir si se rechaza  $H_0$  se emplea el valor del estadístico de prueba estandarizado  $Z$  y el valor  $-p$ . Si  $p$  es mayor que  $\alpha$  no se rechaza  $H_a$ , pero si  $p$  es menor que  $\alpha$  se rechaza  $H_0$ .

## RESULTADOS

*Variable Calidad:* Primeramente se determinó la Prueba de Normalidad de cada variable de El Paso, Tx. y de Cd. Juárez. Como observación se está indicando en las siguientes gráficas que la variable calidad sin el \_1 es la que me indica que es de Cd. Juárez y la de calidad\_1 es la de El Paso, Tx., y así sucesivamente con las demás variables.



Gráfica 4.1 Probability Plot of Calidad

Por lo tanto se observa en la gráfica 1 que  $P. Value > .05$  lo que indica que es normal. La Prueba de Normalidad a la variable calidad\_1 que corresponde a El Paso, Tx. no se pudo aplicar ya que todos sus valores son iguales e indican el valor más alto, lo que nos lleva a que el programa MINITAB indique un error para desarrollar las Pruebas requeridas. Aplicando la Prueba de 1 Muestra  $t$  de dos poblaciones y los resultados son los siguientes:

tabla 1:

One-Sample T: CALIDAD							
Test of $\mu = 5$ vs not = 5							
Variable	N	Mean	StDev	SE Mean	95% CI	T	P
CALIDAD	11	3.75000	0.57009	0.17189	(3.36701, 4.13299)	-7.27	0.000

La calidad equivale a una media de 5, por lo tanto existe suficiente evidencia para rechazar la  $H_{01}$ , esto nos quiere decir que las medias son diferentes. Y así sucesivamente se sigue el procedimiento para todas las demás variables. Enseguida se encuentra la TABLA 2 con todos los datos resumidos por hipótesis.



Tabla 2:

HIPÓTESIS	VARIABLE	TÉCNICA	VALOR - P
H <sub>01</sub> : El factor calidad en El Paso, Tx., es igual que los que presentan los de Cd. Juárez.	CALIDAD	1.- Prueba de Normalidad; 2.- Prueba de 1 Muestra t de dos poblaciones.	**0.000
H <sub>02</sub> : El factor precio en El Paso, Tx., es igual que los que presentan los de Cd. Juárez.	PRECIO	1.- Prueba de Normalidad; 2.- Prueba de Mann - Whitney.	**0.0085
H <sub>03</sub> : El factor financiamiento en El Paso, Tx., es igual que los que presentan los de Cd. Juárez.	FINANCIAMIENTO	1.- Prueba de Normalidad; 2.- Prueba de Mann - Whitney.	**0.0049
H <sub>04</sub> : El factor de tiempo de entrega en El Paso, Tx., es igual que los que de Cd. Juárez.	TIEMPO DE ENTREGA	1.- Prueba de Normalidad; 2.- Prueba de 2 Varianzas F; 3.- Prueba 2 Muestra t.	0.123
H <sub>05</sub> : El factor de cadena de abastecimiento en El Paso, Tx. es igual que los de Cd. Juárez.	CADENA DE ABASTECIMIENTO	1.- Prueba de Normalidad; 2.- Prueba de 2 Varianzas F; 3.- Prueba 2 Muestra t.	**0
H <sub>06</sub> : El factor de tecnología en El Paso, Tx., es igual que los de Cd. Juárez.	TECNOLOGÍA	1.- Prueba de Normalidad; 2.- Prueba de 1 Muestra Wilcoxon.	**0.004
H <sub>07</sub> : El factor de ubicación en El Paso Tx. es igual que los de Cd. Juárez.	UBICACIÓN	1.- Prueba de Normalidad; 2.- Prueba 2 Varianzas F; 3.- Prueba 2 Muestra t.	0.104
H <sub>08</sub> : El factor especificaciones técnicas en El Paso Tx. es diferente que los de Cd. Juárez.	ESPECIFICACIONES TÉCNICAS	1.- Prueba de Normalidad; 2.- Prueba 2 Varianzas F; 3.- Prueba 2 Muestra t.	0.059

\*\* Significativamente diferentes

## CONCLUSIONES Y RECOMENDACIONES

Se concluyó lo siguiente: En primer lugar, teniendo presente la importancia del estudio, es recomendable para los proveedores de insumos para el sector gasolinero, tanto para El Paso Tx., como Cd. Juárez, centren sus estrategias en los siguientes factores: Tiempo de entrega, ubicación y especificaciones técnicas. En esta investigación cuyos factores; tiempo de entrega, ubicación y especificaciones técnicas, las hipótesis nulas fueron no rechazadas, quiere decir que los corporativos gasolineros tuvieron la misma estrategia de competitividad en seleccionar un proveedor.

Por lo que es importante:

- Que los proveedores tengan un buen inventario, transporte disponible, sean eficientes al cumplir con los requisitos del cliente, ya que los corporativos, tienden a solicitar la refacción al instante.
- Que los proveedores hagan una buena investigación de mercado, para estar más cerca del cliente.
- Que los proveedores estén actualizados con todos los cambios de los manuales y procedimientos de las franquicias tanto de PEMEX en Cd. Juárez y TQEC de El Paso Tx.

Sin embargo, los proveedores de insumos de las gasolineras deberán establecer estrategias diferentes para poder surtir los dos mercados, en el caso de Cd. Juárez, deberá enfocarse primordialmente en los siguientes factores en orden de importancia:



importancia	Cd. Juárez	El Paso Tx
1	Precio	Calidad y tecnología
2	Financiamiento	Financiamiento
3	Especificaciones técnicas	Tiempo de entrega
4	Calidad	Especificaciones Técnicas
5	Cadena de Abastecimiento	Precio
6	Tiempo de entrega	Cadena de abastecimiento
7	Ubicación	Ubicación

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## BIOGRAPHY

Alberto Cárdenas Valenzuela, Instituto Tecnológico de Ciudad Juárez ([albertoitecj@gmail.com](mailto:albertoitecj@gmail.com))

Lorena Mendoza Giner Instituto Tecnológico de Cd. Juárez ([lorenachina\\_1@hotmail.com](mailto:lorenachina_1@hotmail.com))

Elvira Mora Luján Instituto Tecnológico de Cd. Juárez ([elvimoralu@yahoo.com.mx](mailto:elvimoralu@yahoo.com.mx))

Brenda Marcela Salcido Instituto Tecnológico de Cd. Juárez ([brenda\\_salcido@utcj.edu.mx](mailto:brenda_salcido@utcj.edu.mx))



# **DIRECCIÓN ESTRATÉGICA DE EMPRESAS FAMILIARES, GARANTÍA DE CONTINUIDAD Y COMPETITIVIDAD**

María De Los Angeles Monterde Valenzuela, Universidad Estatal de Sonora

## **RESUMEN**

*Esta investigación es referente a micro, pequeñas y medianas empresas que han sido constituidas en familia. Realiza en primer lugar, un breve análisis de la situación actual de las empresas familiares y posteriormente se enfoca al análisis de la gestión directiva misma, con el propósito de identificar los problemas que prevalecen en este tipo de organizaciones. Plantea además un panorama empresarial, en el cual la dirección estratégica es factor clave del éxito del negocio, y la armonía familiar. Este estudio se centra en el diseño de la empresa familiar, sus órganos de gobierno, y el desarrollo de personas que dirigen estratégicamente la empresa hasta el proceso de sucesión directiva. La investigación se desarrolla en la ciudad de Hermosillo, Sonora, México, y contiene datos obtenidos de la aplicación de instrumentos de medición que analizan la situación cuantitativa y cualitativamente, y generan la oportunidad de presentar a la comunidad empresarial una propuesta que guíe a las nóveles organizaciones familiares hacia mejores niveles de competitividad.*

**PALABRAS CLAVE:** Micro, pequeña y mediana empresa, familia, sucesión

## **STRATEGIC MANAGEMENT OF FAMILY BUSINESSES, ENSURING CONTINUITY AND COMPETITIVENESS**

### **ABSTRACT**

*This research is related to micro, small and medium enterprises that have been established in family. It performs firstly a brief analysis of the current situation of family businesses, and then focuses on the analysis of the same executive management in order to identify problems that prevail in these organizations. It contains also a business landscape in which strategic management is a key to business success and family harmony. This study focuses on the design of the family business, its governing bodies, and the development of people running the company strategically to policy succession process. The research is conducted in Hermosillo, Mexico, with data retrieved from the application of measurement instruments that analyze quantitatively and qualitatively the situation, and create the opportunity to present a proposal for the business community to guide new family organizations to higher levels of competitiveness.*

**KEYWORDS:** Micro, small and medium enterprises, family succession

### **INTRODUCCION**

La creación de empresas en Sonora y en México, surge como respuesta al desempleo tan alto registrado en los últimos años. Por ello es de suponer que en actitud desesperada y con mucha creatividad, las personas emprenden, a veces sin intención, estudios, factibilidad o recursos; e inician comercializando o produciendo algo que saben hacer, con el recurso humano más barato y disponible: La familia. Con la necesidad como motor, se lanza la empresa familiar a sortear todo tipo de pruebas; generando riesgos, costos económicos y emocionales. Las empresas micro, pequeñas y medianas en México, son familiares y conforman aproximadamente el 95% del PIB. Además sostiene que en México, de 100 empresas



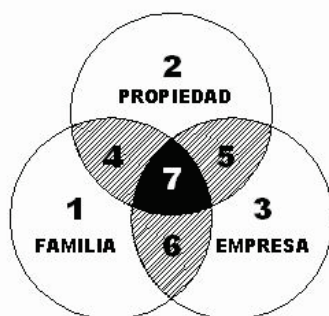
familiares micro, pequeñas y medianas que inician, menos del 20% de las nuevas empresas llegan a los dos años de vida; casi un 20% llegan a la segunda generación y sólo el 8% sobreviven a la tercera generación; siendo muy diversos los elementos de su fracaso. El reto, además de crear empresas, es lograr que permanezcan y desarrollen siendo competitivas para un mercado global.

La gestión directiva de la empresa familiar, suele ser informal y el poder de toma de decisiones está concentrado en las manos del fundador (es) y en unos pocos de familiares cercanos. A medida que la compañía crece en tamaño y complejidad de sus operaciones comerciales, se vuelve necesaria una estructura gerencial más formal, descentralizada y calificada para sortear los desafíos del mercado. Este estudio pretende conocer el nivel de profesionalización de las empresas familiares, así como encontrar las principales problemáticas que enfrenta la empresa familiar en el desempeño de la gestión directiva; y con los hallazgos, diseñar estrategias que coadyuven a reducir el riesgo de fracaso, y proyecte a mejores escenarios el futuro del negocio familiar.

## REVISION LITERARIA

La Empresa Familiar ha sido objeto de intensos estudios durante las últimas décadas, buscando determinar esquemas que expliquen su composición, estructuras y comportamientos. Uno de los más completos es el modelo de los Tres Círculos, de Davis y Tagiuri, que explica la forma en que se sobreponen los sistemas de la familia, la empresa y la propiedad, así como el lugar que ocupan cada uno de los miembros que pertenece a alguno de los siete sub-conjuntos que se forman en las áreas de sus intersecciones.

Figura 1: el Modelo de los 3 Círculos de la Empresa Familiar. (Davis Y Tagiuri)



En esta propuesta todas y cada una de las personas que de alguna forma u otra tienen relación en una empresa familiar, pueden ubicarse en alguno de estos círculos y subconjuntos; también llamados 7 territorios. Según el Instituto de la Empresa Familiar la definición oficial de empresa familiar aprobada en Bruselas por las dos principales instituciones internacionales representantes de la misma: Grupo Europeo de Empresas Familiares (GEEF) y en Milán por el Board de Family Business Network (FBN) es la siguiente: Un negocio de cualquier tamaño es empresa familiar si:

1. La propiedad está en manos de los fundadores de la compañía, o de una persona que ha adquirido el capital social de la empresa, esposa, y/o herederos directos.
2. La empresa es gestionada por dos o más miembros de una familia, y comparten propiedad.
3. Al menos un representante de la familia o pariente participa en la gestión o gobierno de la compañía.



4. Si el fundador tiene parte del capital social, o sus familiares o poseen el 25% de los derechos de voto que otorga la propiedad de capital.

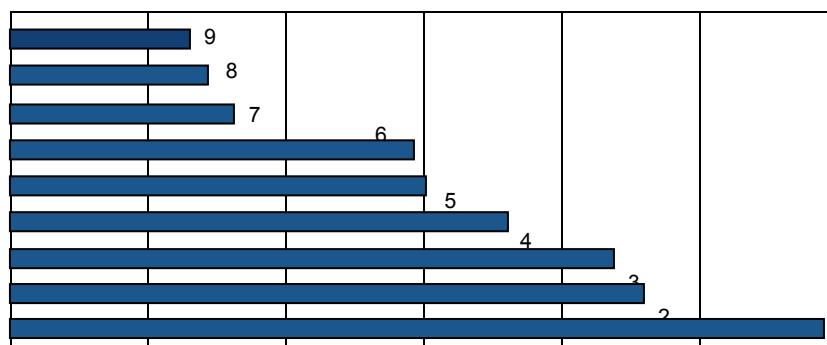
Tienen además características derivadas de su gestión que pueden clasificarse en tres fases:

1. Respecto a la propiedad: Gran parte de ésta es de una familia, la que mantiene el poder y el control de la actividad empresarial.
2. Respecto al poder: Los miembros de la familia se dedican a la dirección de la empresa o en cargos de decisión en el consejo directivo.
3. Respecto a la continuidad: Siendo familiar, debe estar involucrado un elemento de herencia, en este caso se le identifica cuando en la empresa participan los miembros de una segunda generación familiar, es decir los hijos del fundador, por ejemplo.

Ahora bien, dos de los grandes problemas que se identifican en este tipo de organizaciones son:

La dificultad para crecer, y la continuidad sujeta a los ciclos de la familia. Resalta en algunos estudios, que las principales causas para el cierre de las empresas se enmarcan en el problema de la vulnerabilidad del empresario frente al entorno, y por factores críticos de planeación y administración. (Figura 1). En el caso de las empresas familiares, recae en la falta de preparación y capacitación del sucesor por no planearlo.

Figura 1: Principales Factores De Amenaza Para Las Pymes (%).



9.- Robo de empleados

8.- Problemas legales

7.- Cifras regulaciones

6.- Regulaciones ambientales

5.- Inhabilidad para responder a cambios del mercado

4.- Baja preparación ante desequilibrios económicos

3.- Pocas habilidades administrativas en puestos clave

2.- Financiamiento inapropiado

1.- Planeación inadecuada de sucesión

Fuente: Secretaría de Economía, México. 2010

Por otra parte, el consultor y catedrático de empresas familiares Ivan Lansberg, recomienda que para garantizar la continuidad del negocio, se tienen que comprender estructura y comportamiento de los entornos; así como saber aplicar los procesos que conforman la dirección estratégica como, por ejemplo, el proceso de formulación de la estrategia, su presupuesto y control, el de diseño de la organización, etcétera. Michael Porter, recomienda analizar la situación empresarial con el modelo de las cinco fuerzas (figura 2), el cual nos enseña que una empresa está rodeada de cinco factores fundamentales dentro de una



industria y hay que aprender a controlarlos muy bien para sobrevivir en el mercado y tomar buenas decisiones, de tal manera que nos lleven al éxito tomando en cuenta altas tasas de rentabilidad.

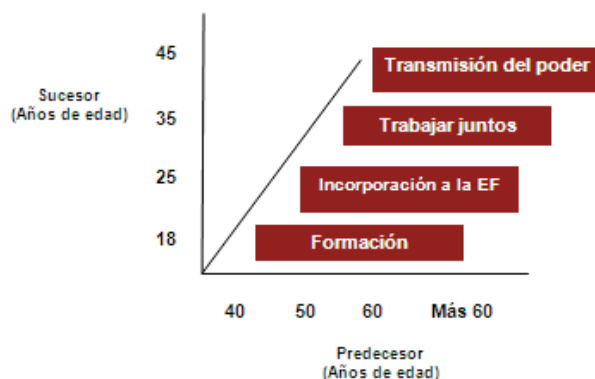
Figura 2: El Modelo de las Cinco Fuerzas de Porter



Además nos dice que en la industria existen dos tipos de competencia, la positiva y la destructiva, la primera es cuando un competidor busca diferenciarse del resto en vez de acaparar todo el mercado y la otra es justamente todo lo contrario pues todas las empresas ofrecen lo mismo. Aporta sin duda, la parte medular en lo que a profesionalismo empresarial se refiere, ya que su propuesta lleva elaborar y aplicar las estrategias correctamente, y por ende a tomar decisiones adecuadas para tener éxito. Para garantizar la continuidad de las empresas familiares, se propone formar a sus sucesores, (Figura 2), tanto en la etapa de la preparación remota como en la de preparación próxima. El predecesor, todavía joven de edad, debería poseer el equilibrio en el orden de valores que otorga la madurez.

Figura 2: Edades De Los Posibles Sucesores Y Propuesta De Preparación

#### EDADES DE LOS PROTAGONISTAS DEL PROCESO DE SUCESIÓN



EF.- Empresa Familiar

Fuente: Creación Propia.

Existe pues, la necesidad de seguir profundizando en la relación entre una gestión directiva eficaz y la capacidad de las empresas familiares para alcanzar sus objetivos de desarrollo. La mejora de prácticas de gobierno son elementos clave en la competitividad del tejido productivo, generan confianza,



transparencia, interés social y productividad, en el negocio, además de armonía en la familia. El buen gobierno de una organización familiar, debe tener estructuras que permitan lograr estos objetivos:

- a) Establecer un sentido de orientación de la organización y su sistema de valores;
- b) Generar políticas aceptadas y bien entendidas que indican a sus miembros cómo comportarse y qué deben llevar a cabo en cada momento; y
- c) Reflejar el consenso de las personas adecuadas en el momento adecuado en relación con los retos y cuestiones relevantes de la familia y la organización.

Estos tres objetivos pueden alcanzarse a través de estructuras para cada uno de los 3 elementos que se interrelacionan en la empresa familiar: Propiedad, familia y empresa, y que se detallan en la Tabla 1.

Tabla 1: Plan de Acción Para Establecer un Buen Gobierno en la Empresa Familiar

Asuntos importantes/difíciles	Familia	Propiedad	Empresa
¿Dónde se van a abordar los asuntos importantes?	Consejo familiar	Grupo accionistas	Consejo directivo
¿Dónde se manejan los conflictos importantes?	Consejo familiar	Consejo de Dueños	Consejo directivo
¿Cuáles son los acuerdos claves?	Código de conducta	Acuerdo de accionistas	Políticas y procedimientos
¿Quién establece los acuerdos?	Consejo familiar	Grupo accionistas	Consejo directivo
¿Dónde se abordan los asuntos de sucesión y transición?	Consejo familiar	Grupo accionistas	Consejo directivo
¿Dónde se puede encontrar apoyo?	Mentores	Asesores clave	Consejeros independientes
	Consejo familiar	Consejo directivo	Consejo directivo
	Juntas familiares	Comité ejecutivo	Comité ejecutivo
	Asamblea familiar	Entrenamiento y coaching	Entrenamiento y coaching
¿Qué estructuras pueden necesitarse?	Convivencias familiares	Trabajar con empleados no familiares	Trabajar con empleados no familiares
	(Entorno seguro y protegido)	Preparación para ingresar al negocio	Preparación para ingresar al negocio

Fuente: Creación propia

Para que el modelo de gobierno de una empresa familiar sea eficiente cada uno de los tres subsistemas debe tener un papel y una participación claramente definidos en el gobierno del sistema global. Desde la perspectiva de la familia, el consejo de familia y la asamblea familiar son las estructuras organizadoras y la voz de la familia. Desde la perspectiva de la propiedad, la junta de accionistas es la voz de los propietarios de la empresa. Entre el subsistema de la propiedad y de la empresa, el consejo de administración es otra estructura clave de gobierno impregnada en su composición y funcionamiento por la influencia de los tres subsistemas, el grupo familiar, el grupo gestor y el grupo propietario. Desde la perspectiva de la empresa, la dirección es la estructura gestora de la organización y la voz de los empleados de la misma. Estas estructuras de gobierno permiten garantizar un funcionamiento adecuado del negocio familiar al posibilitar una definición clara del papel, los derechos y las responsabilidades de los empleados, propietarios y miembros de la familia. También una clara separación de los ámbitos de tratamiento de las cuestiones y problemas específicos de cada grupo (asuntos relativos a la propiedad, a la familia y a la empresa), reduciendo de esta manera el impacto de tensiones o problemas de un grupo en el resto de los grupos.

## METODOLOGIA

El presente estudio se centra en las micro, pequeñas y medianas empresas de la ciudad de Hermosillo, Sonora. La muestra representativa se eligió por conveniencia acudiendo a bases de datos de Cámara



Nacional de la Industria de la Transformación y de Comercio. La investigación es de campo y documental, en proporción del 70-30 respectivamente, a la muestra seleccionada se aplicó el cuestionario diseñado exclusivamente para comprobar la hipótesis origen de esta investigación: Conocer la relación que existe entre el nivel de profesionalización de las empresas familiares, y la continuidad del negocio; así como encontrar las principales problemáticas que enfrenta la empresa familiar en el desempeño de la gestión directiva, mismas que al recogerse serán objeto de estudio independiente de esta investigación. En el marco de la presente investigación de tipo descriptiva, que busca relatar las características y perfiles importantes de los grupos sometidos a análisis y recolectar cuantitativamente datos que permitan la comprensión del fenómeno a observar, y posteriormente analizar e interpretar la información que resulte desde un enfoque cualitativo. Para la elección de la muestra se consideraron las siguientes características: empresas contribuyentes al erario público, donde trabajan en la misma empresa al menos dos consanguíneos o parientes políticos y la tercera condición, que tuvieran una permanencia estable en el mercado y haber demostrado éxito comercial. Es así, como se encuestó a un total de 35 empresas familiares de la ciudad de Hermosillo durante el período de enero a julio 2011. Antes de iniciar la aplicación de las encuestas se consideraron las siguientes limitaciones:

La identificación de los perfiles que posibilitó conocer cuáles serían los posibles individuos a entrevistar, el período de referencia, sobre el cual se interrogó y recogió la información, el modo de recolección, que en este trabajo fueron cuestionarios relativamente abiertos y finalmente la forma de llegar al encuestado, donde fue necesario hacer cita para visitar el lugar de trabajo del mismo. Todo lo anterior, permitió seleccionar las variables más significativas y establecer relaciones causales entre los sujetos observados y las condiciones corrientes en que se encuentra inmerso el objeto de estudio. A continuación se muestra la información demoFigura de la investigación contenida en la Tabla 2.

Tabla 2. Información demoFigura de la investigación “Dirección estratégica de empresas familiares, garantía de continuidad y competitividad”.

Información demográfica de la Investigación "Dirección estratégica de la Empresa Familiar"							
Giro	Núm. Empresas	Tamaño	Núm. Empresas	Permanencia	Núm. Empresas	Etapas de Continuidad	Núm. Empresas
Comercio	20	Micro	10	10-15 años	12	Fundadores	28
Taller industrial	5	Pequeñas	16	16-20	4	1era. Generación	4
Servicios turísticos	10	Medianas	9	21-25	14	2da. Generación	3
				más de 26	5	3era. Generación	0
<b>Total</b>	<b>35</b>	<b>Total</b>	<b>35</b>	<b>Total</b>	<b>35</b>	<b>Total</b>	<b>35</b>
Fuentes: Base Datos CANACINTRA Hermosillo 2010							

La composición porcentual de la muestra objeto de estudio es la siguiente: Comercio 57%, servicios 28% e industria 15%. El 45% son pequeñas empresas, el 28% son micro empresas y el 27% son empresas medianas. Respecto a los años de permanencia en el mercado, el 40% de esta muestra tiene entre 21-25 años, el 34% tiene entre 10 y 15 años y el 11% entre 16-20 años. Respecto a la etapa de continuidad en la que se encuentran, la composición es la siguiente: empresas dirigidas por sus fundadores un 80%, dirigido por la 1era generación el 11%, y sólo un 9% ya tiene directores de 2da. Generación. Es así como a continuación se muestran los datos demográficos obtenidos de la aplicación de las encuestas. (Tabla 3)

En la tabla 3, podemos observar la composición de la muestra de personas encuestadas es la siguiente; 54% mujeres, 46% hombres; de los cuales el 57% está casado, el 23% tiene otro estado civil, el 17% son solteros y sólo un 3% permanecen en viudez. El 45% de los encuestados fluctúan entre 46 y 55 años de edad; rango de edad interesante y significativo para el abordaje del proceso de sucesión empresarial.



## RESULTADOS

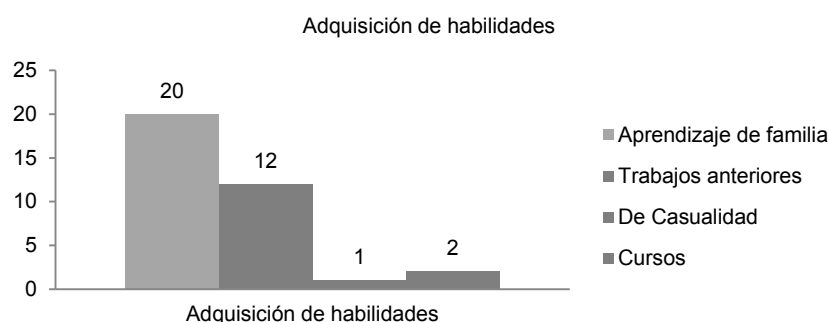
Este estudio mostró la relación directa que existe entre la dirección estratégica de la empresa y la seguridad de continuar en el mercado; además de poner de manifiesto que de la dirección estratégica emana la profesionalización del negocio en el sentido de tener estructuras de gobierno como son procesos y manuales que precisen su operatividad; además de otras estructuras de gobierno que garantizan la correcta interrelación y manejo de la familia-empresa-propiedad. El estudio dejó ver también, que las empresas familiares son vulnerables debido a la poca cultura de la prevención y la gestión empírico-emocional de las pequeñas y medianas empresas. Sin embargo, para futuras investigaciones se podrán hacer otros análisis como pueden ser el impacto de la cultura empresarial en la competitividad de las empresas, o el diseño de herramientas para una gestión directiva eficaz; partiendo de los resultados obtenidos en esta y el seguimiento a las recomendaciones realizadas. A continuación se describen Figuramente los resultados obtenidos:

Tabla 3. Tabla demoFigura de personas encuestadas.

Tabla demográfica de las personas encuestadas							
Rango de edad		35-40	41-45	46-50	51-55	56-60	más de 60
<b>Femenino</b>							
Núm. de mujeres	19	3	2	4	4	3	3
<b>Masculino</b>							
Núm. de hombres	16	5	2	2	6	1	0
<b>Total encuestados</b>	<b>35</b>	8	4	6	10	4	3
<b>Estado civil</b>							
Soltero	6	3	3	4	4	6	7
Casado	20	<b>Rango de edad hijos</b>					
Viudo	1	5-10	11-15	16-20	21-25	26-30	más de 31
Otro	8	8	9	18	20	19	6
Total	35						

Fuente: Creación propia.

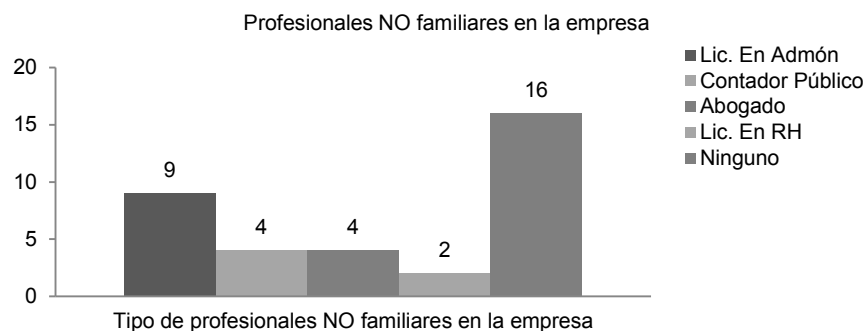
Figura 3: Habilidades Para El Manejo de la Empresa Familiar



Como se muestra en la Figura 3, según los datos arrojados a partir de las encuestas aplicadas, la adquisición de habilidades para manejar la empresa familiar fue adquirida de la siguiente manera: 57% personas afirman haber aprendido dentro de la misma familia, 34% personas adquirieron experiencia en trabajos anteriores, 3% contestó que de casualidad, y 6% del total desarrollaron habilidades administrativas en cursos de capacitación.

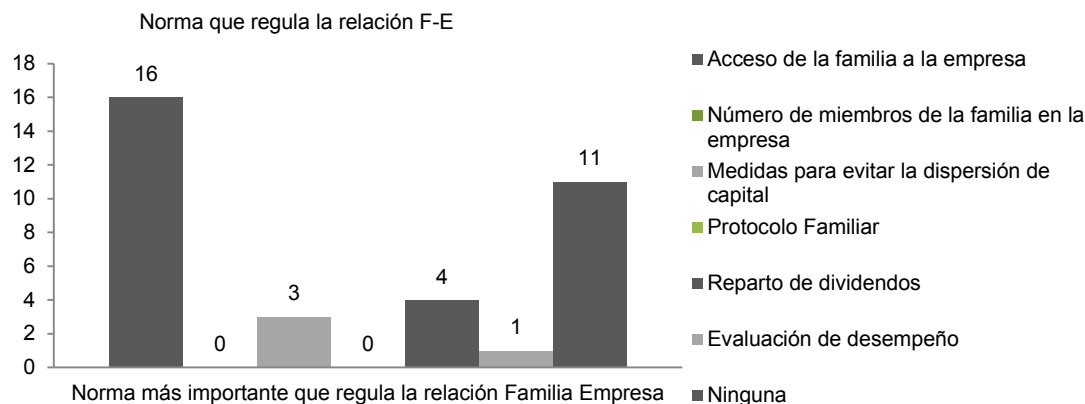


Figura 4: Muestra la Composición Profesional de los Colaboradores de la Empresa Familiar



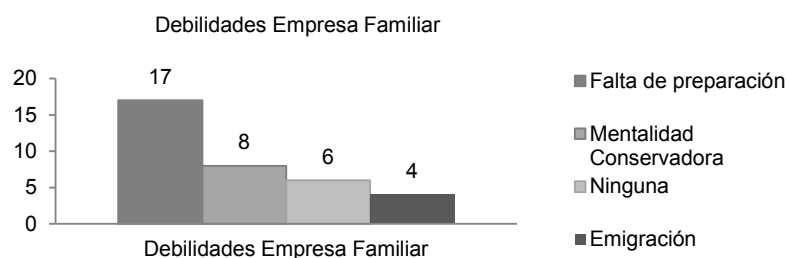
La distribución de los diferentes tipos de profesionales NO familiares que laboran dentro de la empresa, predominando las que afirmaron no tener ningún profesional laborando con ellos (46%).

Figura 5: Establecimiento de Reglas en la Empresa Familiar



Según las respuestas arrojadas en la aplicación de la encuesta, la norma más importante que regula la relación Familia-Empresa, en términos de frecuencia la más mencionada fue el acceso de la familia a la empresa con 16 ocasiones (46%). le sigue ninguna norma en particular con 11 menciones (31%).

Figura 6: Debilidades Detectadas En Las Empresas Familiares De Hermosillo, Sonora



Muestra las debilidades que tiene la empresa en percepción de quienes la dirigen, los resultados fueron los siguientes: 49% consideran la falta de preparación como una debilidad al interior de la empresa, 23% afirman que es la mentalidad conservadora, 17% mencionaron no tener ninguna debilidad, y el 11% perciben a la emigración de sus empleados como su principal debilidad.



## CONCLUSION

Este estudio mostró que las empresas familiares son vulnerables debido a la poca cultura de la prevención y la gestión empírica-emocional de las pequeñas y medianas empresas. El 20% de la muestra están bajo régimen de personas físicas, lo que muestra poca estructura y compromiso, no tienen planeación ni se han trazado una visión futura; resignándose al poco crecimiento. Respecto a las habilidades en el manejo o dirección del negocio, destaca el 57% haberlas obtenido dentro de la empresa familiar; lo que nos muestra la importancia que tiene la formación de los futuros cuadros de mando dentro de la empresa familiar, bajo la premisa “empresarios formando empresarios”. Un 46% de empresas familiares no cuenta con profesionales no familiares laborando en su negocio; lo que nos presume de ser un sistema cerrado que peligra porque puede operar con “ceguera de taller” o liderazgos contaminados. Resultaron además otros indicadores preocupantes como el que se refiere a no tener normas que rijan la operación de la empresa (31% de los casos), solamente un 11% reconocen tener un protocolo y un bajo 8% dice tener medidas para evitar dispersión de capital; lo cual es preocupante y será seguramente la recomendación prioritaria a atender, derivada de este estudio. Otro de los hallazgos significativos que sumó limitantes a la investigación, fue la poca disponibilidad de información en las bases de datos obtenidas; ya que es escasa, no estructurada y pudiera calificarse de elemental o de poca calidad; develando para las cámaras que agremian a los empresarios, un verdadero reto el recopilar, verificar transparentar, estructurar y hacer accesible a la investigación y la información de su gremio.

Con estos hallazgos, podemos afirmar que para futuras investigaciones se podrán hacer otros análisis como pueden ser el impacto de la cultura empresarial en la competitividad de las empresas, o el diseño de herramientas para una gestión directiva eficaz; partiendo de los resultados obtenidos en esta y el seguimiento a las recomendaciones realizadas. En conclusión, este trabajo de investigación mostró que la situación actual de las empresas familiares ubicadas en Sonora, México, muestran debilidades que son importante atender, como el no contar con una planeación escrita, tener poco personal profesional laborando en la empresa, el alto porcentaje de empresas que no tiene establecidas reglas claras de operación para la familia y el negocio; y su proceso de profesionalización es incipiente. Además la mayoría (69%) de los empresarios encuestados observó problemas en la operación si acaso él faltara en el negocio. Por lo tanto, se hace urgente e importante profesionalizar a la empresa familiar, con un proceso de planeación estratégica e integral que contemple un proceso de sucesión que la proyecte al futuro como un negocio familiar productivo, con una agenda de asuntos administrativos, legales, motivadores, financieros y familiares que garanticen su permanencia.

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María de los Ángeles Monterde Valenzuela es Licenciada en Administración de Empresas, Maestra en Administración, Maestra en Consultoría Interna y Externa, Consultora de Empresas Familiares en el Bufete Empresa Inteligente, Profesora Investigadora de Tiempo Completo adscrita a la Licenciatura en Comercio Internacional del Centro de Estudios Superiores del Estado de Sonora. Se puede contactar en Ley Federal del Trabajo s/n, Col. Apolo, Hermosillo, Sonora, México, C.P. 83100. Correo electrónico: [angelesmonter50@hotmail.com](mailto:angelesmonter50@hotmail.com)



# COACHING COMO HERRAMIENTA DE GESTIÓN EN ORGANIZACIONES DE ECONOMÍA SOCIAL

José Manuel Núñez González, Universidad Nacional

Cynthia Barrantes Jiménez, Universidad Nacional

## RESUMEN

*El Coaching Gerencial funciona como una herramienta para promover el desarrollo de las personas y potenciar sus habilidades, todo esto con el objetivo de alcanzar un medio que origine el bienestar de todos los que lo reciben y que, a su vez, se traduzca en importantes efectos económicos para la empresa favoreciendo de alguna forma la motivación y la productividad. Así, surge la necesidad de implementarlo en organizaciones pertenecientes a la Economía Social, tomando en cuenta las particularidades de las mismas y estudiando las situaciones de mejora que se logren identificar a partir del desarrollo de un modelo que se presenta para ser aplicado en otras instancias esperando una respuesta positiva en la gestión tanto a nivel individual como grupal y organizacional.*

## COACHING AS A MANAGEMENT TOOL IN SOCIAL ECONOMY ORGANIZATIONS

### ABSTRACT

*The managerial coaching works as a tool that improves personal development and strengthens abilities, all this to achieve an environment that results in welfare and benefits of everyone that receives the coaching workshop. Hence transforming that experience into important motivational and productivity improvements, and consequently into economical remunerations. That is how the need of implementing managerial coaching in an organization from the Social-Economy sector comes up. Always considering the particularities of such sector and studying the situations of potential upgrade that can be only identified from the development of a particular model. The model may be applied in other circumstances and expect for a positive response in both individual and organizational management levels.*

Palabras Clave: Economía Social, gestión, Coaching- Social Economy, management, Coaching

## INTRODUCCIÓN

Vivimos un período de dramáticas y profundas transformaciones. Los cambios se dan en todo nivel debido a los procesos de informatización y robotización del aparato productivo; a la configuración de marcos de relaciones laborales cada vez más flexibles; al aumento de la subcontratación, tercerización y descentralización productiva. Estamos en tránsito de lo que Drucker ha llamado “la sociedad post-capitalista”. Requerimos organizaciones más especializadas, más eficientes, y con más innovación.

Hacia futuro, el imperativo ético consiste en que la sociedad sea inclusiva, en que la producción pueda ser orientada a la satisfacción de las necesidades de la ciudadanía como un conjunto, subordinando el interés individual por el interés colectivo. Es poder construir espacios de asociatividad, con participación y gestión democrática.

En Costa Rica, la herramienta de Coaching Gerencial es un concepto relativamente nuevo, sin embargo, este ha sido puesto en práctica, desde hace algunos años, sobre todo en empresas privadas. Pese a los beneficios que la aplicación de esta herramienta trae consigo, es poco utilizado en instituciones públicas, y utilizado, aun en menor medida, en las diversas estructuras organizacionales de la economía social.



Partiendo de lo anterior es que nace la Economía Social como respuesta a estas necesidades que de otra forma no han sido satisfechas o donde los esfuerzos realizados han sido insuficientes. Al tener estas empresas un papel tan relevante dentro del desarrollo social y económico es que se rescata la importancia de entender su origen y características, así como la necesidad de proveer de herramientas a este tipo de organizaciones para fomentar su mejora en la gestión, en el caso particular se desarrolla y explica un modelo de Coaching Gerencial que permita identificar situaciones de mejora tanto operativas como financieras.

Para cada empresa de Economía Social, el centro son los seres humanos (trabajadores y asociados), de allí se desprende la importancia de poder alcanzar sus objetivos de manera eficiente para cubrir la necesidad para la que fue creada dicha empresa. Es aquí en donde la herramienta de Coaching Gerencial actúa como un medio para que las personas den lo mejor de sí, alcancen sus metas personales y las organizacionales.

## REVISIÓN LITERARIA

La Economía Social, por su naturaleza y características, dista de los otros dos sectores: público y privado. Oguilve (2012, en Núñez) señala que la Economía Social:

“... es un sector que se preocupa por atender la parte social, un sector donde las decisiones empresariales democráticas y donde prima el ser humano sobre el capital, éste quizá sea la solución al fracaso del estado como empresario y del sector privado resolviendo problemas sociales bajo su enfoque capitalista” (16).

Así lo indica Coraggio (2009), en donde establece que la Economía Social:

“... está centrada en el valor de uso (en la provisión de bienes y servicios útiles para satisfacer las necesidades y deseos legítimos de todos, con una perspectiva de reproducción ampliada, no del capital, sino de la vida con calidad) y en el trabajo humano en sus múltiples formas, combinado con el trabajo de la naturaleza en un metabolismo socio-natural orientado por criterios de racionalidad reproductiva y calidad de vida antes que de cantidad de posesiones” (33).

De igual forma, Monge (2000) define la economía social en las comunidades como:

“... una herramienta capaz de generar proyectos productivos de aporte solidario, que ofrezcan un servicio de buena calidad a la comunidad, y donde los excedentes se reinviertan en las necesidades propias que comparten los vecinos en áreas como la formación de infraestructura y capital humano (educación, salud, seguridad y recreación y ataque a la pobreza (asistencia social y vivienda), entre otros”. (177)

Por su parte, en la actualidad el Coaching representa una tendencia en crecimiento, una herramienta que contribuye al desarrollo del potencial del talento humano en cualquier tipo de organización. Al respecto, Crane (2002) menciona que el Coaching es un proceso saludable y positivo que provoca el desarrollo de la capacidad de las personas para resolver problemas de los negocios de hoy.

El Coaching para ejecutivos es conceptualizado por Goldsmith, Lyons y Freas (2001) como:

“... un proceso de acción – aprendizaje para mejorar las acciones efectivas y la agilidad del aprendizaje. Involucra una relación profesional y un proceso deliberado y personalizado para brindar al ejecutivo información válida, decisiones libres e informadas que se basen en esa información, y compromiso interno con esas decisiones” (167).

A grandes rasgos, el Coaching puede enmarcarse como “... un proceso donde un orientador (coach) y un individuo (coachee) o un reducido grupo de personas (coachees), se comprometen a colaborar para alcanzar un conjunto de objetivos, desarrollando para ello un plan de acción” (Zeus y Skiffington, 2004).



En síntesis, se dice que el Coaching para ejecutivos debe ser estratégico y personalizado, en donde "...la integración de factores de la empresa – y de individuo – es la clave lograr los resultados empresariales" (Goldsmith, Lyons y Freas, 2001: 28).

## RESULTADOS

### Origen de la Economía Social

Durante todo el siglo XX, la contradicción ideológica fundamental, se fundó en los extremos del capitalismo-comunismo. Esa contradicción arrastró a que toda vía alternativa quedara fatalmente destinada al ostracismo. O se orientaba hacia el mercado, con sus diferentes variantes, o se orientaba hacia el centralismo democrático de una economía planificada, limitante de la libertad individual.

La expresión de la Economía Social surge a partir de las barreras que el mercado capitalista impone, y que impide el acceso libre de la ciudadanía a la generación y distribución de bienes y servicios que satisfagan sus necesidades, es decir, si fuera fácil para todos los ciudadanos acceder a un puesto de trabajo, a una vivienda, o desarrollar su capacidad adquisitiva, sería muy probable que no existieran organizaciones empresariales asumidas por los trabajadores.

Este tipo de empresa surge en una condición determinada, es una solución a una dificultad impuesta por una realidad económica que tiende a excluir, o a poner barreras de entrada a su entorno, a colectivos determinados. Por tanto, la Economía Social nace como una reacción ante la exclusión social o económica de factores básicos para la vida. Esta es, en su origen, una reacción defensiva.

Además, es una reacción colectiva. No es posible realizarlo de manera individual. Los trabajadores autónomos son, en el plano individual, una expresión de la misma reacción. Pero la Economía Social es siempre colectiva. Se reacciona con los otros para integrarse en el esquema económico del que se siente la amenaza de exclusión. Esta reacción colectiva exige, también, el respeto a la disciplina y a las normas impuestas por el grupo. Se reacciona con los otros y, además, de manera igualitaria y equilibrada. No se reacciona diferenciando el esfuerzo de cada uno o sobrevalorando el de uno por encima del de otros. La condición es que ese esfuerzo esté equilibrado y sea semejante para todos. De forma que, en el proyecto que se construye la responsabilidad es compartida, como los beneficios que se derivan del mismo. Por eso, se denomina agrupación de personas, pues el ser humano prevalece sobre la estructura de capital o de la participación en él, que es el criterio dominante en el capitalismo.

Es aquí donde se ubica la utopía de la Economía Social y, con ella, su fuerza. Es una utopía de solidaridad que se concreta necesariamente en la realidad organizacional. Por ser una realidad organizacional, debe enmarcarse en el plano empresarial, por lo que, los mecanismos del mercado y las exigencias de la economía actúan como valor educativo, llevando necesariamente, a la eficacia. Esto connota una concepción imprescindible de una utopía realizable, de medir sus posibilidades de realidad, su viabilidad, y de gestionarla.

En esa dirección, la Economía Social se origina en una reacción que no puede ser sólo ideas o discursos. Esta debe crear alternativa económica puesto que reacciona para neutralizar lo que se percibe como amenaza o como exclusión, lo hace creando riqueza y compitiendo en el mercado, al igual que la empresa capitalista, pero se compromete a crear riqueza para todos sus integrantes por medio de la generación de espacios productivos. Es decir, tan solo en la medida en que se genere riqueza colectiva y se creen espacios de trabajo se hace Economía Social.

Así, la Economía Social es una UTOPIA, por que reacciona para superar la barrera de acceso que el mercado amenaza con negar; COLECTIVA, pues siempre debe hacerse con otros; EQUILIBRADA, pues se construye desde la persona, con objetivos similares para todos y, además, es democrática; EFICIENTE;



y SOLIDARIA, puesto que se compromete con el colectivo que la compone y con el entorno social donde se ubica.

### Concepto de Economía Social

Para conceptualizar lo que se entiende por Economía Social, estamos obligados a reflexionar sobre la definición de economía. Así, desde el ejemplo de Samuelson, sobre la producción de cañones y mantequilla, la mayoría liga el tema económico a la escasez y el trade off o costo de oportunidad. Es así, a partir de la definición estándar que se le atribuye al economista Lionel Robbins, que se propuso considerar como económico, todo acto de asignación de recursos escasos a fines alternativos (Caillé, 2009:21). Pareciera que esa definición, como decimos, dominante, equipara lo económico con la elección racional, puesto que se orienta a considerar que: el comportamiento que apunte a economizar recursos escasos procediendo a un cálculo de costos y de las ventajas de acción o de elección, es un comportamiento económico. En esa misma dirección, pareciera que, únicamente, el libre mercado permitiría garantizar una coordinación eficiente entre consumidores racionales, por lo que todas las relaciones sociales deben organizarse según una lógica mercantil de compra y venta de los recursos escasos con arreglo de las necesidades subjetivas.

Pero, la evidencia histórica nos muestra otra cosa. El modo de producción capitalista, al privilegiar el lucro y la acumulación, provoca crecimiento económico y aumento de la productividad pero, a su vez, genera inestabilidad en el sistema, socava la cohesión social y multiplica la desigualdad. Nunca, en toda la historia de la humanidad fueron producidos tantos bienes y servicios de interés colectivo, pero a su vez, nunca, hubo tanta injusticia para acceder a los mismos, lo que es interpretado por los defensores del modelo capitalista como una consecuencia de las diferencias naturales, producto del mayor esfuerzo y sagacidad de unos, frente a la falta de voluntad y creatividad de otros. Ese fenómeno lo tenemos ante nuestros ojos todos los días. Basta con viajar por la Autopista del Sol y ver, por un lado, la opulencia de Escazú y, por otro lado, las necesidades de Pavas, simplemente divididos por el cañón de un río. La lógica de un sistema montado en los valores éticos del capitalismo no es aceptable ni es sostenible porque es socialmente excluyente e injusta.

De ahí, que se debe variar la ecuación y se debe empezar a transitar hacia escenarios que, haciendo prevalecer el valor de lo humano, establezcan como fundamental la satisfacción progresiva de las necesidades de la ciudadanía la postergación del lucro y la acumulación. Se debe reconocer (Caillé, 2009:25) que, históricamente, han existido diferentes formas de intercambio entre los seres humanos: la reciprocidad (intercambio caracterizado por relaciones simétricas y horizontales), la redistribución (una cúspide que se apropia de los recursos y los reparte), y el intercambio (que es el único que corresponde al mercado), y que para cada uno de esos sistemas de intercambio debe existir un sistema de valores. Igualmente, reconociendo las diferentes formas de intercambio, se debe conceptualizar que existen tres formas de producir riqueza: el modo mercantil y monetario (el mercado), el modo mercantil no monetario (la redistribución), y el modo no mercantil no monetario (la reciprocidad).

Obviamente, y por razones histórico-culturales, la producción mercantilista monetaria goza de un mayor prestigio que las otras formas de producción de riqueza. Lo que es más, el grado de comprensión de las formas alternativas de generación de valor se rompe en la legitimación, en mucho, porque se ha asumido que todo tiene un precio que se debe pagar. Con esto, usualmente, el dinero condensa ese valor de lo deseado y, socialmente, se ignora que algunas necesidades son más urgentes que otras. Por esas razones, el éxito está mucho más en el tener que en el ser, lo que nos arrastra a dicotomías ridículas de excesiva ostentación, frente a necesidades básicas insatisfechas. Y es, precisamente, en esta exclusión de ciudadanía, que la Economía Social encuentra campo fértil para su proliferación.



Seguendo a Coraggio (2008), se deben reelaborar las bases conceptuales de lo qué es la economía y la función de la misma, y acogemos su definición de economía como:

(...)El sistema de instituciones y prácticas que se da una comunidad o una sociedad de comunidades e individuos para definir, movilizar o generar, distribuir y organizar combinaciones de recursos (relativamente escasos o no), con el fin de producir, intercambiar y utilizar bienes y servicios útiles para satisfacer de la mejor manera posible y a través de las generaciones las necesidades que se establecen como legítimas de todos sus miembros (Coraggio, 2008:19).

Esta definición tiene consecuencias conceptuales y prácticas como que se concibe lo económico dentro de una construcción social-temporal, lo que significa que es histórico y cultural y, por tanto, cambiante.

Es en este contexto, en donde adquiere relevancia la búsqueda de alternativas como la Economía Social, pero requerimos conceptualizarla. En esa dirección, debe reconocerse que no existe una definición universalmente aceptada de lo que debemos entender por Economía Social, lo que es más, se levantan voces calificadas en diferentes regiones que proponen otras denominaciones como Economía Solidaria, Economía Popular, Economía Comunitaria, Economía Alternativa, y Economía Laboral. En lo personal, prefiero el concepto de Economía Social, me parece que es más inclusivo y abarca la pretensión de lo solidario, lo popular, lo comunitario, lo alternativo y lo laboral.

En todo caso, distingamos, por ahora, a qué se opone la Economía Social. Hay consenso en que discrepa con la Economía Capitalista, con la Economía Planificada y economía con un tercer sector económico caritativo y asistencial. La discrepancia con la Economía Capitalista se centra en los valores mismos del modelo, no se comparten ni el lucro ni la acumulación. El bienestar individual está por encima del bienestar colectivo, se concibe al mercado como la única organización económica eficaz y, por tanto, legítima, y esto, lleva a dogmatizar el principio del individualismo utilitarista.

Se diferencia del modelo de Economía Planificada en tanto que se sustituye el poder omnipresente del mercado por la gestión económica racional del Estado autoritario, se limita la libertad al hacer obligatoria y no voluntaria la participación del individuo en las diversas organizaciones y se subordina a la persona al poder autoritario sin práctica democrática.

Existe una divergencia con un sector económico caritativo y asistencial, como el desarrollado en Inglaterra y Estados Unidos. Estos sectores satisfacen necesidades colectivas que no son cubiertas ni por el mercado ni por el Estado, siendo atendidos mediante la filantropía y la caridad, es decir, mediante prácticas benevolentes y asistenciales.

En esa dirección, intento dar una definición propia de lo que es Economía Social, a la que concibo como un sector de economía en el cual prevalece la asociatividad en función de la satisfacción de las necesidades de la ciudadanía, en el cual se hace prevalecer al ser humano y al objeto social por sobre el capital, en el cual hay adhesión voluntaria y abierta, en el cual se tiene un control democrático de los miembros sobre los órganos de gobierno, en el cual se defiende y aplica el principio de solidaridad, y en el cual se tiene autonomía de gestión e independencia de los poderes públicos.

### Características de la Economía Social

En este acápite se va a hacer uso de la terminología utilizado por la Comisión de la Comunidad Europea para caracterizar a las organizaciones que pertenecen a la Economía Social. Así, se establece que:

Una empresa pertenece a la economía social si su actividad productiva se basa en técnicas de organización específicas. Estas técnicas se fundamentan en los principios de solidaridad y participación (que fundamentalmente responde a la norma un hombre un voto) entre sus miembros, sean estos



productores, usuarios o consumidores, así como en los valores de autonomía y de ciudadanía (Barrantes, 2000:24).

De esta definición general se derivan una serie de características que identifican a la Economía Social, y que desarrollamos así: a-) no tiene relación con la economía pública ni con la economía capitalista, b-) puede obtener beneficios de su actividad productiva, c-) necesita de capital para desarrollar su actividad económica, d-) no existe relación directa entre el capital aportado y el beneficio atribuido, e-) la toma de decisiones está vinculada directamente con los asociados y no con el capital, f-) libre asociación, g-) gestión democrática, h-) no acumulación individual de beneficios, i-) solidaridad interna y externa, j-) calidad de los servicios y productos, k-) desarrollo del individuo por la formación y la cultura.

Se debe recalcar que la Economía Social es parte de la economía privada, con las particularidades propias de gestión y distribución que la diferencian de las otras manifestaciones económicas. El hecho de que puedan, las organizaciones de la Economía Social, obtener beneficios de su actividad, debe visualizarse en función de la subordinación de la apropiación individual al interés colectivo sobre la base de la satisfacción progresiva de las necesidades de los asociados.

En cuanto a la necesidad de capital para desarrollar las actividades, estas se dan en el entorno en el cual la organización de Economía Social convive y sobrevive, se dan en el entorno de una economía capitalista, por lo tanto, para gestar el producto o servicio se requiere de flujos de capital que hagan posible la consecución de sus objetivos empresariales.

La distribución de los excedentes o beneficios de la actividad debe de estar en función del interés colectivo, privilegiándose la persona y el trabajo, y no del aporte de capital. El principio democrático que privilegia, en términos relativos, el principio de “una persona, un voto” es, conforme a la naturaleza de las organizaciones de la Economía Social, donde se proclama la supremacía de la persona sobre el capital, y una expresión práctica de esa condición es precisamente ese principio de un voto por asociado.

La libre asociación es una herencia de los principios liberales, que potencia el ejercicio de un derecho inherente a la persona para adherirse o retirarse de cualquier organización. Si el ser humano y la satisfacción de sus necesidades son el motor de la Economía Social, la libertad de asociación es un corolario indispensable para el desarrollo de ésta.

La gestión democrática implica que se tome la opinión y consideración de todos los miembros de la organización. Igualmente, se refiere al control colectivo de las decisiones y a la garantía que dicta que las discrepancias tienen que ser atendidas en el cuerpo social.

La no-acumulación individual de beneficios se da conforme a la diferencia fundamental entre los valores de la Economía Social y los enunciados del capitalismo. En cualquier expresión, la acumulación individual genera discriminación, y en sí misma, violación del principio de satisfacción de las necesidades de los componentes del grupo social.

La solidaridad interna y externa es un compromiso que se plasma en el enunciado “Nada en solitario... Todo en solidario”. Este concepto se funda en una doble dirección, por un lado, hacia el compromiso con el grupo social que compone la organización, y por el otro, hacia el entorno social donde se ubica.

La calidad de los servicios y de los productos corresponde al rompimiento del paradigma de que lo colectivo es enemigo de lo excelente. Es imperativo que en la Economía Social se construyan indicadores y mediciones que promuevan la excelencia y la calidad del objetivo social con el que se trabaja.

El desarrollo del individuo, por la formación y la cultura, implica la creación y el impulso de espacios que potencien al ser humano a las mejores condiciones materiales y espirituales, con el objetivo de satisfacer sus necesidades.



Se debe insistir en las características de las organizaciones de la Economía Social, es decir: la libre adhesión, la gestión democrática, la no-acumulación individual de beneficios, la solidaridad interna y externa, la propiedad común de los resultados y la utilidad social, entre otras. De ahí, el marco normativo costarricense ha permitido la existencia y funcionamiento de un abanico de alternativas, dentro de las que procedemos a enumerar: las cooperativas, las asociaciones solidaristas, las empresas comunales desarrolladas por las asociaciones de desarrollo comunal, las organizaciones mutuales, las empresa fundada en asociaciones civiles, las sociedades anónimas laborales, la empresas promovidas por el sector sindical, las sociedades públicas de economía mixta (SPEM), las fundaciones, las sociedades civiles, los centros agrícolas cantonales, las asociaciones que administran los acueductos rurales (ASADAS), los sindicatos de producción, el Banco Popular y de Desarrollo Comunal, la sociedad de seguros de vida del Magisterio Nacional, entre otras. Queda pendiente realizar un estudio detallado de la naturaleza, marco jurídico, funcionamiento y orientación de las organizaciones indicadas, pero por el momento, basta con ratificar la manifestación de que, es posible, conforme el marco normativo, la existencia y funcionamiento de organizaciones de Economía Social.

### Coaching: Un Modelo Para Contribuir A La Gestión De Empresas De Economía Social

El coaching permite desarrollar el máximo potencial de cada uno de los colaboradores que forman parte de nuestra organización. Es mediante una metodología basada en preguntas que se impulsa a quien recibe el proceso (coachee) a detectar oportunidades de mejora y encontrar sus propias soluciones ante las diversas situaciones que pueda enfrentar en su quehacer diario.

A pesar de ser considerada relativamente novedosa, esta herramienta ha sido utilizada con mayor frecuencia dentro del sector privado y con una menor regularidad en el sector público y de Economía Social. Sin embargo, el coaching y las empresas de Economía Social convergen en la importancia que le dan al ser humano como centro de las organizaciones y en fomentar el desarrollo de las personas.

Partiendo de lo anterior, a lo largo de este artículo se presenta un modelo propuesto para la aplicación del coaching gerencial en empresas del tercer sector. Es pertinente rescatar, que el modelo en cuestión fue desarrollado durante el segundo semestre de 2012 como parte de un estudio de proyecto de graduación de tesis.

Además, debe aclararse que el modelo incluye la identificación de indicadores financieros prioritarios para la organización, esto como parte del objeto de estudio de la investigación. Sin embargo, el mismo no se limita a la identificación únicamente de este tipo de información, sino que, por el contrario, puede ser adaptado para el establecimiento de otro tipo de situaciones dependiendo del objetivo con el que se aplique.

Ahora bien, el modelo (figura 1) deber ser entendido como una especie de guía para la aplicación de la herramienta. Este fue desarrollado por Barrantes y Barrantes (2013) para mostrar una forma de aplicación del Coaching y establecer situaciones de mejora así como la identificación y medición de los indicadores financieros para la empresa en cuestión.

En este sentido, a continuación se describen la serie de pasos que lo conforman tomando como base la figura adjunta.

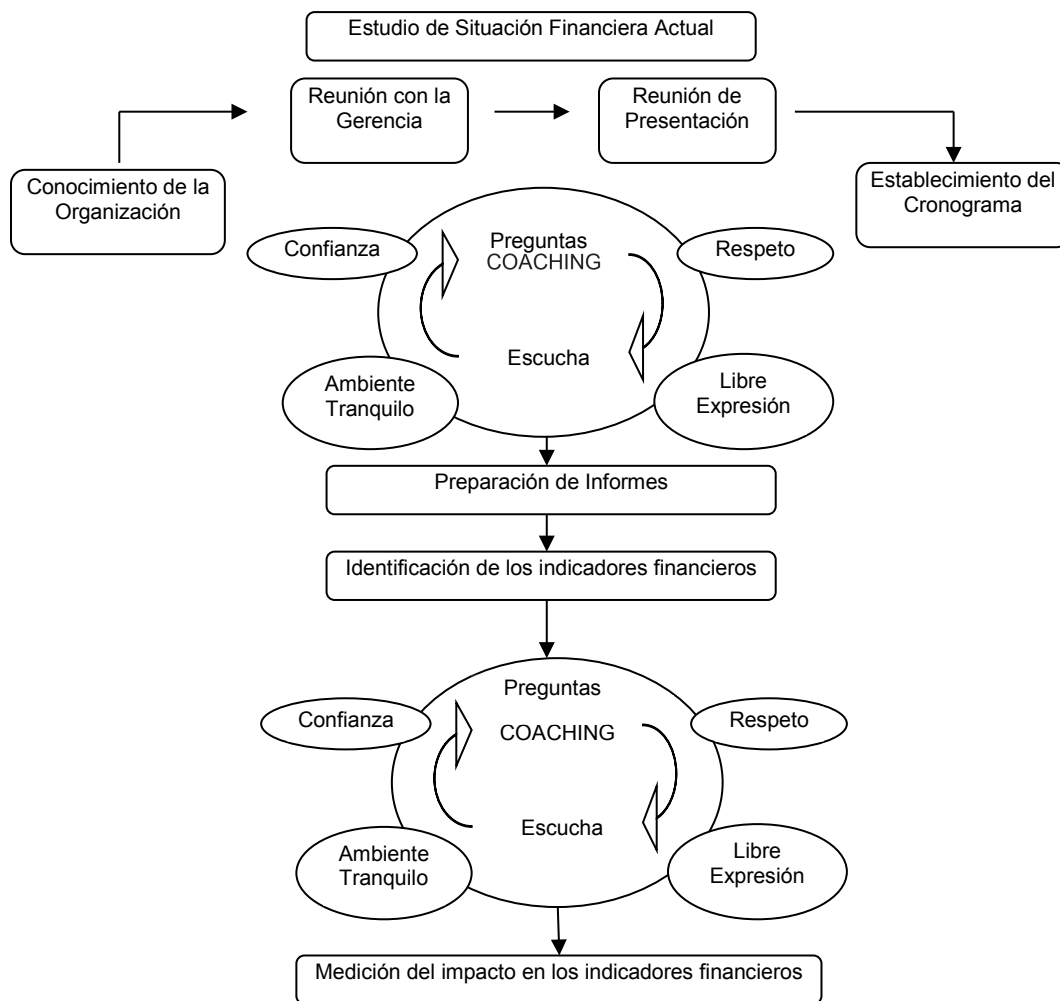
Es indispensable realizar una revisión inicial de la situación actual de la empresa, en este caso la financiera, para poder tener un punto de partida que sirva de comparación con los posibles resultados que se obtengan al finalizar la aplicación de la totalidad del modelo.



Comprender el tipo de organización en la que se va a aplicar la herramienta es otro aspecto fundamental. Se debe establecer el área en la cual se desarrolla la organización, la actividad que realiza, sus objetivos y el tipo de profesionales que la conforman, entre otros.

Realizar una reunión con la gerencia general es recomendable, esto con el fin de establecer las expectativas que se tienen del proceso, así como la determinación de cuáles son las situaciones o necesidades, que de forma general, se han logrado identificar desde la gerencia y rescatar la labor financiera que se hace a lo interno de la organización.

Figura 1: Modelo de aplicación de Coaching para empresas de economía social y medición del impacto en los indicadores financieros



Fuente: Barrantes, A. & Barrantes, C. 2013

La reunión de presentación pretende consolidarse como un primer contacto con los participantes del proceso de coaching gerencial, para que tengan la oportunidad de conocerse entre sí (coach y coachees), poder evaluar de forma general la actitud de los copartícipes, dar a conocer qué es lo que se pretende alcanzar y cuál es el objetivo y, por último, abrir un espacio para evacuar dudas o consultas que se tengan al respecto, con el fin de disminuir la ansiedad o resistencia que se pueda generar a partir del proceso.



Este primer encuentro es muy importante para que todos los colaboradores involucrados tengan conocimiento del proceso en el que están participando, lo entiendan y tengan la disposición de obtener provecho del mismo, puesto que el resultado del Coaching va a depender, principalmente, de la labor que cumplan los coachees.

La creación de un cronograma de reuniones permite darle orden al proceso, tanto para las sesiones grupales como las individuales, en donde, de común acuerdo, se establecen fechas para la realización de las actividades y, de cierta forma, se garantice la participación de los colaboradores involucrados. El cronograma debe ser flexible, principalmente en los casos de las sesiones individuales, para permitir la reprogramación de sesiones que, por circunstancias ajenas, se cancelen en el tiempo previsto.

Se lleva a cabo la primera etapa de la aplicación de la herramienta coaching gerencial, en donde la labor del coach va a determinar la calidad y pertinencia de la información que se obtenga gracias a la “escucha profunda” o la atención que este preste a lo que está abordando el coachee, este ejercicio es el punto de partida para la formulación de las preguntas que van a dar continuidad al proceso y que, además, están basadas en el conocimiento de la organización, en la reunión con la gerencia.

Es de suma importancia que durante la etapa de aplicación de la herramienta se propicie un ambiente tranquilo, de libre expresión y de respeto que permitan generar niveles de confianza apropiados para el óptimo desarrollo de las sesiones y para que no se limiten los temas u opiniones que puedan ser traídos a la conversación.

Durante el proceso de aplicación del coaching gerencial se recomienda, como parte de este modelo, que se incorporen dos modalidades, iniciando con las sesiones grupales y concluyendo con las individuales. La información que se obtiene de cada una de estas modalidades es diversa por las características propias de cada tipo de sesión, es por ello que se insiste en la ejecución de ambas. En este sentido, se logra obtener información más completa por parte de los coachees ya que las debilidades de una modalidad se contrarrestan con las fortalezas de la otra.

Una vez concluida cada sesión deben prepararse informes con la sistematización de la información tanto para efectos de la gerencia que contrata el servicio como para el seguimiento que debe darle el coach al progreso de los participantes. Los informes deben incluir los principales temas tratados durante las sesiones y las situaciones, áreas de trabajo o necesidades que se pueden mejorar dentro de la organización. Se presentan a manera de resumen general puesto que se debe garantizar la confidencialidad de la información que se aborda durante las sesiones.

A partir de las áreas de mejora identificadas a lo largo de las conversaciones, las cuales pueden ser de diversa índole, se desprenden los indicadores financieros que se priorizan a nivel de la organización y que podrían verse impactados de manera positiva si se trabaja en esas situaciones, específicamente, mediante un proceso de acompañamiento.

Es aquí donde se rescata la habilidad por parte del coach, quien es el responsable de establecer relaciones entre las situaciones abordadas y cómo éstas se pueden traducir en impactos financieros e indicadores. Se realiza una segunda etapa de aplicación de coaching gerencial para trabajar directamente sobre esas situaciones que impactan los indicadores financieros. Al igual que en la primera etapa del proceso de aplicación, durante ésta segunda se deben incorporar tanto sesiones individuales como grupales, las cuales deben sistematizarse para facilitar el análisis de la información.

Una vez concluido el proceso, se miden los resultados obtenidos con la aplicación del modelo completo para establecer el impacto que se logró con apoyo de la herramienta de coaching gerencial en los



indicadores financieros que se identificaron como prioritarios durante la primera etapa, realizando una comparación de la situación inicial con la final.

Finalmente, se realiza una reunión grupal final que permita una especie de cierre o conclusión acerca del proceso en general, donde se expongan los principales hallazgos, los avances y las mejoras que se pretenden implementar a partir del acompañamiento realizado, así como, el reconocimiento del cambio entre la situación inicial de la organización y el cambio positivo al finalizar la aplicación.

El objetivo de esta reunión final es propiciar la retroalimentación para resaltar el papel protagónico que tuvo cada participante en la mejora de la gestión y destacar que las soluciones planteadas y puestas en práctica se generaron desde cada uno de ellos. De esta manera, se fomenta el empoderamiento en los participantes. Cada una de las situaciones que se identifiquen como oportunidades de mejora a partir del proceso de acompañamiento deben monitorearse de manera continua para mantener y mejorar la gestión de la organización.

La incorporación de este modelo es de suma importancia para cualquier empresa de Economía Social, ya que de la eficiencia de la gestión operativa y financiera va a depender la generación de mayores excedentes que, a su vez, pueden reinvertirse para el crecimiento de la organización, y consecuentemente, se garantizarían mejores resultados para quienes la conforman, así como para los usuarios en la dotación del servicio para beneficio de la comunidad. Es decir, con la aplicación del modelo de coaching se pretende que todos los esfuerzos se encaminen a la consecución del objetivo social para el que fue creada la organización, en este caso, perteneciente al Tercer Sector de la Economía.

#### Conclusiones

Se plantea un modelo de aplicación de Coaching Gerencial para empresas de economía social que procure incrementar el potencial de cada uno de sus asociados, con el objetivo de que cada uno de los departamentos sea más eficiente, lo que se traduce como una mejora en la organización en general y como la cobertura de la necesidad social para la cual fue creada la empresa.

El procurar maximizar el potencial tiene un valor especial dentro de las empresas de Economía Social, puesto que en ellas el eje central es el ser humano y en el Coaching lo es de igual manera. Además porque en estas organizaciones el capital humano también es dueño de la empresa y va a formar parte de la misma hasta que él o ella así lo quieran.

Es por ello, que las situaciones de mejora que logren ser identificadas mediante el modelo y que sean consideradas como prioritarios para la empresa en la que se aplique son trabajadas mediante la metodología de Coaching, y deben monitorearse de manera continua para mantener y mejorar la gestión de la organización.

Lo anterior, es de suma importancia para cualquier empresa de Economía Social, ya que de la eficiencia de la gestión operativa y financiera va a depender la generación de mayores excedentes que a su vez, pueden reinvertirse para el crecimiento de la organización, y consecuentemente, se garantizarían mejores resultados para los asociados (trabajadores y co-dueños de la cooperativa), así como para los usuarios en la dotación del servicio a la comunidad, el cual es el objetivo primordial de este tipo de organizaciones como parte del Tercer Sector de la Economía.

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José Manuel Núñez González, Licenciado en Derecho de la Universidad de Costa Rica. Máster en Administración Pública con énfasis en Economía Social de la Universidad de Costa Rica. Actualmente se desempeña como Académico de la Universidad Nacional de Costa Rica y es de igual forma el coordinador del Centro de Desarrollo Gerencial del mismo centro de estudios. Además se ha desempeñado profesionalmente en la asesoría de cooperativas, asociaciones y otras organizaciones de Economía Social. Asimismo, cumplió funciones de diputado de la Asamblea Legislativa de Costa Rica en el período de 1998 -2002. Además, ha participado en la publicación de varias obras la Economía Social y el Derecho.

Cynthia Barrantes Jiménez, Bachiller en Comunicación Colectiva con énfasis en Relaciones Públicas de la Universidad de Costa Rica y Licenciada en Administración con énfasis en Gestión Financiera de la Universidad Nacional de Costa Rica. Actualmente labora para el Centro de Desarrollo Gerencial de la Universidad Nacional de Costa Rica como gestora de proyectos, consultora y capacitadora, en donde trabaja con instituciones públicas, empresas privadas y organizaciones de Economía Social.



# CONDICIONES DE VIDA EN COMUNIDADES RURALES Y URBANAS EN LA REGIÓN CENTRO DESIERTO DEL ESTADO DE COAHUILA

Verónica De León Estavillo, Universidad Autónoma de Coahuila

Silvia Rodríguez Reyes, Universidad Autónoma de Coahuila

Nohemi Canales Carrizales, Universidad Autónoma de Coahuila

## RESUMEN

*En este trabajo se presentan los resultados de un estudio comparativo sobre condiciones de vida en comunidades rurales y municipios de la región centro desierto del Estado de Coahuila México, y que tiene como finalidad contribuir a que los programas de apoyo gubernamentales existentes tengan un enfoque más integral y correspondiente a las “realidades” encontradas. El estudio realizado es de carácter exploratorio y descriptivo, los métodos utilizados corresponden a investigación cualitativa y cuantitativa. Los resultados obtenidos reflejan algunos elementos de coincidencia en las condiciones de vida entre las comunidades urbanas y rurales, así como elementos que establecen la diferencia en dichas condiciones de vida.*

**PALABRAS CLAVE:** Condiciones Economicas y Sociales de Vida, Calidad de Vida, Desarrollo, Programas De Apoyo

## LIVING CONDITIONS RURAL AND URBAN COMMUNITIES IN CENTRAL DESERT STATE OF COAHUILA

### ABSTRACT

*This paper presents the results of a comparative study on living conditions in rural communities and municipalities in the central desert of Coahuila Mexico, which aims to contribute to the existing government support programs, have a more holistic approach and corresponding to the realities found. The study is exploratory and descriptive methods used correspond to qualitative and quantitative research. The results show matching elements in the living conditions between urban and rural communities, as well as elements that make the difference in such living conditions.*

**JEL:** J17, J15, J11, I38

**KEYWORDS:** Economic And Social Conditions Of Life, Quality Of Life, Development, Support Programs

### INTRODUCCION

En este trabajo se presentan los resultados de la investigación realizada en 4 de los 13 municipios que conforman la región centro del Estado de Coahuila y que estadísticamente reportan una mayor actividad económica (INEGI 2010), así como seis ejidos, de los cuales cuatro forman parte del municipio de Cuatro Ciénegas de Carranza Coahuila y dos se encuentran entre los límites de los municipios de Frontera y San Buenaventura. Para ubicar el contexto en el que se ha realizado esta investigación se hace una descripción muy general del mismo. Coahuila es el tercer estado más grande de México y se encuentra ubicado al noreste de la república mexicana, sus condiciones climatológicas en la zona centro del mismo son extremas, correspondientes a una zona semidesértica – desértica, con una densidad poblacional de 18



personas por km. cuadrado y en el que de acuerdo al último censo poblacional (INEGI 2010) el 90% de su población es urbana y el 10% restante es rural, asimismo geográficamente tiene frontera con Estados Unidos de Norteamérica, lo cual hace que 9 de cada 1000 personas hayan migrado a dicho país según datos arrojados por el INEGI en el 2000.

Económicamente, Coahuila aporta al producto interno bruto( PIB) nacional el 3% y se encuentra empleado en sus diversas empresas el 3% de la población económicamente activa del país y tiene el 2.2 % de las unidades económicas también, sin embargo en el promedio de ingresos anual por persona al año en el Estado es de\$97,005.00 pesos contra el promedio nacional de \$99,114.00 pesos y la participación de la población económicamente activa (PEA) se encuentra que un 66% corresponde a los hombres y un 34% a las mujeres, asimismo dicha participación económica reflejada por núcleos poblacionales de entre 100,000 a 249,999 se observa en los resultados estadísticos del censo económico del 2010 que se concentra entre los rangos de edad en los hombres de los 30 a 49 años y en las mujeres de los 25 a los 44 años, no así en los núcleos poblacionales de 10,000 a 14,999 donde el promedio más alto se encuentra para los hombres entre los 20 y 54 años y en las mujeres entre los 20 y 44 años.

Las principales actividades económicas en Coahuila en base al porcentaje de aportación al PIB estatal se encuentra distribuido con un 3.3% para actividades primarias, un 44.82% para actividades secundarias y un 51.88% para actividades terciarias (INEGI 2009). En el lugar donde se realizó esta investigación, la actividad económica de mayor relevancia es la manufacturera y siderúrgica, así como de servicios y en muy menor escala la agrícola – ganadera. De los municipios participantes en este trabajo, se encuentran Monclova con 216,206 habitantes, Frontera, con 75,215, Castaños con 25,892, San Buenaventura con 22,149 habitantes

## REVISION LITERARIA

Los procesos de cambio vividos por la sociedad en general en las últimas décadas, han sido de gran impacto en nuestras formas de vida y vinculación con nuestro entorno. Los sistemas políticos y culturales, las formas de producción, la tecnología, así como la comercialización de bienes y servicios han cambiado vertiginosamente llevando a la sociedad a nuevas formas de interacción y de vida. El desarrollo de grandes urbes ha traído como consecuencia la concentración de núcleos poblacionales que demandan servicios de salud, educación, infraestructura de caminos y vialidades, alimentos y vivienda entre otros. Lo anterior ha generado la migración de personas que habitaban usualmente en el campo (medio rural) a estos centros urbanos y con el abandono de actividades relacionadas con la producción de alimentos, en busca de tener a la mano servicios de salud, educativos y mayores opciones de actividad económica. Para los gobiernos implica el generar o ampliar sus programas de apoyo para lograr un desarrollo más armónico de los diferentes sectores de la población y propiciar el desarrollo de capacidades que permitan que los habitantes enfrenten los retos con mayor éxito que este modelo económico impone.

En las organizaciones que desean ser competitivas, tales procesos deberán tener un enfoque sistémico para efecto de poder alinear todas sus acciones, tales como la movilización de mano de obra, cambios de oficios, necesidad de rápidos aprendizajes de nuevas tecnologías, adecuación e interacción en diferentes culturas organizacionales, cambios financieros, regulaciones ambientales y fiscales que traen en consecuencia cambios en las relaciones de trabajo, en las relaciones de familia y en el individuo mismo, según la hipótesis de René Laperriere. (2) Todas las circunstancias descritas parecen ser adversas a la posibilidad de lograr calidad de vida por lo que estudiar, plantear y aplicar soluciones prácticas a esta problemática, representa una necesidad inmediata fundamental.

El interés por los estudios relacionados con Calidad de Vida ha existido desde hace mucho tiempo, sin embargo la aparición del concepto como tal y la preocupación por una forma de evaluación sistemática y científica de la misma es reciente. Este concepto comenzó a popularizarse desde la década de los sesenta



hasta convertirse en un concepto muy utilizado en diferentes ámbitos como el económico, político, educativo, salud, social y otros más. La expresión de Calidad de Vida aparece en debates de carácter público en torno al medio ambiente y al deterioro de las condiciones de la vida urbana, así como de la preocupación por contrarrestar las brechas de la desigualdad social.

La preocupación por la creciente industrialización y sus consecuencias hace crecer la necesidad de medir a través de datos objetivos estos efectos sobre las nuevas formas de vida en la sociedad. A partir de las ciencias sociales se trabaja en establecer indicadores que den una perspectiva objetiva de tipo económico y social como una primera etapa, e incorporándose posteriormente elementos subjetivos relacionados a las formas de convivencia (Arostegui 1998). El desarrollo y perfeccionamiento de indicadores sociales, en los siguientes años provocará un proceso de diferenciación en la evaluación y estudio de este concepto. Un enfoque cuantitativo y uno cualitativo.

El enfoque cuantitativo tiene como propósito operacionalizar la Calidad de Vida y se refiere a condiciones externas relacionadas con el entorno como la salud, el bienestar social, las relaciones sociales, el estándar de vida, la educación, la seguridad pública y el manejo del ocio y “el intento sistemático e integrado para conceptualizar, accionar y medir, por medio de un conjunto de indicadores sociales, la diversidad de aspectos que conforman el bienestar” (Setien, M.L. 1993:45) El enfoque cualitativo adopta una postura de escucha y atención a la persona mientras relata sus experiencias, desafíos y problemas y como los servicios sociales pueden apoyarles eficazmente. Una tercera habla sobre las condiciones de vida y su interacción con el medio ambiente.

Aún existe una falta de consenso sobre la definición del constructo y su evaluación. Así, históricamente han existido dos aproximaciones básicas: Una que lo concibe como una entidad unitaria, otra que lo considera como un constructo compuesto por una serie de dominios. En 1992, añadieron una cuarta, según éstas la Calidad de Vida ha sido definida como la calidad de las condiciones de vida de una persona desde sus condiciones de vida, de su satisfacción con la vida, de la combinación de ambas y de la escala de importancia que le da a cada una. A manera de resumen se puede decir que los elementos que se contemplan en un estudio sobre calidad de vida pueden quedar incluidos en tres grandes indicadores: sociales, psicológicos y ecológicos.

Los indicadores sociales y psicológicos por si solos pueden deducir su contenido y por indicadores ecológicos se entiende aquellos que miden el ajuste entre los recursos del sujeto y las demandas del entorno. A pesar de la aparente falta de acuerdo entre los investigadores sobre el alcance de la definición de Calidad de Vida y la metodología utilizada para su estudio, el concepto ha tenido un impacto significativo en la evaluación y planificación de servicios durante los últimos años, tal como lo demuestran los trabajos realizados por organismos como la Organización para la Cooperación y el Desarrollo Económico (OCDE), la Organización de las Naciones Unidas (ONU), el Instituto Nacional de Estadística (INE), quienes han hecho un arduo trabajo por elaborar indicadores e índices del desarrollo social, (Lazerfeld 1985) y Díez Medrano (1992) .

Algunos estudiosos la han definido como la capacidad que posee el grupo social ocupante de satisfacer sus necesidades con los recursos disponibles en un espacio natural dado que abarca los elementos necesarios para alcanzar una vida humana decente. Según la OMS (Organización Mundial de la Salud) es: “ la percepción que un individuo tiene de su lugar en la existencia, en el contexto de la cultura y del sistema de valores en los que vive y en relación con sus objetivos, sus expectativas, sus normas, sus inquietudes. Se trata de un concepto muy amplio que está influido de modo complejo por la salud física del sujeto, su estado psicológico, su nivel de independencia, sus relaciones sociales, así como su relación con los elementos esenciales de su entorno”.



El concepto de Calidad de Vida, a lo largo del tiempo se ha definido como la calidad de las condiciones de vida de una persona, como la satisfacción experimentada por la persona con dichas condiciones vitales, como la combinación de componentes objetivos y subjetivos, es decir, Calidad de Vida definida como la calidad de las condiciones de vida de una persona junto a la satisfacción que ésta experimenta y, por último, como la combinación de las condiciones de vida y la satisfacción personal ponderadas por la escala de valores, aspiraciones y expectativas personales.

Sin embargo se estarían obviando aspectos que intervienen directamente con la forma de interpretar las situaciones como positivas o negativas, es decir, condiciones, circunstancias y aprendizajes que influyen la escala de valores y las expectativas de las personas, la cultura misma. Para Schalock (1996), la investigación sobre Calidad de Vida es importante, porque el concepto está emergiendo como un principio organizador que puede ser aplicable para la mejora de una sociedad como la nuestra, sometida a transformaciones sociales, políticas, tecnológicas y económicas. No obstante, la verdadera utilidad del concepto se percibe sobre todo en los servicios humanos inmersos en una revolución de calidad que propugna la planificación centrada en la persona y la adopción de un modelo de apoyos y de técnicas de mejora de la calidad. Actualmente es un esfuerzo de toda acción política tanto a nivel nacional, como internacional para lograr dignidad en la vida humana, por otro lado, es un fruto del trabajo de la organización social, de la misma tecnología y sobre todo, del buen uso del medio ambiente. Es el replanteamiento de economía orientada por un nuevo humanismo, donde el progreso económico se armoniza con el progreso social.

## **METODOLOGÍA**

La investigación realizada fue de carácter exploratorio – descriptivo. Se combinaron técnicas cuantitativas sobre condiciones económicas de vida y técnicas cualitativas como la etnografía en el estudio de las comunidades ejidales. Para la primera parte se levantaron encuestas, a través de entrevistas en los domicilios de las familias de los trabajadores en la cual se tomó como base para el diseño de la misma, preguntas relativas al nivel de vida y se incluyó una sección de opinión sobre sus condiciones de vida y satisfacción para con la comunidad donde vive. Se tomó como base para la elaboración de la encuesta los ocho campos de “Preocupación Social” que la ONU ha propuesto como indicadores para la medición del bienestar social. En el levantamiento de la información con las familias, se capacitó a los entrevistadores sobre el manejo del instrumento, así como en la técnica de entrevista, y se nombró a un grupo encargado del procesamiento de los datos obtenidos, mismo que se llevó a cabo en programa Excel para facilitar su cálculo, rapidez y exactitud.

En la parte correspondiente a las condiciones de vida en las comunidades rurales (ejidos) se realizaron entrevistas selectivas a personas relacionadas con la ejecución de programas de apoyo sobre todo en lo concerniente a servicios sociales como los de salud y educación. Asimismo se realizó la aplicación de la encuesta sobre condiciones de vida a las mujeres, jefas de familia, y se hicieron reuniones por separado con hombres y mujeres de dichas comunidades, siguiendo el protocolo de relación establecido en cada comunidad.

## **RESULTADOS DE LA INVESTIGACIÓN**

Los Resultados Arrojados en las Encuestas Realizadas en Zona Urbana Muestran los Sigüientes Aspectos (Tabla 1)

Sobre su satisfacción en relación a su trabajo y la comunidad donde vive: Opiniones de lo que les agrada de la empresa donde laboran: las prestaciones, que se preocupan por la gente y su familia y las instalaciones, así como lo que les disgusta son los cambios de turno sin previo aviso, las jornadas de 7 a 7 no dejan tiempo para convivencia familiar, el trato de algunos jefes (déspota), pocos comentaron sobre el



sindicato, algunos mencionaron inseguridad en las condiciones físicas del trabajo. Opiniones sobre lo que les disgusta del lugar donde viven: una buena parte de la población encuestada del Municipio de Castaños mencionaron la falta de agua, drenaje y pavimentación en sus colonias, la falta de centros de distracción y centros comerciales (se deben trasladar a Monclova para realizar compras más específicas o ir a algún centro de diversión (cine por ejemplo). En colonias de Monclova y Frontera se sienten a disgusto con la falta de seguridad y el ruido. En las Zonas Rurales los Resultados Son los Siguietes: (Tabla 2)

Tabla 1.- Nivel y condiciones de vida en zonas urbanas .- Elaboración propia

CONCEPTO O RUBRO	RESULTADOS GENERALES
Composición general de la muestra	El número de integrantes por familia oscila entre 3 y 5 miembros como mayor frecuencia. La edad de los padres de familia se observó como mayor frecuencia en el rango de 25 a 30 años y en el de las mamás entre los 23 y 26 años. En el levantamiento de información el 81.32% de las parejas están casadas y 3.05% viven en unión libre, el 11.13% son solteros y 1.07% son solteras. El 83.48% manifestaron tener registrados a sus hijos y menos del 1% que no.
Alimentación	La religión más practicada es la católica en un 82% y el 18% practican otras. Se observa una tendencia en hábitos alimenticios al consumo de tortillas de harina, chorizo, arroz, frijoles, huevos, papas, y en menor cantidad frutas, verduras y otras leguminosas. Pocas familias manifestaron consumir nopales y en cuanto a la fruta consumen la de temporada, así como la verdura el consumo es la que se da en la localidad.
Salud	El servicio médico utilizado, en su gran mayoría, (87.25%) es el IMSS y solo el 7% acuden a médico particular. El 26.74% de las familias enfrentaron una emergencia de salud recientemente. El 24.95% dijeron que la familia contó con recursos para hacer frente a la emergencia de salud y un 1.79% que no. El 17.41% de las familias encuestadas ha tenido accidente de trabajo alguno de sus miembros. Las enfermedades que mencionaron con mayor frecuencia padecer son gripe, infecciones de garganta, presión y fiebre.
Económico: Ingresos	Los ingresos (mensuales) que las familias perciben son: 42.62% de las familias entre 6,100 y 7,500 pesos. 17.77% entre 4,100 y 5,000 15.43% de 5,100 a 6,000. 22.05% de 10,000 a 17,000
Distribución del ingreso	El 2% restante está en rangos más elevados de ingreso y que corresponde a una cifra no significativa del número de familias encuestadas. Del 100%, solo el 23.51% de las familias mencionaron tener integrantes que trabajen en otras empresas diferentes a la de ellos y solo el 1.97% que tienen ingresos adicionales por negocio propio. El mayor gasto que registran las familias es en comida y servicios. Solo el 3.77% de las familias mencionaron tener cuenta de ahorros. Se observó también que la gran mayoría, 62.11%, utilizan el transporte de la empresa y el 35% utilizan auto propio. El criterio de compra más frecuente es por los artículos en oferta o los más baratos. Sus hábitos de compra inciden en mayor número una vez por semana y los de consumo en despensa en carnes son de res y de pollo, así como embutidos, lácteos siendo los menos frecuentes la crema y el yogurt, de las leguminosas las más consumidas son el arroz y frijoles. Sobre la compra de frutas se refieren a que compran la de temporada y existente en la zona como la naranja, melón, plátano y manzana. En las verduras el criterio es el mismo. Se observó también que existe un consumo frecuente por semana de cerveza al menos una vez. (Principalmente fin de semana)
Educación	El nivel de escolaridad encontrado con mayor frecuencia es de preparatoria (Técnica) y Secundaria en los hombres. Y en las mujeres Primaria y Secundaria.
Vivienda	La gran mayoría, 64.45%, mencionó tener casa propia de interés social. El 14.9% pagan renta y 10.23% viven en casa prestada. El número de habitaciones en promedio es de 2 a 4. Hay 31 familias que todavía usan excusado de pozo, De 884 viviendas, en 159 el piso es de cemento y 2 tienen piso de tierra. La mayoría de las casas se ubican en zona popular urbana, solo 3 en ámbito rural. *
Miembros de la Familia con capacidades o necesidades especiales:	Solo una familia manifestó que su hija tiene problemas de lento aprendizaje. En la visita domiciliaria no pudo apreciarse alguna otra familia con una situación similar.

*Información obtenida mediante entrevistas selectivas:* Los ejidos tienen un promedio de 60 años de haberse constituido, la mayor parte de ellos, los propietarios son hombres (jefe de una familia). En los ejidos cercanos a caminos (carreteras), se encontró que aproximadamente un 30% de las familias algunos de sus miembros se van a trabajar por temporadas a Estados Unidos y luego regresan. Las mujeres,



madres de familia, no desean que sus hijos vayan a estudiar la Tele secundaria a otro ejido más cercano a carretera por temor a que los involucren en el consumo de drogas dado que en un restaurante cercano a carretera se presume que existe el problema. Las mujeres se casan muy jóvenes con hombres provenientes del mismo ejido o alguno cercano, solo muy pocas van a estudiar la secundaria y sus mamás aspiran a que vayan a trabajar a la ciudad. Entre los jóvenes varones, antes de casarse, llegan a practicar la zoofilia.(esta situación se da en los ejidos más alejados).(Información proporcionada por el médico rural). En los ejidos alejados, las que contestaron las encuestas y nos permitieron entrevistarlas fueron mujeres, una vez obtenida la aceptación del comisario del ejido, los hombres se mostraron reacios a ello.

Tabla 2 .- Resultados de las condiciones de vida en zonas rurales .- Elaboración propia

Concepto o rubro	Descripción
Composición general de la muestra	Número de familias encuestadas 135. No. de integrantes por familia (promedio) 4- 6 El 95.8% tiene registrados a sus hijos, el resto están aún muy pequeños. Se observaron matrimonios con más de 20 años de casados, hecho que puede corresponder a que el 70% de la población sobrepasan la edad de 45 años en uno de los ejidos, mientras que en los otros los matrimonios son parejas de diversas edades, reportándose unos con menos de 18 años de edad (principalmente las mujeres). En los ejidos más alejados no se encontró presencia significativa de algún credo religioso, ni de fiestas relacionadas a los mismos.
Alimentación	Adquieren sus alimentos en la Cd. más cercana, el resto en las tiendas Conasupo ubicada en la misma comunidad, otros productos como lácteos, carne, frijol, algunas hortalizas son producidas en 3 ejidos. Otros 3 no tienen producción agrícola de ningún tipo. En sus dietas alimenticias se observa un menor consumo de carne de cualquier tipo y su alimentación casi diaria son huevos, tortillas de harina, arroz y café como bebida. Los ejidos más alejados casi no consumen fruta y verdura y la leche el consumo promedio en familias con hijos menores es de 5 litros al mes.
Salud	El 90% de la población consulta en la Clínica Rural más cercana que pertenece al IMSS y en el caso de los ejidos más alejados se esperan al médico rural que los visita dos veces por mes. Las enfermedades más atendidas son las respiratorias, de lumbalgia, alta presión y diabetes. No es significativo el número de habitantes que utiliza servicios médicos particulares. Las mujeres no se hacen revisiones ginecológicas por el médico rural, algunas manifestaron que ellas van a la cabecera municipal. En el caso de los alumbramientos en los ejidos más alejados de las vías de comunicación carretera, se van con un mes de anticipación para tener a sus hijos en el hospital de la cabecera municipal y permanecen por un mes o dos en la ciudad antes de regresar. Anteriormente existía una partera, pero falleció y nadie siguió ese oficio en una de las comunidades más alejadas. No obstante el tipo de dieta casi no se observaron personas con problemas de obesidad. Principalmente en los ejidos más alejados.
Ingreso Económico	El 71.5% de las familias perciben 2 salarios mínimos (s.m.), el 26.8% 3 s.m. y el 1.7% 4 s.m. El 74.5% tiene cuenta de ahorro en un banco u otra institución financiera ya que es requisito para acceder a los programas de Pro Campo y Pro Gan.
Distribución del ingreso	El mayor gasto es en comida y aspectos de salud, posteriormente escuela, ropa y accesorios (es muy poco lo asignado) y lo hacen una vez al año. Las actividades económicas en los ejidos más alejados son la obtención del cerote que luego venden a intermediario que les compran a \$20:00 el kilo y de la recolección de oreganillo silvestre (cuando hay) el cual venden en sacos de 20 kilos a \$8.00 pesos el kilo.
Educación	Se cuenta con un maestro de Educación Primaria, los de nivel Secundaria asisten a Tele secundaria ubicada en el Ejido Dolores del municipio de Castaños a 22 km. de su comunidad, y otros en el Ejido Estanque de León ubicado a 10 km. En este no hay camino de terracería. El 79% de los habitantes cuenta con nivel primaria, el 10% secundaria y un 11% preparatoria.
Vivienda	Se detectaron en un 50% de las viviendas que no tienen piso de cemento. (Solo el 5% cuenta con cuarto de baño dentro de la vivienda en los ejidos cercanos a carretera). El 65% de las casas son de adobe, o enjarre de lodo con albarda y troncos de mezquite. En los ejidos cercanos a zonas urbanas las condiciones de vivienda son similares a las observadas en la zona urbana a excepción del drenaje que es fosa séptica. En las comunidades alejadas (3) no tienen letrinas hacen sus necesidades al aire libre. Los espacios son pequeños y con solo lo más indispensable.
Agua Potable	Uno de ellos, su fuente de agua depende de un pozo ubicado a 12 km. A excepción de dos ejidos que están prácticamente asimilados a una zona urbana que cuentan con servicio de agua potable, los otros 3 no cuentan con agua salvo la que recolectan de la escasa precipitación pluvial y en pozo abierto a la intemperie
Vías de Comunicación	Dos ejidos están a la orilla de la carretera, (Ejidos La Cruz y 8 de enero) y tienen todos los servicios. Otro se encuentra ubicado a 58 Km. de la carretera Monclova – Saltillo y 34km. de camino de terracería (Ejido Estanque de Norias). 2 se encuentran a dos y media- tres horas de camino a campo traviesa, carretera Cuatro Ciénegas - San Pedro (Lucio Blanco y Cuates de Australia) y uno a hora y media camino de terracería de la carretera Saltillo – Torreón.(Estanque de León) cuenta con un teléfono comunitario y fuente de energía eléctrica, Tres no tienen luz eléctrica, cuentan con celdas de energía solar.



Se encontró población en el ejido Lucio Blanco (el más lejano) que nunca han salido del mismo (principalmente mujeres). Se pudieron apreciar en la basura algunas envolturas de papas fritas y de que hay repartidores que les llevan cerveza y refrescos embotellados hasta allá (lo cual disgusta a las mujeres por los conflictos que en ocasiones se generan). Se percibió un acoplamiento “aparente” a ese estilo de vida y dependencia de los programas de apoyo que tiene establecidos el gobierno en sus diferentes instancias. Solo en uno de ellos, los habitantes mostraron una mayor disposición para organizarse y mejorar sus condiciones presentes de vida. Al preguntárseles si les gustaría trasladarse a vivir a la ciudad la mayoría de las mujeres con varios años de matrimonio mencionaron que no, que prefieren quedarse ahí porque en la ciudad ¿qué oportunidades de empleo tendrían? y ¿cuánto les costaría vivir?, así como el hecho de que no tendrían nada y de que sus hijos estarían expuestos todos los peligros de la ciudad.

De igual forma cuando se les preguntó que les gustaría para su comunidad mencionaron que los maestros vinieran puntualmente, que hubiese un buen camino y que les dieran capacitación para ellas aprender a hacer otras cosas y ganarse su dinero, así como “que el que lleva cerveza ya no lo haga”.

## CONCLUSIONES

Del estudio realizado al momento se concluye que si bien la zona urbana puede brindar una “mejor” opción de vida a los habitantes de zonas rurales, estos últimos anteponen a dicha opción situaciones relacionadas con la integridad física y emocional de sus hijos, así como de status o nivel social y de propiedad para incorporarse al estilo de vida en la ciudad. Se observa también que las personas en áreas rurales alejadas han “aprendido” a vivir de los programas de apoyo que las diferentes instancias de gobierno les ofrecen y podría decirse que la “motivación” de mejorar sus condiciones presentes de vida no se refleja en iniciativas que ellos mismos lleven a cabo, pues en estas comunidades se pudo apreciar que lo que se lleva de apoyo se debe repartir entre todos para evitar problemas en la comunidad.

Por otro lado las comunidades rurales más cercanas a zonas urbanas presentan en su población que los jóvenes se van en busca de mejores opciones de ingresos y los más grandes de edad son los que se quedan realizando las actividades características de esa comunidad. Podría decirse que estos jóvenes se encuentran entre dos formas de vida. El rol desempeñado por las mujeres en comunidades rurales cercanas a ciudades o cabeceras municipales es más activo en la toma de decisiones en dichas comunidades y contrasta con el que desempeñan las mujeres en los ejidos más alejados, muestran más dependencia de la actividad económica del o los hombres de la familia. Sin embargo son las que se quedan al frente de los ejidos con la crianza de los hijos y al resguardo de la propiedad ya que los hombres se ausentan en ocasiones por días en el monte para hacer la colecta de lechuguilla, oreganillo o incluso algunos trabajar en alguna mina cercana.

Por lo que en su momento podría debatirse si actualmente en las zonas urbanas la calidad de vida es mejor que en las zonas rurales.. Para evaluar el impacto de los programas que el gobierno ejecuta se sugiere tomar en cuenta aquellos elementos que se consideran como indicadores de Bienestar Social tomando en cuenta los dos enfoques el cuantitativo y el cualitativo. Finalmente, concluimos que el concepto de calidad de vida es relativo y que, como lo mencionan varios estudiosos del tema, es algo que hay que construir entre todos los habitantes de una comunidad y por ello es necesario cerrar brechas entre las diferencias de condiciones de vida de las zonas urbanas y rurales principalmente en lo concerniente a servicios de salud, educación y alternativas económicas, así como en conceptos más abstractos como éxito, felicidad, bienestar.

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Verónica de León Estavillo.- Catedrática Investigadora Perfil Promep en la Universidad Autónoma de Coahuila adscrita a la Unidad Norte en la Facultad de Contaduría y Administración, participante en el Cuerpo Académico Desarrollo Empresarial y Cultura Laboral

Silvia Rodríguez Reyes.- Catedrática Investigadora Perfil Promep en la Universidad Autónoma de Coahuila adscrita a la Unidad Norte en la facultad de Contaduría y Administración, participante en el Cuerpo Académico Desarrollo Empresarial y Cultura Laboral.



# **DISEÑO E IMPLEMENTACIÓN DE UN SISTEMA DE MANEJO DE RESIDUOS SOLIDOS URBANOS CASO PRÁCTICO EN EL MUNICIPIO DE CUATRO CIÉNEGAS DE CARRANZA COAHUILA**

Verónica De León Estavillo, Universidad Autónoma De Coahuila

Fernando Agüeros Sánchez, Universidad Autónoma De Coahuila

Diana Carolina De Hoyos Rodríguez, Universidad Autónoma De Coahuila

## **RESUMEN**

*En este trabajo se presentan los avances que se han logrado en el municipio de Cuatro Ciénegas de Carranza Coahuila sobre el manejo de los residuos sólidos urbanos y el proceso que se llevó a cabo para lograr la implementación de un sistema integral del manejo de los mismos, con la finalidad de dar cumplimiento a lo que la agenda XXI establece para las comunidades que aspiran ser denominadas "Pueblos Mágicos" por la Secretaria de Turismo en México. La metodología hasta hoy utilizada es de carácter mixto, con la utilización de herramientas como el marco lógico, investigación colaborativa, así como el manejo estadístico de datos sobre el análisis y clasificación de residuos. Los resultados obtenidos han permitido que este municipio sea denominado en marzo del 2012 "Pueblo Mágico".*

**PALABRAS CLAVE:** Agenda Xxi, Residuos Sólidos Urbanos, Pueblo Mágico

## **DESIGN AND IMPLEMENTATION OF A SOLID WASTE MANAGEMENT URBAN: CASE STUDY IN THE MUNICIPALITY OF CUATRO CIENEGAS COAHUILA**

### **ABSTRACT**

*This paper presents the progress that has been made in the municipality of Cuatro Cienegas de Carranza Coahuila on the management of solid waste and the process that was undertaken to achieve the implementation of a comprehensive system of handling them, in order to comply with the agenda XXI establishes for communities that aspire to be called "Magical Towns" by the Ministry of Tourism in México. The methodology used to date is mixed, with the use of tools such as the logical framework, collaborative research, as well as managing data statistical analysis and sorting. The results have allowed this municipality is called in March 2012 "Magic Town".*

**JEL :** Q 50, Q53, Q 56, Q 58

**KEYWORDS:** Agenda XXI, Residuos Sólidos Urbanos, Pueblo Mágico.

### **INTRODUCCIÓN**

El desierto Chihuahuense es el más grande Norteamérica, y se localiza primordialmente en los estados de Chihuahua y Coahuila, cubre también algunas pequeñas áreas de los estados de San Luis Potosí y Zacatecas en México y en los Estados Unidos abarca pequeñas partes de los estados de Arizona, Nuevo México y Texas. Cuatro Ciénegas de Carranza Coahuila está ubicada en la parte central del estado de Coahuila, a 80 kilómetros al oeste de la ciudad de Monclova, este valle es considerado el humedal más importante dentro del Desierto Chihuahuense y se le considera un oasis porque es un lugar con agua



permanente, compuesto por un sistema de pozas, humedales y pantanos. Estas características tan particulares, permitieron que desde hace varios miles de años se asentaran diferentes grupos humanos por largas temporadas (Valdés 1996).

El 7 de noviembre de 1994, se publicó en el Diario de la Federación que 84000 has. de este valle se decretaran como área natural protegida (ANP) porque científicos de diversas naciones que han estudiado este ecosistema encontraron más de 70 especies endémicas debido a la conformación de su sistema hidrológico superficial el cual se mantuvo aislado formando una cuenca cerrada y en sus pozas encontraron unas formaciones parecidas a piedras que se hacen por acumulaciones de sedimentos carbonosos y que son en realidad comunidades microbianas llamadas estromatolitos, las cuales son el resultado de la forma de vida más primitiva en el planeta y que de acuerdo a varios investigadores (Valeria Souza – UNAM entre otros), son uno de los actores de la formación del oxígeno en el planeta desde hace millones de años a través de la fotosíntesis.

La importancia que tiene el conservar este valle, es que para los científicos es un laboratorio viviente donde se pueden estudiar los orígenes de la vida en el planeta y establecer comparaciones con las bacterias que hasta ahora se ha encontrado en las aguas congeladas del planeta Marte, por lo que algunos científicos (astro biólogos) proyectan que un futuro biotecnológico para esta región las bacterias encontradas en Cuatro Ciénegas. Como resultado de estos descubrimientos, la región se proyectó en el escenario internacional y pasó a ser una región visitada por personas de diversas partes del mundo quienes generaron la demanda de servicios de hospedaje, alimentación, y guía de visitas a los lugares relacionados con el área natural protegida.

Actualmente, el municipio cuenta con 13,045 habitantes según el último censo hecho por INEGI (2010), y como actividades económicas principales están las relacionadas con la agricultura y ganadería y un poco de actividad minera, asimismo cuenta tan solo con una empresa en operación que emplea a 100 personas aproximadamente de la comunidad y una incipiente actividad turística en los últimos 7 años buscando tener un enfoque sustentable, de tal forma que estructuraron un plan estratégico para llegar a la denominación de Pueblo Mágico de acuerdo a los lineamientos establecidos por la Secretaría de Turismo (SECTUR) de nuestro país y logrando este objetivo el 7 de marzo de 2012.

Lo que aquí se describe es parte de las acciones que se tuvieron que realizar conforme a lo que se denomina Agenda XXI, o agenda desde lo local, concerniente al manejo de los residuos sólidos urbanos en la región.

## **REVISION LITERARIA**

### Los Pueblos Mágicos y la Agenda 21

A través de SECTUR se ha instrumentado un programa denominado Pueblos Mágicos, y en el que se establecen determinados criterios a lograr en una comunidad para que se le denomine o certifique como tal.

Un pueblo mágico es una localidad que tiene atributos simbólicos, leyendas, historia, hechos trascendentes, cotidianidad, que le dan características particulares y que significan una oportunidad para el aprovechamiento turístico, para lo cual serán consideradas aquellas que cuenten con una población base de 20,000 habitantes conforme a los criterios establecidos por SECTUR, sin embargo para aquellas localidades que su número de pobladores está fuera de ese rango pero que por sus atributos, riqueza cultural y natural, así como manifestaciones históricas, pueda ser considerada dentro del Programa, su solicitud se presentará al pleno del Comité Interinstitucional de Evaluación y Selección para que en su caso dictamine lo conducente.



La localidad en cuestión deberá encontrarse ubicada a una distancia no más allá de los 200 km. o bien el equivalente a dos horas de distancia por vía terrestre de un destino turístico consolidado o bien una población considerada como mercado emisor.

Los objetivos que dicha Secretaría ha establecido para este programa son el estructurar una oferta turística complementaria y diversificada hacia el interior del país, basada fundamentalmente en los atributos histórico – culturales y ambientales de localidades singulares, artesanías, festividades, gastronomía y tradiciones entre otras, asimismo también, se contempla la generación de otros productos tales como la aventura y el deporte extremo, el ecoturismo, la pesca deportiva y otros que signifiquen un alto grado de atracción dentro del territorio de la localidad participante. Esto conlleva a fomentar los flujos turísticos que generen mayor gasto por parte de los visitantes en beneficio de la comunidad receptora, así como la creación y/o modernización de los negocios locales, y que esta actividad se convierta en una estrategia más de desarrollo sustentable de las comunidades incorporadas a este programa.

Los criterios de incorporación al programa de Pueblos Mágicos establecidos por SECTUR, para aplicar a los apoyos gubernamentales derivados del mismo, requiere que las comunidades que apliquen al mismo integren un expediente con evidencias que reúna los siguientes puntos: Involucramiento de la sociedad y de las autoridades locales, Instrumentos de planeación y regulación, impulso al desarrollo municipal, oferta de atractivos y servicios, valor de la singularidad del lugar, “lo que lo hace mágico”, condiciones y espacios territoriales, impacto del turismo en la localidad y área de afluencia, desarrollo de capacidades locales, manejo de la agenda XXI.

El expediente integrado se remite a la Secretaría mencionada y se evalúa por un comité interinstitucional de evaluación y selección, mismo que determinará si cumple o no con los requisitos establecidos en dicho programa, y en su momento hacer las recomendaciones pertinentes para lograr el fin. Esta denominación tiene una duración de un año como etapa inicial, la cual implica compromisos a cubrir para la comunidad denominada en base a los indicadores establecidos en el manual de la Secretaría.

### Agenda 21

El Concepto de Programa 21 se gestó en la Conferencia Mundial sobre Medio Ambiente y Desarrollo Sostenible organizada por las Naciones Unidas en Río de Janeiro (Brasil) en el año de 1992 también conocida como Cumbre de la Tierra. Se trataba de apoyar iniciativas que construyeran un modelo de desarrollo sostenible para el siglo XXI de ahí su nombre.

La Agenda 21 fue suscrita por 172 países. Estos países se comprometen a aplicar políticas ambientales, económicas y sociales en el ámbito local de su propia Agenda Local 21, en la que deberían participar tanto ciudadanos como empresas y organizaciones sociales con el objetivo de generar y consensuar un programa de políticas sostenibles.

Se podría definir Agenda 21 como una estrategia global que se lleva a la práctica de manera local y que implica a todos los sectores de una comunidad: sociales, culturales, económicos y ambientales. Es un compromiso hacia la mejora del Medio Ambiente y de la calidad de vida de los habitantes de una comunidad, municipio o región. En principio la Agenda 21 debe contemplar tres aspectos: la sostenibilidad medioambiental, la justicia social y el equilibrio económico. Todas ellas dependen de la participación ciudadana.

Algunos temas de los que trata la Agenda 21 son, entre otros la protección de la atmósfera, la planificación y la ordenación de los recursos de tierras, la lucha contra la deforestación, contra la desertificación y la sequía, el desarrollo sostenible de las zonas de montaña. El fomento de la agricultura



y del desarrollo rural sostenible, la conservación de la diversidad biológica, la protección de los océanos y de los mares así como de las zonas costeras, la calidad y el suministro de los recursos de agua dulce, la gestión racional de los productos químicos tóxicos, de los desechos peligrosos, sean o no radiactivos, y de los desechos o residuos sólidos.

Cualquier comunidad puede poner en marcha su propia agenda 21 siempre que se logre la participación de las fuerzas sociales que la componen. Con el propósito de dar cumplimiento a los requerimientos establecidos en la normativa de la Secretaría de Turismo para ser denominados “Pueblo Mágico” y lo que internacionalmente se denomina Agenda 21, se eligió participar en el proceso de Construcción de un sistema de Gestión Integral del manejo de los residuos sólidos urbanos ( MRSU) en este municipio.

Los objetivos a lograr fueron los siguientes: Participar en el desarrollo de un plan de trabajo en un comité multidisciplinario para lograr el manejo adecuado de los residuos en el municipio, realizar un diagnóstico con los prestadores de servicios para determinar el punto de inicio del contenido de un programa de educación ambiental por sectores así como conocer la cantidad y clase de residuos generados en la localidad, participar en la revisión y propuesta de un nuevo reglamento más acorde a las condiciones presentes y congruente con los parámetros señalados en la agenda 21.

## **METODOLOGÍA**

Para el logro de los objetivos planteados y dada la naturaleza y dimensión de la situación a manejar, se eligieron diversas técnicas, tales como el marco lógico a fin de alinear el proyecto en sus objetivos y acciones, investigación colaborativa por la indispensable participación de la comunidad, y lograr un cambio de conducta en el manejo de los residuos en la población, y en la parte técnica de este proyecto, los criterios establecidos por la Procuraduría Federal de Protección al Medio Ambiente (PROFEPA), la Ley General de Ecología y los criterios de la agenda 21.

El grupo multidisciplinario que se conformó con la participación de representantes de una asociación civil en pro de la conservación de la Naturaleza (PRONATURA), la Comisión Nacional de Áreas Naturales Protegidas (CONANP), el Consejo Estatal de Ciencia y Tecnología (CONACYT), a través de los investigadores participantes de la Universidad Autónoma de Coahuila (UAC), MADRE TIERRA, organización no gubernamental, la PROFEPA y Secretaría de Medio Ambiente Coahuila (SEMAM), los responsables del departamento de Ecología y Limpieza del Municipio de Cuatro Ciénegas, personas encargadas de la administración de los sitios de visita, representantes de las instituciones educativas de la comunidad, y promotores ambientales de los ejidos, tuvo como finalidad el elaborar el plan estratégico para lograr el diseño e implementación del sistema de manejo de residuos sólidos urbanos.

El área que se seleccionó para iniciar los trabajos de diagnóstico para la tipificación de los residuos correspondió a 6 ejidos que se encuentran dentro del perímetro del área natural protegida, los sitios de visita y la cabecera municipal de Cuatro Ciénegas. Implicó el seguimiento y toma de muestras en un promedio de 50 familias en el municipio y de 30 familias por ejido por un periodo de 10 días, en los sitios de visita el criterio que siguió fue tomar muestras en temporada alta de visitas.

## **RESULTADOS**

El grupo multidisciplinario se basó para hacer un análisis de la situación y determinar las líneas estratégicas de acción en los resultados obtenidos en la auditoría ambiental realizada por la PROFEPA, así como por el diagnóstico efectuado por los investigadores de la UAC, concluyeron los aspectos siguientes: Existe un desconocimiento de la normativa por parte de los prestadores de servicios turísticos y la población en general que hay que acatar en el manejo de los residuos; desconocimiento por parte de las autoridades municipales del manejo y separación específicos sobre los residuos, la normatividad local



no corresponde a las disposiciones actuales de carácter federal y estatal sobre el tema, el municipio manifestó escasez de infraestructura necesaria para el manejo de los residuos, en la población se encontró una resistencia al cambio del manejo de sus residuos originado en parte por posturas conflictuadas ante las nuevas estrategias de desarrollo para el municipio a partir del impulso del turismo de carácter sustentable.

Los resultados obtenidos en el monitoreo de los residuos en 50 familias a razón de 4 miembros en promedio en la cabecera municipal fueron los que a continuación se muestran en la Tabla 1.

Tabla 1 Tipo de residuos más constantes.- Elaboración de CONANP en Cuatro Ciénegas.

Residuo	Por persona/Kg.	Por días (Kgrs.)	Reciclable / No reciclable
Vidrio	1.5	15	R
Botella Plástico	2.3	23	R
Envolturas	1.3	13	R
Cáscara de Huevo	1.6	16	R
Cartón	2.4	24	R
Hule	1.3	13	--
Papel	2.3	23	R
Plástico Duro	1.9	19	R
Bote de lata	2.3	23	R
Orgánico	2.3	23	R
Pañales	2.8	28	--
Telas	2.0	20	--
Platos y vasos desechables	1.3	13	--
Aluminio	2.5	25	R

Por otra parte la muestra de los residuos generados en las comunidades ejidales muestra los siguientes resultados medidos por número de personas Tabla 2

Tabla 2.- Tipo de residuos más constantes generados en las comunidades ejidales.- Elaboración CONANP en Cuatro Ciénegas

Residuo(Kg.)	San (100)	Juan( Vicente(50)	La Vega (200)	El Venado (300)	A. Mineros (100)	Santa Teresa (300)	R/NR
Vidrio	.282	.141	.563	.845	.282	.845	R
Botella Plástico	.191	.095	.382	.573	.191	.573	R
Envolturas	.038	.019	.077	.115	.038	.115	R
Cáscara de Huevo	.063	.032	.126	.190	.063	.190	R
Cartón	.095	.048	.191	.286	.095	.286	R
Hule	.057	.028	.114	.171	.057	.171	--
Papel	.064	.032	.127	.191	.064	.191	R
Plástico Duro	.076	.038	.151	.227	.076	.227	R
Bote de lata	.085	.043	.171	.256	.085	.256	R
Orgánico	.235	.117	.470	.705	.235	.705	R
Pañales	.374	.187	.747	1.121	.374	1.121	--
Telas	.042	.021	.084	.126	.042	.126	--
Platos y vasos desechables	.000	.000	.001	.001	.000	.001	R
Aluminio	.085	.042	.170	.255	.085	.255	R

En el análisis de la infraestructura con la que cuenta el municipio para el manejo de los residuos se encontró que éste cuenta con un relleno sanitario tipo A con una vida probable de 20 años, siempre y cuando se haga una separación de aquellos residuos susceptibles de reciclar. Asimismo se encontró que se tenían varios sitios donde se depositaban los residuos sin ninguna restricción.

Por otra parte en cuanto al equipo disponible para la recolección se encontró que solo se cuenta con un camión en buenas condiciones para tal fin.



### Actividades realizadas

Se formó a través del grupo multidisciplinario un comité interinstitucional para ejecutar, supervisar y/o asesorar las acciones derivadas del análisis y diagnóstico realizado, como primera parte se redefinieron los componentes del sistema de recolección, transportación, tratamiento y disposición de los residuos y se generó el siguiente mapa de bloques para establecer una secuencia. (Figura. 1)

Figura 1: Cuadro de Bloques del sistema

<b>RECOLECCIÓN</b> -Municipio -Particulares	<b>TRANSPORTACIÓN</b> - Municipio - Particulares	<b>TRATAMIENTO</b> Centro de acopio Separación Prestadores de servicios de Recolección	<b>DISPOSICIÓN FINAL</b> Relleno Sanitario Centro de Confinamiento
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Alcance del Sistema: Zonas urbana y Rural del Área Natural Protegida y Turística Estrategias: Cursos de Capacitación sobre MRSU, y Educación Ambiental, Campaña de Difusión, Buenas Prácticas Ambientales en Negocios Apoyos: Promotores Ambientales, Organismos Relacionados e Instituciones Educativas			
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Bases del Sistema			
Conocimiento Previo	Ordenamiento	Finanzas	Operación del Sistema
Padrón de Generadores Matriz de Residuos	Reglamentos Municipales Federales	Presupuestos Costos de Operación Fuentes de financiamiento	No. De Personal No. De Unidades de recolección Sitios de Disposición Extensión Territorial Convenios de disposición

Elaboración propia

### CONCLUSIONES

Se concluye que la situación existente en el Municipio de Cuatro Ciénegas de Carranza Coahuila en cuanto al manejo de los residuos sólidos urbanos no implica un manejo complejo en cuanto a la normativa existente, lo que puede dificultar su manejo adecuado es la falta de recursos en equipo y personal de recolección, así como la falta de conocimiento por parte de los ejecutores modificar hábitos de consumo y formas de hacer las cosas, sin embargo dentro de este proyecto se consideró que esta parte podría contribuir fuertemente a que la comunidad visualizara lo que se pretende con el proyecto de turismo sustentable en la comunidad a través del programa Pueblo Mágico.

La toma de decisiones y acuerdos en grupos multidisciplinarios es difícil, pero también es cierto que cuando se participa en este tipo de procesos, los individuos aprenden a sumar y ver el interés común en lugar de los personales, sobre todo en este tipo de problemas donde se busca el bien común.

El proceso aun no termina porque si bien se empezó a trabajar en esto desde febrero de 2010, los cambios sociales y educativos, así como la construcción, habilitación y reforzamiento de infraestructura es lento principalmente para un municipio que tiene ingresos bajos.

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MDO. Verónica de León Estavillo puede ser contactada a Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila en carretera 57 Km. 4.5 Monclova, Coahuila, correo electrónico [posgradomva@yahoo.com.mx](mailto:posgradomva@yahoo.com.mx)

MAE. Fernando Agüeros Sánchez contactarlo a Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila en carretera 57 km. 4.5 Monclova, Coahuila, correo electrónico [fdo\\_agueros@hotmail.com](mailto:fdo_agueros@hotmail.com)



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# ESTUDIO COMPARATIVO EN TALLERES DE MAQUINADOS DE CD. JUÁREZ, CHIH. MX., PARA DETERMINAR SU GRADO DE COMPETITIVIDAD INTERNACIONAL

Juan Manuel Delgado Cervantes, Instituto Tecnológico de Cd. Juárez  
Elvira Mora Luján, Instituto Tecnológico de Cd. Juárez

## RESUMEN

*En esta investigación se compara el nivel competitivo de los talleres de maquinado en relación a los requerimientos de la industria manufacturera en Cd. Juárez, Chih., México, de acuerdo a el grado de influencia de los factores calidad, capital humano y tecnología en el nivel de competitividad internacional, por lo que se comparó si éstos factores son iguales o diferentes en cada uno de los talleres evaluados para establecer la ventaja competitiva entre ellos. El fundamento teórico lo integran varias teorías, resaltado a Michael Porter en cuanto a la condición de los factores y condiciones de la demanda, para mejorar la competitividad. Se emplearon las herramientas metodológicas seleccionadas en el diseño de la investigación y el método Kruskal Wallis para su evaluación. Se determinó que no existe una diferencia significativa en los factores calidad, capital humano con respecto a su nivel competitivo, pero es necesario mejorarlos ya que son puntos clave para la selección de proveedores. El análisis de datos reflejó que si existe una diferencia en el factor tecnología, que es el que da la pauta para marcar la diferencia.*

**PALABRAS CLAVES:** Factores calidad, capital humano, tecnología, influencia, competitividad internacional, talleres de maquinad.

## COMPARATIVE STUDY ON WORKSHOPS. IN JUÁREZ, CHIH. MX., TO DETERMINE THEIR DEGREE OF INTERNATIONAL COMPETITIVENES

## ABSTRACT

*This research compares the competitive level of the machine shops in relation to the requirements of the manufacturing industry in Juarez, Chih., Mexico, according to the level of influence of quality factors, human capital and technology in the international competitive level, therefore these factors were compared to see if they are equal or different in each workshop evaluated to establish the competitive advantage between them. The theoretical fundament is composed by several theories, highlighted by Michael Porter as to the condition factor and demand conditions, to improve competitiveness. Selected methodological tools were used in the design of research and Kruskal Wallis method for evaluation. It was determined that there is no significant difference in the quality factors, human capital relative to their competitive level, but it is necessary to improve them as they are key points to the selection of suppliers. Data analysis showed that there is a difference in the technology factor, which is the one who provides the pattern to make a difference.*

**KEYWORDS:** Quality factors, human capital, technology, influence, international competitiveness, workshops



## INTRODUCCIÓN

El sector de maquinados en la industria manufacturera en Ciudad Juárez es altamente competitivo ya que hay un gran número de talleres que ofrecen sus servicios a la industria maquiladora, en donde los factores calidad, capital humano y tecnología son igualados constantemente, por esta razón, en esta investigación se realizó el estudio comparativo de esas empresas y se determinó su nivel competitivo en relación con los requerimientos de la aludida industria manufacturera de exportación.

Los objetivos específicos de la investigación se abocaron a determinar el grado de influencia de dichos factores en el nivel competitivo de los talleres de maquinados para establecer si dichos factores son iguales o diferentes en cada uno de los talleres evaluados, creando una ventaja competitiva. A su vez se dieron a conocer los factores más importantes que pide la industria manufacturera a la hora de seleccionar un proveedor. Para probar la validez y la confiabilidad de la investigación, se utilizaron las herramientas metodológicas seleccionadas de acuerdo a las características de este tipo de investigación y de acuerdo a la hipótesis que se propuso, por lo que se optó por utilizar el cuestionario para obtener los datos de los talleres de maquinados y la industria manufacturera en base a los factores estudiados, una vez obtenidos dichos resultados se empleó el método Kruskal Wallis para su evaluación. Finalmente, se establecen las conclusiones pertinentes de acuerdo a los datos obtenidos a lo largo de la investigación así como las recomendaciones conducentes para mejorar si es el caso, el nivel de competitividad de cada empresa de maquinados sujeta a estudio, así como los factores a mejorar según los requerimientos de la industria maquiladora.

## REVISIÓN DE LITERATURA

En este apartado se estudian los fundamentos teóricos expresados por los expertos acerca de la competitividad internacional y su relación con las empresas mexicanas, por lo que en primer lugar se presenta el concepto de competitividad su importancia en el desarrollo de las empresas en dicho ámbito; igualmente se destacan las teorías que la fundamentan, tomando principalmente la doctrina expuesta por Michael Porter. La competitividad se conceptualiza como la capacidad que tiene una organización o empresa, pública o privada, lucrativa o no, de obtener y sustentar ventajas comparativas que le permitan alcanzar, sostener y mejorar una determinada posición en el entorno socioeconómico. El término competitividad es muy utilizado en los medios empresariales, teniendo incidencia en la forma de plantear y desarrollar cualquier iniciativa de negocios, lo que provoca, obviamente una evolución en el modelo de empresa y empresario (Vázquez, 2006). Asimismo, La ventaja comparativa o competitiva de una empresa está en la habilidad, recursos, conocimientos y atributos, etc., de los que dispone, y los mismos de los que carecen sus competidores o tienen en menor medida, haciendo esto posible la obtención de rendimientos superiores a los de aquéllos. El concepto de competitividad nos hace pensar en la idea “excelencia”, con características de eficiencia y eficacia de la organización (Porter, 2007). Por lo tanto, el fenómeno que se mide en esta investigación es el resultado de su acción en éstos. Cabe mencionar que la competitividad entre los países se debe a las estrategias de las empresas que se encuentran en ellos, porque dentro de los países más competitivos se encuentran las empresas con mayor éxito internacional.

En apoyo a esto, Yoshimori (1993), manifiesta que las empresas competitivas son aquellas capaces de dar constantemente productos y servicios con atributos buscados por sus clientes. A este conjunto de características que diferencian al producto de una empresa de sus competidores se le llama ventajas competitivas. Lo único seguro acerca de las ventajas competitivas es su dinamismo; los mercados pueden cambiar sus exigencias o la tecnología con la que fabrican pero aun así puede verse desplazada por las de la competencia. Si una empresa no invierte en mantenerlas, renovarlas, tarde o temprano estará condenada a perderlas. Ahora bien, como lo señala Porter, para hablar de competitividad, habría que ir a la empresa e identificar cuáles son los factores que determinan que las empresas generen valor añadido y que ese valor



se venda en el mercado, y si realmente esos factores son sostenibles en el mediano y largo plazo. Por lo tanto, en este estudio se buscaron los factores más relevantes que impactan a los talleres de maquinados en Cd. Juárez, a fin de comparar su nivel competitivo, encontrado como factores determinantes la calidad, el capital humano y la tecnología. Al respecto la literatura nos dice que la calidad, consiste en la medida en la cual un producto o servicio se adecua a las especificaciones o requerimientos para una tarea o función dada según los requerimientos del cliente o del usuario.

Argumentación que apoya Feigenbaum (1958) al señalar que la calidad es "la satisfacción de las expectativas del cliente". Los clientes regularmente buscan en sus productos la mejor calidad sin olvidar que ésta, indiscutiblemente esté acompañada de un buen precio, el problema radica en que la calidad tiene su costo, y éste siempre debe ser pagado; Por ejemplo: dos escantillones para una línea de producción cumplen la misma función, la diferencia está en la calidad de ambas, una es de acero y otra de delrrin, donde claramente la de acero es más costosa por ser de mayor calidad, sin embargo, si ambas realizan la misma función, ¿por qué comprar la de acero?, lo más probable es que ésta dure gran cantidad de años, y la de delrrin si no se utiliza con cuidado se desgasta. Es en esos casos el consumidor se ve en la obligación de priorizar entre el precio o la calidad, cuando esto ocurre esto, el cliente además debe fijarse si efectivamente el precio del producto responde a su buena calidad, o simplemente está costearo una marca prestigiosa. Por consiguiente, la intención de calidad es proporcionarle al cliente una oferta apropiada con procesos controlados y medidos así mismo garantizar que esta mejora no se traduzca en costos adicionales. Es posible mejorar un gran número de problemas a un bajo costo. Sin embargo, cuanto más cerca se está de la perfección, más se elevan los costos (Pillou, 2004). Ahora bien, para las empresas del sector privado en realidad no es una cuestión de satisfacer exhaustivamente las expectativas del cliente ("sin defectos"), sino de satisfacerlas mejor que la competencia.

En relación al capital humano encontramos en la literatura que es un término utilizado en teorías económicas del crecimiento para designar a un hipotético elemento de producción dependiente no sólo de la cantidad, sino también de la calidad, del grado de formación y de la productividad de las personas involucradas en un proceso productivo. A partir de ese uso inicialmente técnico, se ha extendido para designar el conjunto de recursos humanos que posee una empresa o institución económica. Igualmente se puede definir a manera informal de "mejora en el capital humano" cuando aumenta el grado de destreza, experiencia o formación de las personas de dicha institución económica (Uzawa, 1965). Por lo que Lucas (1988) expresa que: El capital humano de una empresa es sin duda alguna uno de los elementos más importantes a la hora de evaluar los rendimientos generales de la misma.

Cabe destacar la importancia del capital humano o de los recursos humanos como ventaja competitiva por lo tanto, los autores citados, y Rodríguez (2006) mencionan que entre las fuentes de ventajas competitivas la elaboración del producto con la más alta calidad, proporcionar un servicio superior a los clientes, lograr menores costos que los competidores, tener una mejor ubicación geográfica y diseñar un producto que tenga un mejor rendimiento que las marcas de la competencia. No obstante, es cada vez más recurrente en la literatura actual sobre el tema encontrar criterios que afirman que los recursos humanos son una fuente potencial de ventaja competitiva sostenible y, en consecuencia, su dirección debe adoptar un enfoque estratégico. Por lo que toca al concepto tecnología, se considera pertinente señalar que nace por medio de la fusión de la ya existente técnica, (que era una actividad más bien artesanal), con la ciencia. Disciplina que se estaba llevando a cabo, de manera bastante rudimentaria, pero que en el siglo XVIII, se va desarrollando de manera vertiginosa. Por lo tanto, se crea el desarrollo de la tecnología, como tal, en la que se entrelazan factores económicos, sociales y culturales. Por lo que se conceptualiza como una función de producción sistemática de bienes.

En la época actual la tecnología tiene un papel determinante en la competitividad no solo de las empresas privadas sino que también de los Países ya que en toda producción en masa, la economía que se está viviendo, es fundamental en el impulso o estancamiento de la producción en sí. Al igual que lo social, ya



que en la medida de los tiempos que se viven y como se ha desarrollado la sociedad, ésta requerirá diferentes bienes, para el consumo interno. Asimismo, lo cultural juega un papel fundamental, por el simple hecho, que dependiendo de los gustos y requerimientos de cada nación, es lo que ésta necesitará para satisfacer sus necesidades (Barba, 2012).

Por otro lado, cabe mencionar a la tecnología como ventaja competitiva desde el punto de vista empresarial ya que existen muchas posibilidades en cuanto a la dimensión en la cual innovar. Podemos innovar en organización, en producto, en proceso, en marketing, e incluso en modelo de negocio. La tecnología es una dimensión fundamental de la innovación, ya que la permite saltos cuánticos de productividad. Esto está sustentado en las palabras del premio Nobel Robert Solow, (2009) “la innovación tecnológica es la fuente fundamental de productividad y de riqueza de la economía”. Las ventajas competitivas derivan hoy del conocimiento científico convertido en tecnologías aplicadas en las empresas. La población a estudio en esta investigación son los talleres de maquinados en Ciudad Juárez, cuya conceptualización doctrinal los define como empresas manufactureras porque se dedican a la transformación de la materia prima en productos, para un bien o servicio de tal manera que, después de su transformación se puede distribuir y consumir, involucrando un proceso de elaboración.

Igualmente los expertos definen la ingeniería de la manufactura como una ciencia que estudia los procesos de conformado y fabricación de componentes mecánicos con la adecuada precisión dimensional, así como de la maquinaria, herramientas y demás equipos necesarios para llevar a cabo la realización física de tales procesos, su automatización, planificación y verificación. Esa ingeniería es una función que lleva acabo el personal técnico, y está relacionado con la planeación de los procesos de manufactura para la producción económica de productos de alta calidad. Su función principal es preparar la transición del producto desde las especificaciones de diseño hasta la manufactura de un producto físico. Su propósito general, es optimizar la manufactura dentro de la empresa determinada. el ámbito de la ingeniería de manufactura incluye muchas actividades y responsabilidades que dependen del tipo de operaciones de producción que realiza la organización particular (Kalpakjian,2000). Entre las actividades usuales a las que se dedican las empresas manufactureras se encuentran la planeación de los procesos, soluciones de problemas y mejoramiento continuo así como el diseño para capacidad de manufactura transformando la materia prima por medio de las maquinas herramientas.

El marco legal en México de los talleres de maquinados, se encuentra regulado por Ley para el Desarrollo de la Competitividad de las Micro, Pequeñas y Medianas Empresas. El objeto de esta norma es promover el desarrollo económico nacional a través del fomento a la creación de micro, pequeñas y medianas empresas y el apoyo para su viabilidad. La propia norma define la competitividad como: La calidad del ambiente económico e institucional para el desarrollo sostenible y sustentable de las actividades privadas y el aumento de la productividad; y a nivel empresa, la capacidad para mantener y fortalecer su rentabilidad y participación de las MIPYMES en los mercados, con base en ventajas asociadas a sus productos o servicios, así como a las condiciones en que los ofrecen.

## **METODOLOGÍA**

El método que se utilizó para llevar a cabo esta investigación es el cuantitativo no experimental, el cual consiste en no manipular las variables independientes, partiendo de conocer, el sector de las empresas que se investigan (Hernández 2006). Mediante el método Kuskal Wallis se investigó la diferencia que existe entre las variables o factores que incrementan la competitividad, así como el análisis de los requerimientos de la industria manufacturera. Para analizar la relación entre los diversos factores y la competitividad, se optó por aplicar una escala de Likert, estableciéndose cuatro rangos por pregunta, siendo el numero 4 el nivel más aceptable y el numero 1 el nivel de mayor desacuerdo. Se eligió el cuestionario por considerarse una de las herramientas más confiables, debido a la facilidad de la



aplicación. Para realizar el análisis de los datos que se obtengan del estudio, se utilizó el programa Statistical Package for the Social Sciences versión 15 (SPSS).

Para el caso de los talleres de maquinados en relación con los requerimientos de la industria manufacturera de exportación en Cd. Juárez, se plantearon las siguientes hipótesis: Los factores calidad, capital humano y tecnología influyen en el nivel de competitividad internacional.

Ho. La calidad es igual y no influye en el nivel competitivo

Ho. El capital humano es igual y no influye en el nivel competitivo

Ho. La tecnología es igual y no influye en el nivel competitivo

Ha. La calidad es diferente en al menos uno de los talleres e influye en el nivel competitivo

Ha. El capital humano es diferente en al menos uno de los talleres e influye en el nivel competitivo

Ha. La tecnología es diferente en al menos uno de los talleres e influye en el nivel competitivo.

$$K = \frac{12}{N(N+1)} \sum_{i=1}^g n_i (\bar{r}_i - \bar{r})^2$$

Se analizaron los factores calidad, capital humano y tecnología.

## RESULTADOS

En términos generales resulta que en relación a los datos obtenidos directamente de los talleres de maquinado, se reflejan que no existe una diferencia en los factores calidad, capital humano y tecnología entre ellos por lo tanto no hay una relación de estos factores con respecto al nivel competitivo de cada uno de dichos talleres. Sin embargo, es necesario mejorar estos factores ya que son puntos clave según la industria manufacturera al ahora de seleccionar un proveedor. A continuación se muestra la tabla con el análisis de los tres factores, según el orden de pregunta, se reflejan los promedios ( $\bar{x}$ ) de los grupos de cada factor mostrados en las tablas anteriores, a su vez éstos se acomodan de menor a mayor para darles un valor según el método de kurskal Wallis, (K) los cuales se suman para utilizar el resultado en la fórmula, así sucesivamente para cada uno de los talleres de maquinado.

Tabla1: Análisis de los Tres Factores en los Talleres de Maquinados

TALLERES DE MAQUINADO																		
K	□	K	□	K	□	K	□	K	□	K	□	K	□	K	□	K	□	K
28	3.5	26	3.4	10.5	2	29	3.6	14	2.2	10.5	22	21.5	3	30	3.8	26	3.4	21.5
24	3.3	10.5	2	13	2.1	16	2.25	5	1.8	10.5	16	15.5	2.3	19.5	2.6	19.5	2.6	14
23	3.2	1.5	1.4	1.5	1.4	18	2.6	3.5	1.6	7	3.5	3.5	1.6	26	3.4	7	1.8	7
75		38		25		63		23		28	41	40.5		75.5		52.2		45.5

Desarrollando la fórmula:

$$H = \{ (12/(30)(31)) \} \{ (75^2/3) + (38^2/3) + (25^2/3) + (62.5^2/3) + (22.5^2/3) + (28^2/3) + (40.5^2/3) \}$$

$$+ (75.5^2/3) + (52.5^2/3) + (45.5^2/3) \} \{ -30(10+1) \} \{ (-3)(31) \}$$

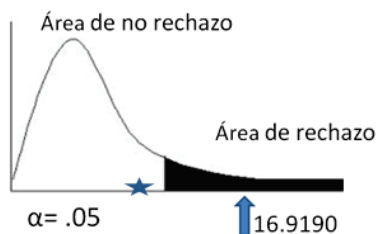
$$H = .0129 [(1875 + 481.33 + 208.33 + 1302.08 + 168.75 + 270.75 + 541.36 + 1900.08 + 918.7 + 690.08)] - 93$$

$$H = .0129 (8357.18) - 93$$

$$H = \underline{14.807}$$



Figura1: Grafica de Chi Cuadrada



El valor 14.807 queda bajo la curva de área de no rechazo por lo tanto, se concluye que no existe una diferencia entre los factores calidad, capital humano y tecnología en los talleres de maquinado para aumentar su nivel de competitividad internacional aceptando las siguientes hipótesis:

Ho.-la calidad es igual y no influye en el nivel competitivo

Ho.-el capital humano es igual y no influye en el nivel competitivo

Ho.-la tecnología es igual y no influye en el nivel competitivo

Continuando con el análisis de los datos se finaliza con el estudio de los tres factores con respecto a los requerimientos de la industria manufacturera, la siguiente tabla muestra los promedios de los tres factores acomodados ascendentemente, según el orden de pregunta y el valor asignado por la fórmula de Kruskal Wallis, finalizando con un promedio general donde se entrelazan los resultados de los promedios de calidad, capital humano y tecnología.

Tabla 2: Análisis de los Tres Factores en la Industria Manufacturera

TALLERES DE MAQUINADO																			
1	□	2	□	3	□	4	□	5	□	6	□	7	□	8	□	9	□	10	□
3	2.32	8	2.4	26	2.6	16	2.59	11	2.5	13	2.5	1	2.2	28	2.9	15	2.5	10	2.43
30	3.1	17.5	2.6	19	2.7	8	2.4	21	2.7	26	2.9	5.5	2.4	13	2.5	2	2.3	4	2.38
13	2.5	26	2.9			8	2.4			26	2.9			24	2.8	20	2.7	5.5	2.39
29	3									23	2.8							31	3.2
75		51.5		45		32		32		88		6.5		65		37		72.5	

Desarrollando la fórmula.-

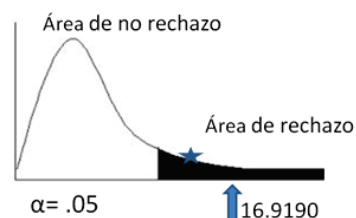
$$H = \left\{ \frac{12}{(30)(31)} \right\} \left\{ \frac{75^2}{4} + \frac{51.5^2}{3} + \frac{45^2}{2} + \frac{32^2}{3} + \frac{32^2}{2} + \frac{88^2}{4} + \frac{6.5^2}{2} + \frac{65^2}{3} \right.$$

$$\left. + \frac{37^2}{3} + \frac{72.5^2}{5} \right\} - \frac{30(10+1)}{2} \left\{ \frac{(-3)(31)}{2} \right\}$$

$$H = .0129 [(1406.25 + 884.08 + 1012.5 + 341.33 + 512 + 1936 + 21.12 + 1408.33 + 456.3 + 1051.25)] - 93 \quad H = .0129$$

$$(9029.16) - 93 \quad H = 15.3499$$

Figura 2: Grafica de Chi Cuadrada





El valor 15.3499 queda fuera de la curva de área de no rechazo por lo tanto, se concluye que existe una diferencia entre los factores calidad, capital humano y tecnología, con respecto a los requerimientos de la industria manufacturera en relación a los talleres de maquinado, cabe resaltar que la diferencia es pautaada por el factor tecnología que es en el cual se encuentra la mayor diferencia concluyendo con la siguiente hipótesis.

Ha. La calidad es diferente en al menos uno de los talleres e influye en el nivel competitivo

Ha. El capital humano es diferente en al menos uno de los talleres e influye en el nivel competitivo

Ha. La tecnología es diferente en al menos uno de los talleres e influye en el nivel competitivo.

## CONCLUSIONES

Se determina como conclusión general que los talleres de maquinado se reflejan entre ellos sin ninguna diferencia en cuanto a los factores, calidad, capital humano y tecnología, a raíz de los datos obtenidos se puede concluir que los talleres de maquinados utilizan estrategias muy similares en cuanto a su nivel competitivo, pero cabe resaltar los datos obtenidos de cómo son los talleres de maquinado frente a sus clientes (en este caso la industria manufacturera), lo cual indica que sí existe una diferencia notable entre los talleres de maquinados con respecto a los factores estudiados, destacando sin lugar a duda el nivel tecnológico de cada taller. Dicho factor es muy importante ya que implica el uso de maquinaria de tipo control numérico por computadora el cual, actualmente se considera indispensable para cumplir los requerimientos en cuanto a la calidad y precisión de las piezas fabricadas.

Es indispensable actualmente hacer una diferenciación en cuanto a la competitividad, lo cual indica resaltar frente a los demás, el ser competitivo significa tener características especiales que hacen ser escogidos dentro de un grupo de empresas que se encuentran en un mismo mercado buscando ser los seleccionados. Tal como lo menciona Porter (2007) es diferenciarnos por nuestra calidad, por nuestras habilidades, por nuestras cualidades, por la capacidad que tengamos de cautivar, de seducir, de atender y asombrar a nuestros clientes, sean internos o externos, con nuestros bienes y servicios, lo cual se traduciría en un generador de riquezas.

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Juan Manuel Delgado<sup>1</sup> Cervantes, es Ingeniero Industrial con Maestría en Administración de Negocios Internacionales. Se desempeña como profesor investigador de Licenciatura en el área del Departamento de Ingeniería Eléctrica y Electrónica del Instituto Tecnológico de Ciudad Juárez, ubicado en la Ave. Tecnológico 1340 en Cd. Juárez, Chihuahua, México. Correo electrónico: (manueldelgado@delcer.com)

Elvira Mora Luján<sup>2</sup>: es Licenciada en Derecho, con Maestría en Ciencias en Comercio Exterior. Se desempeña como profesora investigadora en la Maestría en Administración de Negocios Internacionales en la División de Estudios de Posgrado e Investigación del Instituto Tecnológico de Ciudad Juárez, ubicado en la Ave. Tecnológico 1340 en Cd. Juárez, Chihuahua, México Chihuahua, México. Correo electrónico: (elvimalu@yahoo.com.mx)



# NIIF PARA PYMES: MOVIMIENTO FORTUITO O RUTA A LA CONVERGENCIA?

Aida Lozada Rivera, Universidad de Puerto Rico  
Carmen Ríos Figueroa, Universidad del Este

## RESUMEN

*En el 2009 la Junta de Normas de Contabilidad Internacional, (IASB) (por sus siglas en inglés) emitió las NIIF para las pequeñas y medianas empresas (PYMES). De acuerdo con la firma Deloitte (2012) más del 50% de las compañías de Global Fortune 500 usan las NIIF para la divulgación de información financiera. La IASB estima que el 95% de las empresas en el mundo son PYMES. Consciente de las necesidades de divulgación de estas, la Junta les ha creado unas reglas menos complicadas. Las NIIF dirigidas a las PYMES representan una simple opción en comparación con las NIIF emitidas a empresas multinacionales y públicas, (EM). La literatura actual muestra estudios relacionados a la adopción de las NIIF para PYMES en EE.UU y en países que actualmente están en proceso de adoptar éstas. Es pertinente estudiar la utilidad de estas normas. Para contribuir a la literatura, además de estudiar el trasfondo, se presenta un análisis comparativo sobre si, los países que usan las NIIF para empresas públicas también han adoptado las NIIF para PYMES. Una comparación entre las NIIF para EM y las NIIF para PYMES es relevante con relación a la complejidad de áreas que han sido excluidas de esta última. El estudio sugiere ideas para futuras investigaciones académicas en el área de contabilidad.*

## IFRS FOR SMES: QUEUED-MOVEMENT OR PATH TO CONVERGENCE?

### ABSTRACT

*In 2009 the international accounting, (IASB) (for its acronym in English) Standards Board issued IFRS for small and medium-sized enterprises (SMEs). According to firm Deloitte (2012) more than 50% of the Global Fortune 500 companies use IFRS for the disclosure of financial information. The IASB believes that 95% of companies in the world are SMEs. Aware of the disclosure of these needs, the Board has created less complicated rules. IFRS for SMEs represent a simple option in comparison with IFRS issued by public and international companies (MS). The current literature shows studies related to the adoption of the IFRS for SMEs in the United States.UU and in countries that are currently in the process of adopting these. We explore the utility of these rules. To contribute to the literature, in addition to studying the background, presented a comparative analysis on countries that use IFRS for public companies have also adopted the IFRS for SMEs. A comparison between the IFRS for EM and the IFRS for SMEs is relevant in relation to the complexity of areas that have been excluded from the latter. The study suggests ideas for further academic research in the area of accounting.*

**PALABRAS CLAVES:** NIIF, PYMES

### INTRODUCCIÓN

La crisis financiera de los pasados años ha reflejado cuán frágil puede ser nuestro sistema económico y financiero. Según Briciu, Groza y Ganfalean (2009), en los pasados 20 años una expansión rápida de la economía global ha creado oportunidades amplias de negocios y un mercado grande de consumidores, sin embargo también se ha creado una peligrosa tensión por la forma en que la información financiera y de contabilidad es vista. Para ellos eso es importante considerando que las PYMES se ven como el motor de



la economía. Para Neag, Masca y Pascan (2009) la alternativa del uso de las NIIF para las PYMES se visualiza como una contribución para mejorar la calidad y la comparabilidad de los informes financieros de las PYMES alrededor del mundo, que a su vez las ayudaría a obtener financiamiento.

Los resultados de este estudio son pertinentes debido a la importancia económica de las PYMES a nivel mundial. Según Adlung y Soprana (2012) las PYMES en el área de servicio son la fuente principal de empleo en muchas economías en múltiples sectores. Además hacen una contribución significativa al ingreso mediante la exportación (Ibid. En los Países Bajos las PYMES representan el 88% del empleo en hoteles y restaurantes. En Canadá el representa el 94% y 98% respectivamente). Según la IASB (Conferencia en Dubai, IFRS for SME's, 09/13/2013.

<http://www.ifrs.org/IFRS-for-SMEs/Documents/1209SMEsDubai.pdf> ), para septiembre de 2012, 80 jurisdicciones han adoptado las NIIF o están en proceso, Asia y Europa, entre otras. Los principales 52 mercados de valores en el mundo juntos, poseen cerca de 45,000 empresas que cotizan. Sin embargo, Europa posee 28,000 millones de PYMES, EE.UU 25 millones, Inglaterra 5 millones aproximadamente y Brasil posee 6 millones. En muchos países las PYMES se les requiere ,para propósitos estatutarios, que preparen estados financieros de uso general (*GPFS, en inglés*). En Europa, 8 millones de PYMES tienen la obligación estatutaria para auditoría. En Hong Kong se le requiere a las empresas que cumplan con lo anterior, además de la divulgación de GPFS; cerca de 900,000 empresas cumplen con estos requisitos. En Brasil el requisito es para cerca de 6 millones de PYMES.

Estudios recientes se enfocan en los asuntos relacionados a la importancia del uso de las NIIF para la PYMES como un nuevo reto y como una nueva opción para entidades privadas. En la literatura se destaca el proceso de creación de las NIIF completas (Ramanna y Sletten 2009, Dopnik y Perera 2012), el proceso de creación de las NIIF para PYMES (Vasek, 2011) , Christie, Borzovsky y Hicks 2010, Fitzpatrick y Frank 2009), argumentos a favor de las NIIF para PYMES (O'Keeffe y Hackett 2009, Fitzpatrick y Frank 2009, Neag, Masca y Pascan 2009) y argumentos en contra (Neag, Masca y Pascan 2009, Heffes 2009). Para desarrollar un análisis adecuado, se realizó una revisión de la literatura existente relacionada a las NIIF: descripción, su implantación y sobre las NIIF para PYMES. Además se presentan argumentos a favor y en contra de estas últimas.

## CONCLUSIONES

A través de este estudio se demostró que en países de América que han adoptado las NIIF completas existe una tendencia a adoptar las NIIF para PYMES. Los países del Caribe, América Central y América del Sur demuestran una tendencia más marcada. La mayoría de estos países han adoptado o están en proceso de adopción de las NIIF para PYMES. Sin embargo, en América del Norte ningún país en la actualidad ha adoptado estas normas. De los países de América del Norte, podemos destacar que EE.UU se encuentra en un Proyecto de Convergencia entre la Junta de Normas de Contabilidad Financiera (*FASB, en inglés*) y la IASB. A través del estudio se concluye que las NIIF para PYMES ofrecen muchas ventajas que ayudan a la uniformidad y comparabilidad de estas. Al igual que el proceso de la adopción de las NIIF completas globalmente, el movimiento de adopción de las NIIF para PYMES aparenta ser una verdadera ruta a la convergencia.

### Contribuciones

Esta investigación contribuye a la literatura realizando un análisis comparativo sobre la adopción de las NIIF en América. Para llevar a cabo el análisis, se comparan los países de América que han adoptado las NIIF completas con los que han adoptado las NIIF para PYMES. Además, se determina cuántos de estos las han adoptado debido a que se le requiere o simplemente porque se decidieron unirse a la ruta de la



convergencia. Finalmente, este estudio añade literatura sobre el trasfondo de las NIIF y sobre la aportación de las PYMES en el mundo.

### Sugerencias

En estudios futuros se puede ampliar la muestra e incluir países de Asia, Europa y otros continentes. De esta manera se podrá estudiar si la tendencia observada en América se repite alrededor del mundo. Además se puede realizar un análisis por país para determinar cuántas PYMES han adoptado las NIIF. Una comparación entre las normas locales de los países y las NIIF para PYMES es otra investigación futura que permitirá comparar las cantidades en los estados financieros, en específico en partidas como la cifra de resultado. Además, seleccionando una muestra de PYMES en diferentes países se podrá estudiar si estas han mostrado interés en internacionalizarse o han recibido ofertas extranjeras para estos fines luego de la adopción de las NIIF. Otra investigación pertinente es estudiar los costos asociados a la adopción de las NIIF por parte de las PYMES.



# CAPACIDADES AMBIENTALES EN LABORATORIOS DE TABASCO, MÉXICO: MODELO DE PLANEACIÓN ESTRATÉGICA EN EL DESARROLLO DE UNA RED

Arturo Martínez de Escobar Fernández, Universidad Juárez Autónoma de Tabasco-México  
José Ramón Laines Canepa, Universidad Juárez Autónoma de Tabasco

## RESUMEN

*Las redes de información y/o investigación científica representan un mecanismo o estrategia que permiten el fortalecimiento del trabajo colaborativo entre instituciones públicas y privadas, promoviendo el intercambio y consulta de información técnica confiable, sumando esfuerzos para solucionar problemas globales y desarrollando proyectos de beneficio común. Estamos en un tiempo de cambios y esos cambios tienen que ver de alguna manera con las «redes» (De Ugarte, 2007).*

## ENVIRONMENT CAPACITY- NETWORKING AND STRATEGIC PLANING IN TABASCO

### ABSTRACT

*Strategic planning is a process that allows members of a network to provide for their future and develop the necessary procedures and operations to achieve their goals. The aim of this study was to analyze the current situation of the technical, human and analytical laboratories with environmental competence to propose a model of strategic planning in the development of a network. For the analysis of the current situation with 22 laboratories were selected environmental analytical capabilities in the state of Tabasco, Mexico. Interviews were conducted with administrative and technical staff, under the requirements of the standard NMX-EC-17025-IMNC-2006. Verifying physically diagnosed laboratory facilities. We determined an average rating of objective and systematic data. The strategic planning model proposed, considered from the environmental assessment, to evaluate the results. The study revealed that 31% of the laboratories are in a stage-level plans draft without a documented system according to the standard. It is concluded that the creation of a network of laboratories using the proposed strategic planning model, will allow them to consolidate up to 100% of the requirements of the standard.*

**KEYWORDS:** Network, Testing, Quality, Environmental Capacity.

## INTRODUCCIÓN

Las redes de información y/o investigación científica representan un mecanismo o estrategia que permiten el fortalecimiento del trabajo colaborativo entre instituciones públicas y privadas, promoviendo el intercambio y consulta de información técnica confiable, sumando esfuerzos para solucionar problemas globales y desarrollando proyectos de beneficio común. Estamos en un tiempo de cambios y esos cambios tienen que ver de alguna manera con las «redes» (De Ugarte, 2007).

Se han realizado esfuerzos de conformación de redes, por ejemplo, en el Caribe se estableció una red con 17 países de la región, denominado CARIPOL, para determinar los niveles de contaminación del petróleo (agua, sedimentos y organismos); en su tiempo fue el proyecto más exitoso de la UNESCO en materia de contaminación marítima (Atwood et al, 1987). Los países más desarrollados (Estados Unidos, Canadá y algunos países de la Unión Europea) cuentan con redes de información sobre lluvia ácida, parámetros



climatológicos y calidad del agua con almacenamiento electrónico de datos utilizables por la comunidad científica y las entidades de gobierno de los respectivos países (maps 3s research community, 1983; National acid precipitation assessment program, 1983; WMO, NOAA, EPA, 1974-80). El sistema ETER de España (Estandarización Electrónica de Datos Ambientales), ha armonizado y facilitado la interoperabilidad de datos ambientales entre empresas privadas y administraciones públicas (Labella y Tarifa, 2008). La Red de Laboratorios Ambientales de Uruguay, tiene como misión, fortalecer, difundir, y optimizar la capacidad analítica e institucional de los laboratorios ambientales públicos y privados de manera sostenible. Su visión es la de una organización que nuclea a los laboratorios ambientales nacionales apuntando a la mejora continua y el aseguramiento de la calidad analítica; sirviendo de elemento aglutinador y generando el espacio de diálogo entre los laboratorios, los organismos públicos de gestión ambiental, los organismos de certificación y acreditación, los usuarios del servicio analítico y la población en general para evaluar las necesidades y proponer soluciones en temas ambientales que beneficien al país (Simone, 2006).

Dentro de la experiencia nacional, la necesidad de incrementar las investigaciones y trabajos de campo para resolver el problema de la contaminación de los recursos hidráulicos del país, en el año de 1975 y conforme a la Ley Federal para Prevenir y Controlar la Contaminación Ambiental y el Reglamento en su capítulo III, correspondiente a la Prevención y Control de la Contaminación del Agua, la Secretaría de Agricultura y Recursos Hidráulicos, a través de la Subsecretaría de Planeación y su Dirección General de Protección y Ordenación Ecológica, estableció la Red Nacional de Laboratorios y Monitoreo de la Calidad del Agua, para realizar monitoreo sistemático de dicha red, y complementar y mejorar los conocimientos de los técnicos en materia de agua en la aplicación de los procedimientos modernos para asegurar la buena calidad de éste vital líquido (SARH, 1979). Posteriormente, la PROFEPA inició la conformación de la red nacional de laboratorios ambientales en 1993, con el objetivo de fortalecer las actividades que demanda el programa nacional de inspección de las fuentes industriales de contaminación y contar con una base técnica confiable para la toma de decisiones, por medio del análisis de muestras consideradas como presuntos residuos peligrosos. La Comisión Nacional del Agua conformó el Sistema Nacional de Información sobre Cantidad, Calidad, Usos y Conservación del Agua (SINA) que desde hace 3 años aproximadamente creó una base de datos electrónicos accesible al público para consultar información estadística de la climatología, calidad del agua en ciertas regiones del país y de prevención de desastre ([profepa.gob.mx](http://profepa.gob.mx)). En el estado de Tabasco, se carece de un sistema estandarizado para el almacenamiento de datos ambientales y consulta electrónica de los mismos. Se duplican esfuerzos de capacidad analítica sin alcanzar los estándares de calidad apropiados. Hay nula accesibilidad a una base de información ambiental debidamente estandarizada, lo que ha propiciado se tenga pobre impacto en la toma de decisiones en materia ambiental en el estado y/o la región. La competencia técnica, la capacidad de ensayo, medida y la trazabilidad de los laboratorios no están acorde con los estándares de calidad nacional e internacional.

Por lo tanto, es imperante crear y consolidar una red de laboratorios con capacidades analíticas ambientales que coadyuve al fortalecimiento de la calidad de los mismos de manera sostenible y genere información analítica confiable. La conformación de una red de información analítica ambiental del estado de Tabasco, beneficiará principalmente a los laboratorios que la integren, fortaleciendo su competencia técnica, capacidad de ensayo, medida y trazabilidad. La estandarización y accesibilidad de la información beneficiará a las instituciones públicas y privadas.

El presente trabajo, muestra la situación actual de las capacidades técnicas analíticas y humanas de los laboratorios con competencia ambiental que existen en el estado de Tabasco, México, con base en la Norma Mexicana NMX-EC-17025-IMNC-2006.

Objetivo Del Análisis: Evaluar la situación actual de las capacidades técnicas analíticas y humanas de los laboratorios con competencia ambiental que existen en el estado de Tabasco, México, con base en la



Norma Mexicana NMX-EC-17025-IMNC-2006. Alcance: Este Análisis fue realizado en 22 laboratorios dentro de la jurisdicción del Estado de Tabasco, entre los que se encuentran: 11 laboratorios de Instituciones educativas, 9 laboratorios del sector publico gubernamental y 2 laboratorios de la iniciativa privada.

## METODOLOGÍA

### Recolección De Datos

La muestra utilizada para realizar el muestreo fue del universo en su totalidad, ya que son 22 laboratorios en el Estado de Tabasco, México, Se entrevistó a personal administrativo y técnico del laboratorio, utilizando la metodología de la entrevista bajo preguntas específicas y abiertas referentes a los requerimientos especificados en la norma NMX-EC-17025-IMNC-2006, solicitando evidencia tangible y objetiva de lo dicho como positivo.

Se verificaron físicamente las instalaciones, equipos, instrumentos, reactivos y patrones de referencia de los laboratorios diagnosticados. La revisión de la documentación de acuerdo a los requerimientos de la norma NMX-EC-17025-IMNC-2006, se realizó evaluando la norma referida contra el documento mostrado y su evidencia de implementación contra los registros solicitados. Se utilizó como orientación durante el diagnóstico, una lista de verificación basada en la norma NMX-EC-17025-IMNC-2006 (Anexo IX.1).

### Evaluación De Datos

Para la evaluación objetiva y sistemática de los datos obtenidos en cada laboratorio, se utilizó el siguiente criterio de evaluación. Es importante destacar que para realizar el análisis respectivo tuve que capacitarme y presentar el examen para certificarme como Auditor de la norma NMX-EC-17025-IMNC-2006

SIMBOLOGIA	CONCEPTO	CALIFICACIÓN (%)
N.A.	No Aplica	N. A.
N. E.	No existe documentación de ello.	0
A	Existe planes; borrador. No documentado.	25
B	Documentado parcialmente	50
C	Documentado y con oportunidad de mejora; se debe adecuar al requerimientos de la norma NMX-EC-17025-IMNC-2006.	75
D	Documentado e implementado. Se evidenció ello.	100

## RESULTADOS DE ACUERDO A LA NORMA ISO/IEC 17025: 2005 Y NMX-EC-17025-IMNC-2006.

Norma Mexicana: NMX-EC-17025-IMNC-2006

REQUISITOS RELATIVOS A LA GESTIÓN	%
4.1 ORGANIZACIÓN	49.2
4.2 SISTEMA DE GESTION	29.5
4.3 CONTROL DE LOS DOCUMENTOS	33
4.4 REVISIÓN DE LOS PEDIDOS (SOLICITUDES), OFERTAS Y CONTRATOS	32
4.5 SUBCONTRATACIÓN DE ENSAYOS Y DE CALIBRACIONES	67.5
4.6 COMPRAS DE SERVICIOS Y DE SUMINISTROS	53.5
4.7 SERVICIO AL CLIENTE	40
4.8 QUEJAS	38
4.9 CONTROL DE TRABAJOS DE ENSAYOS /O CALIBRACIONES NO CONFORMES	31
4.10 MEJORA	30
4.11 ACCIONES CORRECTIVAS	43
4.12 ACCIONES PREVENTIVAS	42



4.13 CONTROL DE LOS REGISTROS	44
4.14 AUDITORIAS INTERNAS	33
4.15 REVISIÓN POR LA DIRECCIÓN	34

REQUISITOS TECNICOS	Promedio de promedios %
5.2 PERSONAL	37.8%
5.3 INSTALACIONES Y CONDICIONES AMBIENTALES	46.8%
5.4 MÉTODOS DE ENSAYO Y VALIDACIÓN DE LOS MÉTODOS	52.0%
5.5 EQUIPOS	39.5%
5.6 TRAZABILIDAD DE LAS MEDICIONES	31.8%
5.7 MUESTREO	50.0%
5.8 MANEJO DE LOS ELEMENTOS DE ENSAYO	56.0%
5.9 ASEGURAMIENTO DE LA CALIDAD DE LOS RESULTADOS DE ENSAYO	45.0%
5.10 INFORME DE RESULTADOS	42.0%

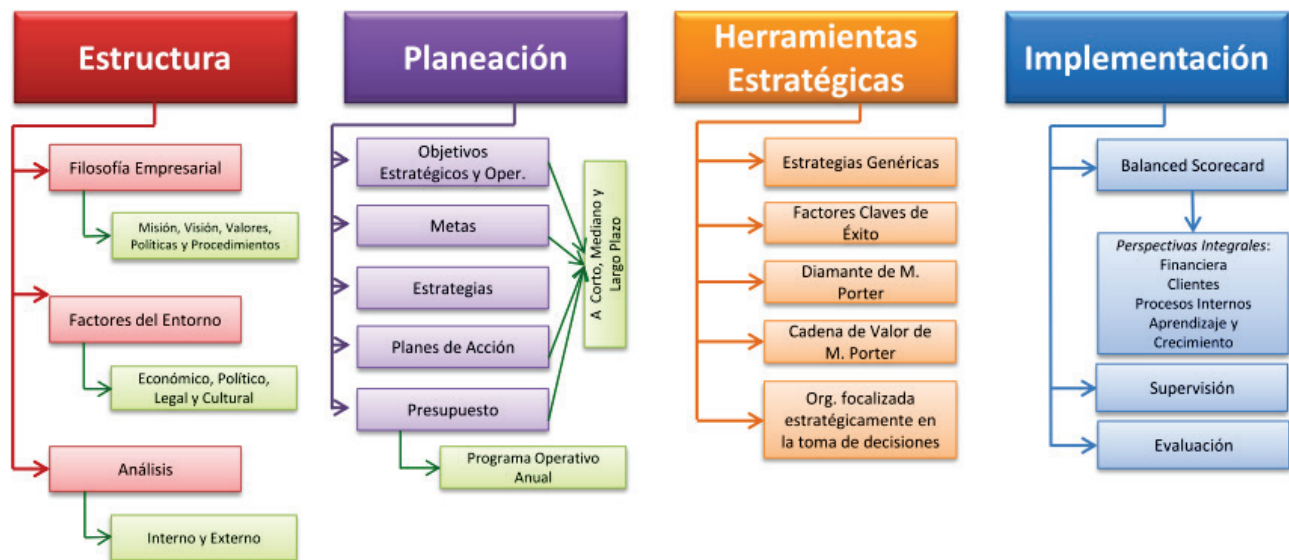
En base al análisis y diagnóstico realizado a los laboratorios de ensayos y pruebas analíticas ambientales del Estado de Tabasco, México. Propongo el siguiente modelo de planeación estratégica, para ser utilizado en la conformación de la RED de laboratorios de ensayos analíticos ambientales, el cual es universal, toda vez que puede ser utilizado por diferentes organismos e instituciones, locales, nacionales e internacionales, para su aplicación, de igual forma, considero que es perfectible de acuerdo a las necesidades y perspectivas del usuario.

### MODELO DE PLANEACION ESTRATÉGICA

Cabe señalar que la aplicación de este modelo para la creación de la RED de laboratorios de ensayos analíticos ambientales, en el Estado de Tabasco, México., permitirá a los 22 integrantes, el fortalecimiento, consolidación de su competencia técnica, capacidad de ensayo, medida y trazabilidad. Dando de esta manera el beneficio de la estandarización y accesibilidad de la información para las instituciones públicas y privadas.



## Modelo de planeación Estratégica (AMEF/2013)



Autor: Arturo Martínez de Escobar Fernández, Profesor Investigador de la UJAT-DACEA, Villahermosa, Tabasco, México.  
Doctorante en: Planeación Estratégica y Dirección de Tecnología

### ANEXO 1

La tabla 1, muestra los criterios de evaluación, incluye el porcentaje del rango de calificación con su respectivo enfoque e implantación.

Tabla 2. Criterios de evaluación.

%	ENFOQUE	IMPLANTACIÓN
0-20	Nula evidencia de existencia de conceptos claros y de sistemas apegados la norma NMX-EC-17025; 2006.	Incompleta de acuerdo a los requerimientos de la norma NMX-EC-17025; 2006.
21-40	Existen planes en borrador sin un sistema documental de acuerdo a los requerimientos de la norma NMX-EC-17025; 2006.	Iniciándose en los procesos clave y en las áreas críticas del laboratorio.
41-60	Se tiene documentación parcial y algunas evidencias de un Sistema de Gestión de la Calidad, diseñadas e integradas a la operación rutinaria de los procesos del laboratorio de acuerdo a la norma NMX-EC-17025; 2006.	Completa en algunos procesos claves y áreas principales.
61-80	Se cuenta con documentación y evidencias de un Sistema de Gestión de la Calidad, con enfoques preventivos, integrados y con oportunidades de mejora, en la operación rutinaria de los procesos del laboratorio, ello de acuerdo a la norma NMX-EC-17025; 2006.	Completa en los procesos claves y áreas principales, así como en la mayoría de las áreas de apoyo y subcontratistas.



<b>81-100</b>	Fuerte evidencia de contar con un Sistema de Gestión de la Calidad; documentado, implementado, consistente, preventivo y mejorado durante varios ciclos. Excelente integración de los elementos de la norma NMX-EC-17025; 2006 a la operación de todos los procesos del laboratorio.	Completa en todos los procesos claves, áreas principales, así como en las áreas de apoyo y subcontratistas.
	1.- La adecuación o lo apropiado de los métodos, herramientas o técnicas a los requerimientos de la norma NMX-EC-17025; 2006 y de sus procesos.	1.- La apropiada y efectiva aplicación de los métodos, herramientas y técnicas de todas las interacciones con los diferentes procesos.
	2.- La efectividad en el uso de métodos, herramientas o técnicas.	
	3.- El grado hasta cual el enfoque es sistemático, integrado y consistentemente aplicado.	
	4.- El grado en el que el enfoque se basa en la prevención.	

**Seminario de Formación de Evaluadores Internos del Grupo Peñoles, 1998, 2000.**

**Modelo de Evaluación del Premio Nuevo León a la Calidad. Centro de Productividad de Monterrey, A.C.**

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## **BIOGRAFIA**

Arturo Martínez de Escobar Fernández; a José Ramón Laines Canepa b  
Universidad Juárez Autónoma de Tabasco

Av. Universidad s/n, Zona de la Cultura, Col. Magisterial, Vhsa, Centro, Tabasco, Mex. C.P. 86040.  
División Académica de Ciencias Económico Administrativas a

Av. Universidad S/N Zona de la Cultura CP. 86040, Villahermosa, Tabasco.

División Académica de Ciencias Biológicas b

Carretera Villahermosa-Cárdenas Km. 0.5 S/N, Entronque a Bosques de Saloya CP. 86150, Villahermosa, Tabasco.



# LA VIOLENCIA Y LA CONSTRUCCIÓN DEL ESPACIO LOCAL. EL CASO DEL MUNICIPIO DE HERMOSILLO

Carlos Germán Palafox Moyers, Universidad de Sonora

Joel Enrique Espejel Blanco, Universidad de Sonora

Benjamín Burgos Flores, Universidad de Sonora

## RESUMEN

*La violencia social y estructural en México es un fenómeno que puede tener graves consecuencias por sus efectos multiplicadores en cuanto la convivencia social-pacífica y el bienestar económico de las familias. Ante esta problemática el presente artículo pretende medir dos objetivos fundamentales: (1) determinar el efecto que tiene el capital social sobre la violencia estructural, y (2) medir el impacto del desempleo como precaria situación económica sobre la violencia estructural. Para dar respuesta a los objetivos se recopilieron los niveles de percepción de confianza, solidaridad, acción colectiva e inclusión social por parte de los habitantes de las regiones con mayor violencia en el municipio de Hermosillo en el estado de Sonora, México. Dentro del diseño metodológico se aplicó el cuestionario integrado para medir el capital social elaborado por el Banco Mundial a una muestra aleatoria-estratificada en las colonias más violentas del municipio señalado. Para medir las relaciones causales se realizó un análisis estadístico a través de modelos estructurales PLS. Los principales resultados ponen de manifiesto que los habitantes con una menor percepción hacia el capital social tienen mayores niveles de violencia, la cual se agudiza cuando dichas personas se encuentran desempleados.*

**PALABRAS CLAVE:** Capital Social, violencia, políticas públicas.

## VIOLENCE AND LOCAL AREA CONSTRUCTION. THE CASE OF THE MUNICIPALITY OF HERMOSILLO

### ABSTRACT

*Social and structural violence in Mexico is a phenomenon that can have serious consequences for its multiplier effects in peaceful coexistence and social-economic welfare of families. In this situation, the article attempts to measure two objectives: (1) to determine the effect of social capital on structural violence and (2) to measure the impact of unemployment and precarious economic situation of structural violence. To meet the objectives were collected perceived levels of trust, solidarity, collective action and social inclusion by the inhabitants of the regions with greater violence in Hermosillo in the state of Sonora, Mexico. Within the methodological design integrated questionnaire was applied to measure the capital produced by the World Bank to a stratified random sample in the colonies-most violent municipality noted. To measure the causal statistical analysis was performed by PLS structural models. The main results show that people with a lower perception towards social capital have higher levels of violence, which is exacerbated when such persons are unemployed.*

**JEL CODES:** A130, I320, C290.

**KEYWORDS:** Social Capital, violence, public policies.

### INTRODUCCIÓN

Hoy por hoy en México, la sociedad contemporánea se enfrenta ante el mayor reto de reconstrucción y transformación económica y social. Los modelos económicos de corte neoliberal implementados sin



planeación económica intra-regional, la mala administración pública en los tres niveles de gobierno, la impunidad y falta de procuración de justicia, así como el proceso de globalización indiscriminado y sin regulaciones internacionales, son factores que pulverizaron las instituciones públicas y sociales, pero sobretudo afectó los tejidos sociales y productivos más elementales, dejando sin esperanza al pueblo de México. Indudablemente se tomó el rumbo equivocado y con ello se multiplicó el círculo vicioso de pobreza – marginación y exclusión social – violencia.

Los responsables de dar rumbo al país desecharon el valor y la importancia que se debe dar entre las relaciones de los diversos grupos sociales y de éstos con las instituciones de las diversas regiones que conforma la sociedad. Esto es, sin duda, un punto central en el soporte de la institucionalidad de las normas y reglas, el establecimiento y las formas en las que se construyen las redes, las organizaciones y las instituciones que permitan la interacción social y el desarrollo de la sociedad civil. Esto ha traído como consecuencia que el pueblo de México ha perdido la confianza, la solidaridad, la credibilidad política, la acción colectiva y la cohesión social.

Ante esta situación uno de los principales retos del gobierno actual, es reconstruir y consolidar el capital social que se forjó en su tiempo en el periodo de 1940-1982, aspecto fundamental que fue dilapidado sin piedad por la aplicación de modelos económicos importados, sin considerar el verdadero desarrollo de las regiones y los sectores, la falta de planeación económica diseñada y aplicada hacia el desarrollo del mercado interno, el deterioro del estado de derecho, así como la indefinición del marco regulatorio en cuanto al flujo comercial y de capitales en el contexto internacional y auspiciados por el Consenso de Washington. Al respecto, Huerta (2009) establece que mientras la economía mexicana esté subordinada a los intereses del capital financiero internacional, dada nuestra gran dependencia respecto a ellos, no hay perspectiva de que se modifique el diseño de política económica predominante para favorecer la esfera productiva y de empleo nacional. Aunado a lo anterior, se incrementó de manera exponencial la violencia, no sólo del crimen organizado, sino otra igual de letal, la violencia estructural. La violencia estructural se refiere a aquella situación en la que se produce un daño en la satisfacción de las necesidades básicas de la población, tales como la falta de alimentos, de salud, de educación, de libertad, todo ello resultado básicamente de los procesos de estratificación social diseñada por la administración pública, así como por el proceso de globalización indiscriminado basado en el libre mercado.

Ante esta situación económica y social en México el presente artículo pretende medir dos objetivos: (1) determinar el efecto que tiene el capital social sobre la violencia estructural, y (2) medir el impacto del desempleo como precaria situación económica sobre la violencia estructural. Para dar respuesta a los objetivos se recopilieron los niveles de percepción de confianza, solidaridad, acción colectiva e inclusión social por parte de los habitantes de las regiones con mayor violencia en el municipio de Hermosillo en el estado de Sonora, México. En los próximos apartados se analiza la situación actual de la pobreza y la violencia estructural y su vínculo con la violencia económica en México, y finalmente se presentan las alternativas de desarrollo para el México del futuro en el marco de la globalización.

### Situación de Pobreza en México

Tal y como lo señala Tello (2009), en México se han aplicado distintos modelos económicos. Tras la justa revolucionaria y la formación del Estado Nacional (1920-1934), en el periodo de 1934-1940 se desarrolló el Estado Nacionalista por medio de la justicia social que orientó en gran parte la política económica a través del reparto agrario, lo que provocó una distribución de la riqueza y del ingreso más equitativo. Para los años 1940-1982 que se caracterizó por la formación del Estado Promotor (1940-1954), el Desarrollo Estabilizador (1954-1970) y el nuevo rumbo del Estado hacia el crecimiento (1970-1982) se buscó combinar el crecimiento económico y la justicia social, lo que logró mejorar de manera importante las condiciones de existencia de la población mexicana, además se redujo la desigualdad en la distribución de la riqueza y del ingreso (Tello, 2008). En el periodo de 1982-2009 se da un viraje al rumbo del país con



la aplicación del programa neoliberal, que se ha caracterizado por estancamiento económico, desigualdad y pobreza. Además, afirma Tello (2009) en éste periodo México ha experimentado varias crisis, desde la crisis de la deuda (1982) hasta la crisis económica y financiera más profunda y severa que el mundo ha padecido desde la Gran Depresión de 1929. De acuerdo al autor, México cambió la pauta de desarrollo que había orientado la evolución económica y social, en su lugar se aplicaron políticas neoliberales que no han arrojado resultados satisfactorios en términos de crecimiento económico y de bienestar social.

Por el contrario, en casi 30 años el Producto Interno Bruto (PIB) real per cápita prácticamente no ha crecido, lo que ha estimulado que las condiciones generales de existencia de la población mexicana no hayan mejorado, generándose una aguda desigualdad en los últimos diez años, la llamada “Década Perdida” (Tello, 2008). Al respecto, Aguilera (2009) plantea que ante el cambio de rumbo, una generación se ha perdido, el nuevo patrón de evolución económica que se aplicó en México y el mundo ha creado una gigantesca fábrica de pobres. Según el Consejo Nacional de Evaluación de la Política de Desarrollo Social (CONEVAL) (2012) del total de la población en México, el rezago educativo ascendió a 20.6%, lo que representa 23.2 millones de personas; la carencia en el acceso a los servicios de salud fue de más de 31.8%, lo que equivale a casi 36 millones de personas; la carencia por acceso a la seguridad social ascendió a 60.7%, lo que equivale a 68.3 millones de personas; la carencia por calidad y espacios de la vivienda ascendió a 15.2%, que corresponde a 17.1 millones de personas; asimismo, el 16.5% carecía de acceso a los servicios básicos de la vivienda, lo que corresponde a 18.5 millones de personas; finalmente, la incidencia de la población con carencia por acceso a la alimentación fue de 24.9%, es decir, 28 millones de mexicanos en pobreza alimentaria (ver Tabla 1).

Tabla 1: México: Medición de la Pobreza, 2010 Incidencia, Número de Personas en los Indicadores de Pobreza, 2008-2010

Indicadores	Porcentaje (%)		Miles de personas	
	2008	2010	2008	2010
<b>Pobreza</b>				
Población en situación de pobreza	44.5	46.2	48.8	52.0
Población en situación de pobreza moderada	33.9	35.8	37.2	40.3
Población en situación de pobreza extrema	10.6	10.4	11.7	11.7
Población vulnerable por carencias sociales	33.0	28.7	36.2	32.3
Población vulnerable por ingresos	4.5	5.8	4.9	6.5
Población no pobre y no vulnerable	18.0	19.3	19.7	21.8
<b>Privación social</b>				
Población con al menos una carencia social	77.5	74.9	85.0	84.3
Población con al menos tres carencias sociales	31.1	26.6	34.1	29.9
<b>Indicadores de carencia social</b>				
Rezago educativo	21.9	20.6	24.1	23.2
Carencia por acceso a los servicios de salud	40.8	31.8	44.8	35.8
Carencia por acceso a la seguridad social	65.0	60.7	71.3	68.3
Carencia por calidad y espacios de la vivienda	17.7	15.2	19.4	17.1
Carencia por acceso a los servicios básicos en la vivienda	19.2	16.5	21.1	18.5
Carencia por acceso a la alimentación	21.7	24.9	23.8	28.0
<b>Bienestar</b>				
Población con un ingreso inferior a la línea de bienestar mínimo	7.8	11.0	201.2	294.8
Población con un ingreso inferior a la línea de bienestar	31.4	40.2	810.9	1,073.6

**Nota:** Las estimaciones de 2008 y 2010 utilizan los factores de expansión ajustados a los resultados definitivos del Censo de Población y Vivienda 2010, estimados por INEGI. **Fuente:** Estimaciones del CONEVAL con base en el MCS-ENIGH 2008 y 2010.

El concepto de pobreza está asociado, en muchos de los casos, a la falta de recursos económicos (ingresos) de una persona. Según el Programa de Naciones Unidas para el Desarrollo (PUND) la pobreza no se define únicamente en términos económicos, sino también significa, la mala nutrición, la falta de acceso al agua potable y condiciones de salubridad, enfermedades crónicas, analfabetismo, imposibilidad de acceder a la escuela, a la cultura, al crédito, etc. Por otra parte, el CONEVAL define a la pobreza multidimensional cuando presenta al menos una carencia social y no tiene ingresos suficientes para satisfacer sus necesidades básicas. Por carencia social se entiende cuando un individuo no puede acceder



a la: (1) alimentación, (2) seguridad social, (3) salud, (4) vivienda, (5) educación, y (6) seguridad pública. Así con las dimensiones del bienestar económico (línea de bienestar y línea de bienestar mínimo) y los derechos sociales (las seis carencias sociales) se pueden identificar cuatro grupos en la población mexicana: (1) los pobres multidimensionales; (2) la población vulnerable por carencia social; (3) la población vulnerable por ingreso; y (4) la población sin carencia social y con ingresos mayores a la línea de bienestar. En el primer grupo se define a la población con pobreza extrema como aquella que tiene tres o más carencias sociales y un ingreso menor a la línea de bienestar económico mínimo. En México hay 11.7 millones de personas en pobreza extrema, esto es, que son afectados en sus derechos sociales y que sus ingresos son menores a los \$978 pesos mensuales en la zona urbana y \$684 pesos mensuales en la zona rural. La pobreza moderada es aquella que tiene al menos una carencia social y sus ingresos se encuentran por debajo de la línea de bienestar económico, esto es, \$2,114 pesos mensuales en la zona urbana y de \$1,329 pesos al mes en la zona rural. Los vulnerables de carencia social son aquellas personas que tiene al menos una carencia social, aun cuando sus ingresos son mayores a los de la línea de bienestar económico. Por otra parte, una persona es considerada vulnerable por ingreso, si no tiene carencia social, pero su ingreso es inferior a la línea de bienestar económico. La cuarta clasificación es aquella población sin carencias sociales y con ingresos mayores a la línea de bienestar (ver Tabla 1).

### Situación de Violencia en México

Con la violencia estructural presente las instituciones y sistemas crean disparidades entre los individuos y grupos, eliminando con ello toda oportunidad de movilidad social, esto es, del desarrollo de las familias hacia mejores condiciones de vida, es decir, dignidad y calidad de vida. Si bien este tipo de violencia no es directa, puede provocar violencia directa como respuesta a la exclusión de los sistemas sociales, políticos y económicos de más de la mitad de la población mexicana. La sociedad mexicana se vio perpleja en los años 2008 al 2010 en referencia al incremento en el número de pobres, al pasar de 48.8 a 52 millones de personas (CONEVAL, 2010). El concepto de pobreza está asociado, en muchos de los casos, a la falta de recursos económicos (ingresos) de una persona. Sin embargo, tiene que ver con cada uno de los factores que intervienen para que pueda desarrollarse como ser humano, tales como: (1) la educación, (2) la seguridad, (3) la vivienda, y (4) los servicios básicos (luz y agua). En general, lo que involucre la insatisfacción de los derechos humanos, económicos, sociales y culturales.

Así, la violencia desde una perspectiva socioeconómica es un constructo del ser humano en sociedad con elementos multifactoriales y multicausales que surgen por comisión o por omisión de diversos actores sociales, económicos e incluso políticos y, por lo tanto susceptibles de contenerse, reducirse e inclusive erradicarse. La violencia no es un mal divino sino una creación humana, y como tal puede “administrarse, contenerse” con medidas de prevención social. Por ello es importante identificar los factores que multiplican la violencia, tales como: (1) los altos índices de rezago social, y la baja calidad de vida de las familias; (2) la exclusión educativa; (3) la pobreza extrema; y (4) el déficit habitacional y el escaso desarrollo urbano y elevados niveles de prostitución y drogadicción. En este último rubro la mayoría de los jóvenes no tiene acceso a un nivel educativo de calidad, ni al mercado laboral, siendo “carne de cañón” o candidatos para el crimen organizado. Hoy en día la mayoría de los estados y los municipios de México mantienen un escenario donde se presenta una precaria situación económica, con altos niveles de desempleo, pobreza y marginación acompañados con altos niveles de violencia. Un poco más de la mitad de la población mexicana se encuentra en estas condiciones y esta situación puede llevar el repunte de la violencia, pero a su vez este cáncer social influye negativamente en los resultados económicos.

En relación a la violencia en México generado por el crimen organizado en el periodo 2001-2007 el número de homicidios se movió en un rango relativamente bajo, entre mil y 2,300 ejecuciones. Por el contrario, entre el 2008 y 2010 la violencia registró un aumento drástico, 5,207 ejecuciones en el 2008, 6,857 en el 2009, y 11,800 en el 2010 (Guerrero, 2010). Para el caso de los estados las tendencias de la violencia es preocupante. En 21 de los 32 estados de México la violencia muestra una tendencia al alza.



Aunque Sinaloa, Michoacán, Sonora y Baja California exhiben tendencias a la baja, sus niveles de violencia continúan siendo altos. En los últimos años, los estados con mayores niveles de violencia son Chihuahua, Sinaloa, Guerrero, Durango, Tamaulipas, Estado de México, Michoacán, Sonora, Nuevo León, Baja California, Coahuila y Jalisco. Estos doce estados acumularon alrededor del 90% de las ejecuciones de dicho periodo. Asimismo, la mayoría de las ejecuciones registradas entre 2006 y 2010 han ocurrido en 162 de los 2,456 municipios. Sin embargo, solo cuatro municipios concentran el 36% de las ejecuciones: Ciudad Juárez el 20% y Culiacán, Tijuana y Chihuahua el 16% (Guerrero, 2011).

Las consecuencias de la violencia puede llevar a que todos los esfuerzos realizados en materia de política económica y social no sean eficaces y con ello ampliar el círculo vicioso de pobreza – violencia. Por tanto, es importante analizar los elementos que contribuyen al aumento de la probabilidad de que se generen ambientes sociales violentos, tales como una profunda desigualdad social, la discriminación y la exclusión de una gran parte de la población, así como los altos niveles de desempleos por la incapacidad productiva nacional, la escasez de los productos alimenticios (dependencia alimentaria o pérdida de soberanía alimentaria) y el incremento indiscriminado de los productos básicos provocado entre otros por la volatilidad de los precios internacionales de los alimentos.

## METODOLOGÍA

El diseño de la investigación comprende la metodología cualitativa y cuantitativa. La metodología cualitativa comprenderá la elaboración de entrevistas en profundidad con el enfoque de violencias, las cuales nos permiten profundizar más allá de los aspectos superficiales de las causas reales del comportamiento de los personajes claves del municipio de Hermosillo. Para la metodología cuantitativa se diseñó un instrumento estadístico y por medio del método multivariante de Análisis de Componentes Principales [*Principal Component Analysis*, (PCA por sus siglas en inglés)] se identificaron las principales variables de estudio donde los datos muestren mayor variabilidad (varianza) e incorrelación entre sí de la muestra objeto de análisis. Asimismo, tras identificar las principales variables que miden el capital social, se procede a la construcción de un Modelo de Ecuaciones Estructurales con la técnica de Mínimos Cuadrados Parciales [*Partial Least Squares* (PLS por sus siglas en inglés)], con el que se pretende cuantificar las relaciones causales de las variables, se identificaron seis constructos reflectivos, (1) redes, (2) confianza, (3) cooperación, (4) comunicación, (5) inclusión social, y (6) acción política, cada uno de estos constructos está cargado factorialmente por sus respectivos indicadores o ítems.

La metodología que se utilizará para el análisis de los datos será la construcción de Modelos de Ecuaciones Estructurales basados en componentes/varianzas aplicando el paquete informático estadístico *SmartPLS* versión 3.00, así como el paquete informático SPSS versión 19.0 para *Windows*. El primer paso para validar el modelo de medida será analizar la validez de contenido y la validez aparente. El segundo paso consistirá en calcular la fiabilidad individual del ítem por medio de las cargas factoriales (*loading*) para el caso de constructos reflectivos y la significatividad de los pesos (*weight*) para los constructos formativos. El tercer paso será examinar la validez de constructo a través de la validez convergente y la validez discriminante. La validación del modelo estructural se analizará por medio de dos índices básicos: (1) la varianza explicada ( $R^2$ ), y (2) los coeficientes *path* o pesos de regresión estandarizados ( $\beta$ ) (Johnson, Herrmann y Huber, 2006). La varianza explicada de las variables endógenas o dependientes ( $R^2$ ) debe ser igual o mayor que 0.1 (Falk y Miller, 1992).

Los coeficientes *path* o pesos de regresión estandarizados ( $\beta$ ) deben alcanzar al menos un valor de 0.2 para que se consideren significativos (Chin, 1998). Otra prueba que determina la calidad de predicción del modelo estructural es la prueba de Stone-Geisser (1974; 1954) o parámetro  $Q^2$  (*cross validated redundancy*). Esta prueba se ha calculado por medio de la técnica *blindfolding*. En los modelos estructurales PLS no existen medidas relacionadas con la bondad de ajuste. Por tanto, se utilizan técnicas paramétricas de re-muestreo para analizar la estabilidad de los parámetros del modelo (Brown y Chin,



2004). Esto se evalúa a través de los valores *t* de *Student* utilizando la técnica *bootstrap* con un remuestreo de 500 casos, tal y como lo propone Chin (1998). Recientemente, Esposito *et al.* (2008) siguieron un criterio global de bondad de ajuste para los modelos estructurales PLS. Estos autores proponen que el índice de bondad de ajuste global se valore por medio de la raíz cuadrada de la multiplicación de la media aritmética del Análisis de la Varianza Extraída (AVE) y la media aritmética de la varianza explicada de las variables endógenas o dependientes ( $R^2$ ).

Por tanto, el Índice de Capital Social aplicado al municipio de Hermosillo está formado por un modelo estructural con seis constructos reflectivos, que determinan la cuantificación y comportamiento de la composición y el nivel de consolidación del capital social en dicho municipio. Asimismo, para tratar de medir el capital social en el municipio se utilizará como base el Cuestionario Integrado para la Medición del Capital Social elaborado por el Banco Mundial (2011), para con ello rediseñar el cuestionario sin perder los principios en el que se sustentó. Para ello, se utilizará el enfoque conceptual en la selección y elaboración de las preguntas. El prototipo del instrumento refleja las dimensiones estructurales y cognoscitivas del capital social (e.g. grupos y redes; confianza y solidaridad), las principales formas en que opera el capital social (e.g. acción colectiva y cooperación; información y comunicación) y las áreas más importantes de aplicación y resultados (e.g. cohesión e inclusión social; empoderamiento y acción política). El concepto de capital social genera una fuerte controversia en su definición, medición y dimensiones entre especialistas del tema. Sin embargo, se puede considerar de lo que significa el capital social parte del reconocimiento de las relaciones sociales.

Para Lunecke y Ruiz (2007) el concepto de capital social se encuentra muy difundido y es una herramienta frecuentemente utilizada por el análisis social y en las políticas públicas. El término de capital hace referencia a la solidaridad, confianza, generosidad, cooperación, reciprocidad, redes, entre otras, tal y como lo definió el padre del capital social Bourdieu, quien expresaba que es “la suma de los recursos, actuales o potenciales, correspondientes a un individuo o grupo, en virtud de que estos poseen una red duradera de relaciones, conocimientos y reconocimientos mutuos más o menos institucionalizados” (Bourdieu, 1986). El capital social se podría señalar como un bien intangible, a diferencia de otros conceptos o variables económicos, sin embargo, por ello no se le debe restar importancia y se debe considerar en el diseño de políticas públicas y programas sociales. De ahí la importancia de saber el funcionamiento de las relaciones que se dan entre los diversos grupos sociales y estos con las instituciones de la región. Además que la parte de las relaciones sociales constituye un campo poco analizado de la calidad de vida que no tiene nada que ver con la estandarización con los indicadores económicos (Bebbington, 2005).

La aportación del concepto de capital social se fundamenta en la explicación de las relaciones sociales, con base en el marco de la acción colectiva (Ostrom, Ahn, y Olivares, 2003). Sin duda que esta propuesta sirve de soporte para la institucionalidad de las normas, el establecimiento y las formas en las que se constituyen las redes, las organizaciones y las instituciones que permiten la interacción social y el desarrollo de las sociedades. Tras identificar la medición del capital social del municipio objeto de análisis se analizará la violencia estructural con información otorgada por la Dirección de Seguridad Pública del Municipio de Hermosillo y la Secretaría de Seguridad Pública del Estado de Sonora (SEPS), y detectar las colonias con una mayor incidencia de delitos (Semáforo Delictivo de la SESP, 2012).

## CONSIDERACIONES FINALES

Los fantasmas del pasado, que aún rondan ominosos, tales como el hiperestatismo, el autoritarismo, el populismo y el nacionalismo de clausura, y que vueltos a la vida llevaría a México a reeditar los extremismos ideológicos, así como las crisis fiscales, financieras y políticas que nos han hecho perder rumbo, tiempo, oportunidades y respeto a nuestro país y sus ciudadanos (Aguilar, 2009). Al respecto, Huerta (2009) propone que el Estado debe retomar el manejo soberano de la política económica con el



objetivo de asegurar las condiciones productivas y financieras en pro del crecimiento sostenido con pleno empleo. Por tanto, se debe trascender urgentemente a un modelo de mercado con enfoque social con la participación del Estado en las decisiones económicas de empresarialidad social.

Ante la hipótesis de que la globalización estimula el círculo vicioso de pobreza – marginación y exclusión social – violencia, la sociedad mexicana en su conjunto debe participar en el diseño de la planificación económica, incluyendo a los sectores académicos públicos y privados, organismos gubernamentales y no gubernamentales, sindicatos, agrupaciones de productores y campesinos, centros de investigación, etc.

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Carlos Germán Palafox Moyers es Doctor en Ciencias Económicas y Profesor-Investigador Tiempo Completo, Departamento de Economía, Universidad de Sonora. Blvd. Luis Encinas y Rosales, Col. Centro, Hermosillo, Sonora, México, C.P. 83000. Teléfono: 662 259 21 67, Email: [economia@guaymas.uson.mx](mailto:economia@guaymas.uson.mx)

Joel Enrique Espejel Blanco es Doctor en Ciencias Económicas y Empresariales y Profesor-Investigador Tiempo Completo, Departamento de Economía, Universidad de Sonora. Blvd. Luis Encinas y Rosales, Col. Centro, Hermosillo, Sonora, México, C.P. 83000. Teléfono: 662 259 21 67, Email: [jespejel@pitic.uson.mx](mailto:jespejel@pitic.uson.mx)

Benjamín Burgos Flores es Doctor en Ciencias Económicas y Profesor Investigador Tiempo Completo, Departamento de Economía, Universidad de Sonora. Blvd. Luis Encinas y Rosales, Col. Centro, Hermosillo, Sonora, México, C.P. 83000. Teléfono: 662 259 21 67, Email: [bburgos@guaymas.uson.mx](mailto:bburgos@guaymas.uson.mx)



# EL SIGNIFICADO DE LAS PERSONAS EN EL ÉXITO DE UNA PEQUEÑA EMPRESA DEL SECTOR CONSTRUCTOR

Rosiluz Ceballos Povedano, Universidad del Caribe

## RESUMEN

*Este documento presenta el análisis de una pequeña empresa del sector constructor en Cancún, Quintana Roo, México. El propósito es determinar los factores y las acciones que la han hecho una empresa exitosa desde su creación, bajo el supuesto de que la mejor manera de conocerla es a través de las personas que la conforman. Para este efecto se utiliza como diagnóstico, el árbol de competencias de Marc Giget, instrumento que permite observar su micro y macro entorno. La obtención de información fue a través del relato de vida, con entrevistas semi-estructuradas divididas en dos partes en la primera los participantes describieron sus funciones, en la segunda hablaron del significado que la empresa tiene para ellos. Para el análisis de esta información se utilizó la rejilla de constructos personales y la teoría socioeconómica a través de sus descripciones sobre las tareas cotidianas que realizan y los problemas que se les presentan para cumplirlas. Concluye estableciendo la relación entre actores internos y externos, la conformación de las estrategias que ayudaron al crecimiento de la empresa y la descripción de estrategias que fracasaron en este trayecto. Al final se tienen una visión integral de una Pyme construida a través de sus integrantes.*

**PALABRAS CLAVE:** pequeña empresa, rejilla de constructos, teoría socio-económica

## THE MEANING OF PEOPLE IN THE SUCCESS OF CONSTURCITON SECTOR SMALL BUSINESS

### ABSTRACT

*This paper presents the analysis of a small company in the building sector in Cancun, Quintana Roo, Mexico. The purpose is to determine the factors and the actions that have made a successful company since its creation, under the assumption that the best way to know is through people that make it up. To this effect is used as diagnostic, Marc Giget skills tree, instrument that allows to observe their micro and macro environment. Obtaining information was through the story of life, semi-structured interviews, divided into two parts, first participants described its functions, in the second spoke of the meaning that the company has for them. The repertory grid of personal constructs was used and socio-economic theory for the analysis of this information, through his descriptions about everyday tasks that perform and the problems that arise for compliance. He concludes by establishing the relationship between internal and external actors shaping the strategies that helped the growth of the company and a description of strategies that failed in this way. At the end you have a holistic view of an SME built through its members.*

**JEL:** A14, L25

**KEYWORDS:** small company, repertory grid technique, Socio-Economic Theory

### INTRODUCCIÓN

Este documento tiene el propósito de presentar una visión integral de una Pequeña Empresa (PYME) procedente de Quintana Roo, que resalta factores que la han hecho exitosa. La información es obtenida y analizada a través del árbol de competencias de Marc Giget, la aproximación interpretativa que a través



de la palabra de los actores internos puede hacerse al pedirles relato de su vida en la empresa. El alcance de este documento contempla la primera fase en un trabajo con expertos de la empresa, establece las bases del análisis integral que será realizado en las próximas etapas. Las conclusiones plantean las estrategias observadas en el avance de la investigación.

## REVISIÓN LITERARIA

En este documento se parte del supuesto de los procesos de construcción. Metodológicamente los procedimientos que se utilizan permiten al investigador estar en contacto con el objeto, construir a partir de ellos el propósito de la investigación y determinar una aproximación subjetiva de la realidad, según Sautu, 2005, el constructivismo social es un paradigma que considera que a través de las relaciones comenzamos los procesos de reconstrucción del mundo y que se establecen a través de acciones y del lenguaje.

### La Palabra la Importancia de la Lingüística en la Vida Social y Personal

El lenguaje distingue y da identidad al ser humano porque es el único con esta función psicológica y espiritual, designa la realidad humana a través de la expresión. La palabra da libertad al hombre y dominio sobre el mundo. Se atraviesa la línea de sensaciones y reacciones, por nominaciones e ideas. El hombre se convierte en amo del mundo al dar identidad a las cosas, es su primera invención y contiene a las demás. El mundo de reflexión, es un mundo de sentido, las denominaciones no valen sin intenciones (Gusdorf, 1957). Tanto la interpretación simbólica como el relato de vida se unen a la parte funcional de una empresa para poder describirla y conocerla, ésta es usada ya que permite descubrir a partir de las funciones de los empleados las tareas fundamentales de una empresa. Son las personas que al relatar sus historias enfocadas a su función, narran la historia dentro de un mundo social: la empresa, y construyen al unir las partes, su historia. La Teoría Socioeconómica que es llevado a las organizaciones en este caso como una oportunidad de uso no para el cálculo de costos sino como estructura para introducirse a una empresa y conocer de manera ordenada las funciones por puesto y tareas. El aspecto cualitativo está basado en la obtención de disfuncionamientos hipertrofiados. Esta relación se refleja en estructuras y comportamientos.

## METODOLOGÍA

Las herramientas e instrumentos que se utilizaron para obtener información se hace a través de dos métodos, el árbol de competencias de Marc Giget y la rejilla de constructos personales. El primero es un instrumento que permite ver más allá de los productos y servicios que se ofrecen en el mercado porque reconoce cualidades tecnológicas, industriales y comerciales, (Godet, 2007). El segundo analiza las palabras evocadas por los integrantes para luego interpretar el significado que tienen sobre la empresa y construir una visión integral de INSET. Los instrumentos y herramientas usados para la aplicación de este método son el relato de vida a través de entrevistas semi-estructuradas.

La obtención de información se estructuró a través del relato de vida y la teoría socioeconómica en entrevistas semi estructuradas. Se prevé que a partir de los relatos de los empleados de la empresa, se puede transitar de situaciones típicas paso a paso a situaciones generales que al igual que al encontrar culturas nacionales agrupan factores de una sola empresa por medio del método interpretativo. En esta oportunidad describen su paso por la empresa desde su llegada. La empresa seleccionada INSET, empresa con 17 años en el mercado que emplea aproximadamente a sesenta personas y que pertenece al sector de la construcción su área el laboratorio de materiales y mecánica de suelos. Se ubica en la ciudad de Cancún en el estado de Quintana Roo. Los detalles de su creación y su caracterización se desarrollan a través del árbol de competencias en el pasado tanto de las raíces como se su tronco y sus ramas.



*Obtención de la información:* La selección del equipo empresarial son informantes propuestos por el director, personajes del medio de la construcción y un equipo de investigación completamente ajeno a la empresa que coordina y elabora los talleres. Se construyó un cuestionario que permitiera entrevistas semi-estructuradas formadas en dos partes; en la primera los colaboradores describieron sus funciones. Después, debieron detallar al menos dos sucesos importantes que recuerden de su estancia en la empresa, es un relato de conexión entre el colaborador y la empresa; sucesos positivos y algo negativo, estos sucesos tienen la finalidad de darle un enfoque histórico al análisis. En la segunda parte del cuestionario se identifica el significado de INSET en la sociedad y para esto se les preguntó lo que significa expresado en palabras concretas.

## RESULTADOS

*El árbol de competencias de Marc Giget, (Pasado, raíces):* INSET, es fundada en 1996, en la ciudad de Cancún Q. Roo, con la finalidad de ofrecer servicios de apoyo a la industria de la construcción, comenzó operando como laboratorio de concreto, brindando servicios de verificación de materiales; en 2006 se inicia, la verificación geotécnica, a través de una mecánica de suelos, ampliando la situación actual de la empresa y su lugar en el mercado, (Documentos de la empresa, 2011).

*Aspectos funcionales (Pasado y Presente, Tronco):* Las principales tareas que se llevan a cabo en la empresa listadas a continuación, se realizan, por lo general por una persona determinada, pero hay algunas tareas que las realizan entre varias y que son: Atender clientes, Estados de cuenta, Solución de problemas en obras de mantenimiento de servicios, Coordinación del personal en obra de laboratorio Mantenimiento / calibración de equipos de laboratorio, una tarea en específico el personal, incluyendo al director general mencionaron que la realizan es Cobrar:

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*Facturar, Cobrar, Atender llamadas, Atender clientes, Estados de cuenta, Altas de empresa, Elaboración de informes de mecánica de suelos, Coordinación del personal en obra de Mecánicas de Suelos, Solución de problemas en obras de Mecánicas de Suelos, Mantenimiento de equipo de Mecánicas de Suelos, Elaboración de presupuestos, Asesorías técnicas, Asistencia a juntas, Coordinación del personal en obra de laboratorio, Estimaciones, Programación de vacaciones del personal, Proceso de entrega de sondeos al cliente, Ver si hay recursos y materiales, Elaboración Nómina de laboratorio, Capacitación al personal de laboratorio, Supervisar la parte técnica de todos los trabajos, Asesor técnico de todas las partes de la empresa, Gestionar recursos, Relación con clientes, Buscar obras, Estatus de vehículos y mantenimiento, Autorizar presupuestos, Organizar cursos, Sistema de gestión de calidad, Ensayos de aptitud, Capacitación, Mantenimiento / calibración de equipos de laboratorio, Actualizar formatos, Aplicación de exámenes teóricos y prácticos, Revisar capturistas, Checar uniformes, Revisión de nóminas, Curriculum de empleados, Motivación a empleados, Pagos de nómina, Atender órdenes del director general*

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Estas tareas nos integran la especificidad de la empresa, su dinámica y su giro. Entre las que más disfrutaban los empleados están las que corresponden a su actividad principal para la que fueron contratados por ejemplo al supervisor de laboratorio le gusta “pruebas en el laboratorio, llevar personal a obra, coordinar personal...” lo que corresponde a sus actividades principales. Los principales problemas que se detectan para la ejecución de tareas está la actitud de algunos empleados para acatar órdenes, la desorganización del área administrativa, actitud en obra y en compras, asesoría a clientes lo que acumula trabajo de oficina, algunos problemas de logística para el trabajo de campo, las menciones de los empleados son las siguientes: La empresa no sigue un plan general de trabajo, puede considerarse que de las tres partes en que se divide la empresa: la administrativa, la de laboratorio y la de mecánica de suelos, sólo la parte de laboratorio dijo que si tenían un plan pero se referían siempre a las políticas de calidad ya que el laboratorio se encuentra certificado. Estas son las citas encontradas respecto a los planes de la empresa. Estas tareas nos dan una idea de lo que es la empresa en la actualidad, de la forma en la que sus empleados la ven y como la construyen en su quehacer cotidiano, pero ¿Cómo surge y se mantiene INSET?



### Aspectos históricos (pasado)

*Relatos de vida:* Origen de la empresa: la inicia el director general en el año 1995 quien se retiró de la empresa donde trabajaba, desde 1992 trabajó por cuenta propia en su taller de aluminio, a su salida se dedicó al cálculo estructural y como contratista, “y ya fue que tenía el gusanito del laboratorio y no tenía recursos”. Los mismos clientes le pidieron que pusiera su laboratorio, le dijeron que rentara algo, así inició la idea de su propia empresa, empezó por comprar lo mínimo que son cilindros. Un amigo le dejaba usar la prensa en paralelo, fue a cálculo y creció el laboratorio Su inicio lo relata en una empresa en Mérida como auxiliar de topógrafo, después como jefe de brigada de topografía, auxiliar residente de obra civil, auxiliar de analista- auxiliar de control de calidad. Fue enviado en 1988 a Cancún como Gerente regional de la misma empresa en el área de laboratorio de control de calidad y geotecnia. El ingeniero, ahora director de INSET dice “empecé desde cero, lo he platicado con mi esposa. La empresa se ha ido para arriba, lo más que ha pasado es que no he crecido pero nunca para abajo y con todo y las crisis de 2009 y 2010, nos mantuvimos en equipo, instalaciones y personal.”.

*“Yo me comparo con las empresas y la gente dice: “la mejor INSET”, me recomendaron contigo por tal persona, es lo que más satisface y cuando dicen la mejor, más responsabilidad para seguir así.”*

Las principales características es el espíritu de mejora, el orden y la preparación constante, estas características están presentes en los gerentes de las áreas operativas o técnicas de la empresa. De la misma manera tienen en su personalidad la manera de crecer que ha propagado en la dinámica de la empresa, relata que cuando llegó sólo sabía hacer control de calidad y que en el área de mecánica se requiere especialidad casi una maestría. La oportunidad y su habilidad hicieron que subcontratara los servicios, al principio de la empresa hasta poder entregar los reportes completos, la formalidad y profesionalismo que caracterizan ahora a INSET son tomados de la misma personalidad de su director:

*“El tipo de empresa, piden concreto, terracería y yo no sabía, no tenía equipo y “sólo llevé una materia de mecánica y cuando me salían trabajos subcontrataba a un ingeniero que sabía mucho de mecánica de suelos”, le decía con qué presupuesto y el me decía cuánto y Un cliente me dijo una vez tengo tu presupuesto y el de otro ¿no te puedes bajar?, dije que no, y el cliente dijo, te lo vamos a dar a ti porque como está mejor presentado nos da más confianza. La presentación de un trabajo cambiarle, algo diferente..., da un estatus de una mejor empresa”.*

La entrada a la empresa como empleado se realiza por tres vías, por amistad familiar, por conexión con redes profesionales o bien por medios de comunicación en los periódicos, lo que resalta es que en cualquiera de los casos son entrevistados por el director general y cubren como principal característica ser profesionales y tener una vocación hacia la familia como puede verse en las afirmaciones de los entrevistados. En general comentan los empleados que el ambiente se ha llenado de jóvenes que han contagiado de buen ambiente de trabajo. “Las posadas de cada año es el único día del año que todos compartimos, convivimos y conocemos a todos que a lo mejor ni habíamos visto, sólo empleados”. Las experiencias desafortunadas de INSET son cuando ha habido problemas estructurales “Cuando vino la crisis ver que despidieran a las personas ver la realidad desde ese punto si me movía, sobre todo con el personal administrativo que era con el que convivía”

Los que destaca es que a cada empleado, independientemente del puesto que ocupa, se le da libertad de desempeñar su puesto introduciendo sus propios procesos o mejorando las actividades que se tienen “porque no me acordaba de lo que me decían, en el Excel pensando en ellos lo hice” acerca de la implementación de una base de datos de control. “Me gusta que puedo aprender y me ponía a leer los informes para correlacionar lo de la escuela con informes y leer libros de aquí y de la obra me fijaba mucho en escuchar, hay que saber escuchar, analizar y luego hablar”



También que quienes responden a su trabajo reciben buena remuneración: *“me ha aumentado el sueldo, nunca lo solicité y el año que dije que iba a hacer ya son dos y para irme tendría que ser “muy buena oferta”. Ahora tengo vida social.* Se nota que los empleados se unen por un objetivo común: *“le hacía señas al asistente de calidad” y se levanta la auditora y dice si jugamos beisbol”.* Comentario sobre la revisión de calidad en compañerismo de los empleados.

### Aspectos Interpretativos

En la parte inferior es posible visualizar un resumen de las seis aplicaciones del método de rejilla y la suma de las puntuaciones totales que se le asignaron a cada uno de los elementos, ver tabla 1.

Tabla 1: Constructos Personales del Significado del Éxito INSET

CONSTRUCTOS (Características condiciones y valores opuestos a los que se consideran importantes)	Elementos					CONSTRUCTOS (Características condiciones y valores que se consideran importantes)
	trabajo	INSET	futuro	Funciones	de Plan trabajo	
Departamento no acreditado	29	32	34	32	32	Departamento acreditado
Maquinaria y equipo de oficina	24	21	31	19	20	Maquinaria y equipo de campo
Trabajo transitorio	26	26	29	23	32	Trabajo permanente
Empresa estable	32	34	33	28	29	Empresa con prestigio
Fuente de Empleo	31	19	31	30	31	Desarrollo Profesional, Familiar y Bienestar
Bonita Empresa	31	25	34	27	31	Empresa Exitosa
Mi trabajo	33	29	31	32	29	Profesionalismo, Compromiso y Responsabilidad
Necesario para alcanzar un objetivo	19	20	28	23	27	Profesionalismo, Compromiso y Responsabilidad
Estancado	32	31	33	30	31	En crecimiento
	257	237	284	244	262	Puntuaciones Totales
	3	5	1	4	2	Rangos

*Se muestran los elementos en relación con los constructos, el polo izquierdo contiene los constructos de menor importancia y en el polo derecho los de un nivel de mayor importancia.*

Según los datos recopilados, en la suma total de cada uno de los elementos, el de mayor rango es el futuro, es decir los colaboradores perciben el futuro en INSET con éxito, tanto en su crecimiento personal como en relación con la empresa. En segundo rango encontramos el plan de trabajo y en relación con las entrevistas es importante que INSET cuente con planes de trabajo para con ello incrementar el éxito en la empresa. En tercer rango se encuentra el trabajo, esto marca la relación que tiene el trabajador del trabajo con la empresa y desde este punto es posible visualizar que el trabajador ha logrado obtener un crecimiento profesional y de bienestar, sin embargo visualizan a la empresa como un medio para lograr objetivos profesionales. En el cuarto rango se encuentra las funciones ya que en relación con las entrevistas las funciones son repetitivas entre las diversas áreas lo cual ocasiona una falta de crecimiento dentro de la empresa, tanto del personal como de la empresa en general. En el quinto rango se encuentra INSET, y lo que es posible percibir es que los colaboradores consideran a INSET como una empresa profesional, responsable y con prestigio, no obstante la consideran en crecimiento para alcanzar el éxito esperado. Se nota en las entrevistas que los empleados tienen el mismo perfil del dueño, ya que confiere importancia a la familia y las relaciones personales. También la manera de hacer las cosas, de ir las mejorando. Las personas que trabajan en el área operativa sienten que han crecido mucho.

## CONCLUSIONES

Visión Integral de INSET” *Es una integración humanista de la empresa a través de factores encontrados por medio de la palabra:*



El significado de la empresa puede describirse de dos formas, la primera que los empleados se sienten parte de ella no sólo como trabajadores sino que sienten que hay una relación afectiva o de compañerismo mayor que en otros empleos que han tenido. La segunda forma es la de la empresa que construye una identidad basado en sus empleados y éstos siguiendo la personalidad de su fundador. Los factores que se obtuvieron son los siguientes y se expresan a través de acciones de los empleados:

Desempeñar su puesto introduciendo sus propios procesos o mejorando las actividades

Recibir buena remuneración si responden a su trabajo

Visualizar el futuro personal a través del de la empresa

Necesitar planes de trabajo

Vincular su vida con la de la empresa

Lograr objetivos profesionales

Conferir importancia a la familia y a las relaciones personales Del pasado y presente del árbol de competencias, se establecen los siguientes factores : Calidad, empleados competentes, información confiable, equipo adecuado y en buenas condiciones, análisis de mercado, compromiso, cumplimiento, responsabilidad, orientación fiscal, mantener área de ventas, mejorar en tecnología, practicar costos y fijación de precios, implementar programas de capacitación, sistemas de información, consolidar imagen, generar alianzas estratégicas, revisar normatividad de los concursos, obtención de más certificaciones, oportunidades de nuevos mercados, mano de obra calificada, realizar juntas semestrales de evaluación al desempeño bajo una planeación, elaborar cartera de clientes y darles seguimiento y participar en premios y reconocimientos. Los principales factores son la mano de obra calificada, tanto de ingenieros que llevan un tiempo laborando para otras empresas como de recién graduados de las universidades.

La calidad es muy importante para INSET, esto contempla la certificación como matriz de Cancún para potencializar esta ventaja competitiva. Con el objetivo de desarrollar relaciones públicas para poder darse a conocer. La empresa sobrevive a pesar de las crisis aunque no de la misma manera o con la afluencia de proyectos y clientes que tuvo pero es un problema de estructura económica más que de manejo interno, esta razón provoca incluir expertos externos del tema. También se involucra a empresas sobresalientes en investigación y desarrollo, área que no se ha emprendido. Los resultados obtenidos a través del diagnóstico socioeconómico, parten de un estudio de la realidad de una organización, de su contexto y de su ambiente interno, no involucra postulados fuera del lugar, sus mismos integrantes a través de las entrevistas fueron quienes propusieron las acciones. Podemos resumir en estas conclusiones los factores que la han hecho exitosa que es el significado que como empresa juega en la vida de sus trabajadores cumpliendo una función económica al retribuirles por su trabajo y humana al valorarlos y dejarlos ser parte de la construcción de la empresa asumiendo que de su desempeño depende su futuro y el de la empresa, estas acciones más la formalidad y profesionalismo que da la empresa en sus servicios ha hecho que todos los cambios estructurales no hayan afectado su permanencia en el mercado.

#### Alcance y limitaciones

Aunque el método fue probado con un grupo de trabajo, debe de repetirse con personal de la empresa y ser orientado hacia todas las áreas de trabajo. Expertos en el tema deben ser incorporados tanto relacionados con la empresa como ajenos expertos en el área.



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Licenciada en Economía, UADY. Maestra en Economía Industrial, UANL. Actualmente estudiante del doctorado en Estudios Organizacionales de la UAM-I. Profesora Investigadora de la Universidad del Caribe, Departamento de Economía y Negocios. SM 78, Mza. 1, Lote 1 Esq. Fracc. Tabachines. Cancún Quintana Roo. México. rosiluzc@gmail.com, rceballos@ucaribe.edu.mx



# REDES Y ANÁLISIS ORGANIZACIONAL: ROLES, POSICIONES Y PODER DE FRAGMENTACIÓN DE LAS RELACIONES SOCIALES Y COMERCIALES

Rebeca Teja Gutiérrez, Universidad Autónoma del Estado de México

Gustavo Almaguer Vargas, Universidad Autónoma Chapingo

Roberto Rendón Medel, Universidad Autónoma Chapingo

Nidia López Lira, Universidad Autónoma del Estado de México

## RESUMEN

*En un estudio de caso, con la “Sociedad Cooperativa de Productores Agropecuarios y Lombricultores de San Pedro Tlapacoyán, Veracruz, México”, se observó que uno de los problemas es la actitud y las relaciones inter organizacionales de los productores. A través de indicadores de redes sociales, se analizaron los roles que juega cada actor, su posición dentro de la red de relaciones y las relaciones con mayor poder de fragmentación. Los resultados indican que la importancia de un actor está más en función de su posición en la red que del número de relaciones que presenta cada integrante del grupo de productores. Se encontró que cada actor juega diferentes roles en función de sus intereses individuales y que las relaciones sociales presentan mayor poder de fragmentación sobre las relaciones comerciales.*

**PALABRAS CLAVE:** Redes sociales, roles, relaciones personales, relaciones comerciales

## NETWORKS AND ORGANIZATIONAL ANALYSIS: ROLES, POSITIONS AND POWER OF FRAGMENTATION OF SOCIAL AND COMMERCIAL RELATIONSHIPS

### ABSTRACT

*In a case study, with the Cooperative Society of Agricultural Producers and Lombricultores of San Pedro Tlapacoyán, Veracruz, Mexico", one observes that one of the problems is the attitude and the relationships inter organizational of the producers. Through indicators of social nets, the lists were analyzed that each actor, his position inside the net of relationships and the relationships plays with more power of fragmentation in the net. The results indicate that the importance of an actor is more in function of its position in the net that of the number of relationships that each member of the group of producers presents. It was found that each actor plays different lists in function of his individual interests and that the social relationships present bigger power of fragmentation on the commercial relationships.*

**JEL:** J19, J24, J43. J54, L14, L26, P13 y Q12

**KEY WORDS:** Social nets, lists, personal relationships, commercial relationships.

## INTRODUCCIÓN

El bajo nivel competitivo y rentabilidad de las organizaciones rurales, son consecuencia por la falta de: financiamiento, adopción de tecnología e innovación, organización, creación de alianzas al interior y al exterior de las organizaciones, entre otras; las cuales se han abordado desde perspectivas teóricas como la sociología, la psicología, la antropología, la economía y la administración. La asociatividad es el mecanismo que mejor responde a las necesidades de las organizaciones, ya que les mejora las posibilidades de supervivencia en los mercados mediante acciones colectivas basadas en la cooperación y



en el estímulo de las relaciones al interior y exterior de las empresas. Dentro de las estrategias de asociatividad está la conformación de redes inter e intra personales. Sin embargo este proceso no se genera de manera espontánea. Para la creación de organizaciones exitosas y rentables, los integrantes tienen que tener una mentalidad diferente que les permita trabajar en equipo, resolver conflictos, tener confianza con sus compañeros y con otros empresarios y tener visión de largo plazo, estar dispuesto al cambio y mantener una flexibilidad de esquemas.

Las personas con una visión tradicional basada en el individualismo y la desconfianza les es difícil crear una empresa fundamentada en la creación de redes (González y Gálvez, 2008:28), ya que se necesita incrementar el capital social y humano de los integrantes de la organización. En San Pedro Tlapacoyán, Veracruz, hay un grupo de productores que ha empezado a exportar limón ‘Persa’ orgánico, para Estados Unidos. Sin embargo, Almaguer *et al.* (2009) determinaron que el grupo tiene limitaciones para la conversión de huertos convencionales a orgánicos, lo que trae problemas de adopción de las nuevas prácticas culturales, debido a la cultura que durante décadas han conformado los productores con el manejo convencional; además les ha costado trabajo tener iniciativas conjuntas como un vermicompostero e incrementar el volumen de compras y ventas que hacen en común. A su vez, Teja *et al.* (2008), mencionaron que dicho grupo manifestaba un nivel bajo de confianza, lo cual ocasionaba poca participación, lo que reflejó una densidad baja del 6.48%, lo cual indica una baja conectividad y asociatividad. Lo que ha denotado poco desarrollo del *capital social* y de acciones colectivas para beneficio común.

## REVISIÓN DE LITERATURA

La organización es para este estudio la categoría central de análisis, que ha sido enmarcada en el nivel organizativo de una sociedad establecida en un territorio definido. Es concebida como la reunión “de dos o más personas que colaboran dentro de unos límites definidos para alcanzar una meta común” (Hodge *et al.*, 2005). La organización no parte de la idea de organización como efecto natural de la interacción de individuos, es decir, una aproximación a lo que ha sido definido a través de la frase “el ser humano, es un ser social por naturaleza”, sino más bien que parte del supuesto de instrumentalización de la articulación social para el logro o satisfacción de los intereses individuales, y en el establecimiento de relaciones emergen en un sin número de necesidades, deseos, carencias, entre otros, que en la búsqueda de ser satisfechas, va configurando a los actores involucrados como grupo o finalmente como una organización. Sin embargo, y como ya se mencionó, no se encuentra allí una acción natural, pues en este proceso influyen diferentes elementos, principalmente el contexto socioeconómico, sociocultural, sociopolítico y territorial, donde se establecen relaciones de carácter interpersonal, presentándose una exposición de intereses individuales, para ser puestos posteriormente en el escenario colectivo.

Se puede señalar entonces que, “(...) la organización es el sistema humano de cooperación y coordinación integrados, que se encuentra dentro de unos límites definidos con el fin de alcanzar unas metas compartidas” (Hodge *et al.*, 2005). Así, se tiene que “(...) Las organizaciones son, en aspectos importantes, redes de relaciones y, por ende, es necesario manejarlas y analizarlas como tales” (Peffer, 1992:300). En este sentido Peffer, introduce lo que se quiere tratar en este apartado, el denominado nivel externo de la organización, pues es preciso partir del término organización no sólo como la entidad, sino más bien, teniendo en cuenta lo demás, lo cual en palabras de éste es comprender que “las organizaciones son entidades materiales dotadas de rasgos físicos, caracterizados por relaciones sociales y procesos demográficos” (Peffer, 1992:281). Así, el estudio de la organización desde una perspectiva de red y de relaciones, como es el caso concreto, intenta dar cuenta de los procesos que vinculan a la organización con su entorno, sumado a ello, evidenciar como esos procesos contienen el poder que tiene el entorno sobre la organización misma, pero en donde esta tiene opciones de adaptación a través de acciones estratégicas para la toma de decisiones. Ver a la organización como un ente aislado, pensando en la posibilidad que está en manos de la misma, tomar decisiones sin tener en cuenta el contexto en la cual



está inscrita, es pensar que la organización es completamente racional para la toma de decisiones y puede hacerlo a partir de los atributos internos de la misma, pero ello estaría negando que la organización debe establecer vínculos con otras organizaciones de su entorno para acceder a una serie de recursos que no posee, pues no los produce. A partir de esto último, se tiene que la organización está inscrita en un entorno y que este entorno tiene una serie de características y elementos que deben ser analizados para entender como está inscrita la organización en el mismo, partiendo de la estructura en la cual está inscrita y saber qué posición ocupa, cuales son los otros elementos con los cuales establece relación y de qué forma lo hace (Castaño *et al.*, 2004:13-16).

### Análisis de Redes Sociales

El origen del Análisis de Redes Sociales (ARS) es diverso al integrarse como resultante de la combinación de elementos antropológicos, psicológicos, sociológicos y matemáticos, dando origen a una diversidad de instrumental teórico y metodológico el cual ha derivado, a su vez, en una diversidad de aplicaciones. La teoría de las redes registra su origen en teorías antropológicas (estructural funcionalismo británico), psicológicas (teoría de la Gestalt), sociológicas (estructural funcionalismo norteamericano, sociometría) y matemáticas, registrando su principal crecimiento en la década de los setenta. Por lo anterior, se producen cruces con las teorías del intercambio y la elección racional. Las redes sociales han sido definidas como “un conjunto bien delimitado de actores –individuos, grupos, organizaciones, comunidades, sociedades globales, etc.- vinculados unos a otros a través de una relación o un conjunto de relaciones sociales” (Coudannes, 2007:2).

El análisis de redes sociales (ARS) se ha aplicado a un número de estudios cualitativos y cuantitativos sobre cultura organizacional (Vilana y Rodríguez, 2010), la creación de empresas (García y Valencia, 2009; Porras y Clegg, 2002), migración (Molina, Lerner y Gómez, 2008; Lonkila y Salmi, 2008; De Miguel, 2006; entre otros), para el análisis del desempeño deportivo (Bundio y Conde, 2007), sobre cuestiones familiares (Coudannes, 2007; González y Basaldúa, 2007); en el análisis de las Organizaciones No Gubernamentales, ONG, (Souto, 2007; Roca, 2006); estudio de las relaciones (Granovetter, 1973); en estudios de desarrollo (Garrido, 2000); en los estudios de pobreza (Formi y Longo, 2004); en los estudios económicos y de comercio (Semitiel y Noguera, 2004; Teves, 2005), y más recientemente en estudios de innovación y competitividad (Monge y Hartwich, 2008; Diez, 2008; Muñoz *et al.*, 2007, Rendón *et al.*, 2007). En las redes sociales, se analiza la conexión de personas, más que la relación formal o jerárquica comúnmente estudiada vía organigramas funcionales. Las relaciones entre instituciones, por ejemplo, pueden estar más determinadas por las relaciones entre las personas responsables de esa vinculación por ambas entidades, que por los mandatos o decretos que las obliguen o faculden para dicha relación. Es decir, la red es un concepto fundamentalmente vincular, no estructural. En el proceso de construcción de redes existen diferentes niveles. Rovere (1999:25) señala que estos niveles son el reconocimiento, el conocimiento, la colaboración, la cooperación y la asociación (Cuadro 1).

Cuadro 1: Niveles en la Construcción de Redes

Nivel	Acciones	Valor
5. Asociarse	Compartir objetivos y proyectos	Confianza
4. Cooperar	Compartir actividades y/o recursos	Solidaridad
3. Colaborar	Prestar ayuda esporádica	Reciprocidad
2. Conocer	Conocimiento de lo que el otro es o hace	Interés
1. Reconocer	Destinadas a reconocer que el otro existe	Aceptación

Fuente: Rovere, 1999:25.

*El reconocimiento:* expresa la aceptación del otro. El **conocimiento** ocurre posterior a que el otro es reconocido como par, como interlocutor válido, empieza a ser incluido en la palabra, empieza a necesitar conocimiento del otro, lo cual expresa interés, queriendo saber quién es el otro, queriendo entender cómo



se ve el mundo desde ahí. El tercer nivel, a partir del interés y del conocimiento empiezan a existir algunos episodios de **colaboración** (colaborar en el sentido de trabajar con). No es una ayuda sistemática, no es una ayuda organizada sino espontánea. Hay momentos, hechos, circunstancias donde se verifican mecanismos de colaboración que empiezan a estructurar una serie de vínculos de reciprocidad, empiezan a colaborar pero espera también que colaboren con uno. En el cuarto nivel ya existen algunas formas sistemáticas de **cooperación** (co-operación: operación conjunta). Esto supone un proceso más complejo porque supone que existe un problema común, por lo tanto hay una co-problematización y existe una forma más sistemática y estable de operación conjunta, es decir, hay un compartir sistemático de actividades. Por último, un quinto nivel donde hay **asociación**, donde esta actividad profundiza alguna forma de contrato o acuerdo que significa compartir recursos y cuyo valor base es la confianza.

Así, las redes inician por un proceso de aceptación, transitan por un periodo de intereses comunes y ayudas esporádicas, llegando incluso a desarrollar procesos duraderos basados en la confianza. Este tránsito es lo que se llama en esta investigación como gestión de redes sociales para la conformación de capital humano y social. El análisis de redes sociales (ARS) es aplicable a las ciencias que llamamos blandas. En el análisis de redes sociales opera en base a un vocabulario técnico y los datos se procesan por medio de herramientas computacionales, dos de las más populares son el UCINET (Borgatti, Everett, y Freeman, 1992) y Pajek (Batagelj y Mrvar, 2003). Los elementos básicos del ARS son los provistos por la teoría de grafos para caracterizar redes: nodos y arcos. Los nodos en la red pueden ser personas, organizaciones, eventos o lugares. Los arcos representan las relaciones entre los nodos. Esos arcos pueden ser direccionales y mostrar la frecuencia o fortaleza de la relación (Scott, 2000; Wasserman y Faust, 1994). Las relaciones entre los nodos se pueden traducir en notación matricial para luego aplicar un conjunto de medidas derivadas de la teoría de grafos.

## MATERIALES Y MÉTODOS

Para el presente estudio se consideró el análisis de redes sociales y la teoría organizacional (Hodge *et al.*, 2005; Gibson *et al.*, 2004), como herramientas teóricas metodológicas, donde se analizan las relaciones personales y comerciales de producción en torno a la “Sociedad Cooperativa de Productores Agropecuarios y Lombricultores de San Pedro Tlapacoyán, Veracruz, México”. Tanto en la teoría de las redes sociales como en la teoría organizacional, intervine la variable intangible denominada *confianza*, la cual se manifiesta, según Rovere (1999) en el nivel de asociación. La confianza se considera como un elemento esencial para mejorar la cooperación de las empresas (Cegarra *et al.*, 2005) y es factor primordial para incrementar la productividad en las organizaciones (Ramírez, 2003). Tomando en cuenta lo anterior, el trabajo se enfocó al análisis de las relaciones y la posición estructural de los actores, los diferentes roles en función de la actividad, así como el tipo de relaciones que determinan la mayor fragmentación en la red, disertando los resultados a través de la teoría organizacional.

### Redes Analizadas

Para el análisis de la relación entre la posición y el número de interacciones de los integrantes de la organización, en su posibilidad de jugar diferentes roles en el grupo y en el estudio de las relaciones, sean personales o comerciales, que provocan mayor fragmentación en las relaciones, se han establecido las siguientes variables a medir:

*Roles*: para este estudio, se refiere al repertorio de relaciones funcionales que una persona establece y representa con otros actores sociales en situaciones determinadas.

*Relaciones personales*: es la interacción y convivencia social entre los actores a través de la comunicación, la consideración, el respeto y la confianza la cual se logra con el tiempo.



*Relaciones comerciales:* es la interacción entre los actores a través de actividades con un beneficio monetario o lucrativo. Cada red aporta información sobre la posición y el número de relaciones de cada actor, sobre los diferentes roles de acuerdo a sus intereses, así como la fragmentación de las relaciones sociales y comerciales, a través del análisis de indicadores y del análisis gráfico.

*Indicadores de redes individuales:* Los indicadores empleados para el análisis de la información de redes se describen a continuación. Todos ellos refieren al cálculo de los valores individuales, los cuales difieren de los valores normalmente utilizados para la red en su conjunto. Por ejemplo, el tamaño suele referirse al número total de nodos; para el cálculo de indicadores individuales, como en esta investigación, el tamaño refiere al número de actores con los cuales el actor en cuestión está conectado.

*Tamaño de la red individual:* El tamaño de la red individual es igual al número de actores con los cuales este individuo (ego) está conectado (Borgatti *et al.*, 1992). Un mayor tamaño de la red individual sugiere un actor mayormente conectado. Su cálculo se establece como se detalla a continuación.

$$T_n = \sum_{i=1}^n A_n ;$$

Donde:  $T_n$  es el tamaño de la red individual del actor (ego)  $n$

$A_n$  son los actores directamente relacionados con el actor (ego)  $n$

Aún cuando no existe un parámetro definido que indique suficiencia o un buen estado relacionado con el tamaño de la red individual, podemos considerar que los mayores tamaños facultan un mayor acceso a información, relaciones o beneficios de un actor. Lazos individuales Los lazos individuales se contabilizan como el número total de lazos, sin considerar los vínculos relacionados con el ego. Así,

$$L_n = \sum_{i=1}^n l_n$$

Donde:  $L_n$  es número de lazos individuales del egon

$l_n$  son los actores directamente relacionados con el ego  $n$ , sin considerar los lazos directos con éste.

El número de lazos individuales es relevante como estimador del grado de conexión de una red entorno a un actor específico, lo que se denomina como análisis de ego. Un ego con mayor número de lazos individuales, los cuales no dependan de éste, es un estimador del acceso a la información y estructura de la red en la cual se encuentra.

Densidad de la red individual Un actor individual tiene una densidad igual al número de vínculos dividido entre el número de pares, multiplicado por 100 para expresarlo en porcentaje. Así,

$$d = \frac{l_n}{n(n-1)} * 100$$

Donde:  $d$  es la densidad de un actor

$l_n$  son los lazos de un actor  $n$

$n$  es el número de actores de la red



Una densidad cercana al 100% indica que el actor es parte de una red muy conectada, al menos al interior. Por otra parte, un indicador cercano al 0% sugiere un actor siendo parte de una red desestructurada o con dificultades de acceso a información, relaciones o beneficios de un actor.

## RESULTADOS Y DISCUSIÓN

Cada una de las redes fue analizada considerando los indicadores anteriormente descritos (tamaño, lazos y densidad individual). Los resultados mostrados en el cuadro 2, evidencian aquellos actores con mayor valor en dichos indicadores. Así, por ejemplo, el actor 11 en la red de beneficio común es relevante en tamaño y número de lazos, no así en la densidad. Es decir, este actor tiene un número importante de lazos y nodos, pero las conexiones entre ellos (densidad) son limitadas. Lo anterior significa que este actor posee un círculo amplio de relaciones, pero su relevancia en términos de conectividad es escasa.

Cuadro 2: Tamaño, Lazos y Densidad Para las Redes de Bien Común, Compras, Fiestas Y Convivios y Ventas de la Organización “Sociedad Cooperativa De Productores Agropecuarios y Lombricultores de San Pedro Tlapacoyán, Veracruz

Red	Tamaño	Lazos	Densidad
Bien común	11, 17, 18, 30, 31	11, 17, 18, 30, 31	16, 20, 29, 32, 33
Fiestas y convivios	1, 16, 17, 18, 20	1, 5, 17, 18, 31	8, 11, 30, 33, 34
Compras	17, 18, 30, 31, 34	17, 30, 31, 32, 34	1, 16, 29, 32, 35
Ventas	17, 30, 31, 32, 33	17, 30, 31, 32, 33	11, 16, 17, 18, 29

Fuente: elaboración propia con datos de campo, 2009.

Granovetter (1973) discutió la importancia o relevancia de las relaciones más por el grado de conectividad (densidad relacional) visto como acceso a fuentes “únicas” (débiles) de información, que por el número de relaciones “comunes” (fuertes). La relevancia de un actor está dada, entonces, más por la densidad de las relaciones que posee que por el número de éstas. En el cuadro II-3 puede observarse como los actores con mayor tamaño de su red individual suelen coincidir con los de mayores lazos, no así con los de mayor densidad. Estos resultados argumenta que la falta de asociatividad y cooperación en el grupo de Tlapacoyán, Veracruz, se debe a que existen personas que desconfían de sus compañeros, lo cual no les ha permitido tener una mayor conectividad con ellos, dicha desconfianza a propiciado escaso capital social al interior del grupo, lo cual se debe a las experiencias sociales y culturales, lo que ha impedido realizar acciones colectivas de beneficio común (Durstun, 2000).

Aun que se observa la existencia de actores con un mayor tamaño de la red individual y con mayores lazos, su red se encuentra desestructurada o con dificultades de incrementar el capital social. Sin embargo los actores con mayor densidad indican que su red está mejor conectada, en otras palabras estos actores por su posición son más relevantes en la red, ya que propician las acciones colaborativas y la participación de los integrantes. Por lo que la relevancia de un actor no depende del tamaño de la red y del número de lazos, sino por la posición que ocupa. Los resultados muestran que la red de fiestas y convivios, obtuvo un mayor tamaño individual, con un índice de 4.9 actores hacia un ego; seguido por la red de compras con un índice de 2.8 actores hacia un ego y en último lugar se encuentra la red de ventas con un índice de 1.9 actores. Así, la red de fiestas y convivios tiene mayor acceso a la información y a las relaciones individuales con respecto a las demás redes.

De acuerdo con lo postulado por Rovere (1999), la red de fiestas y convivios se encuentra en un primer y segundo nivel, donde existe un reconocimiento y un conocimiento por los actores, ya que los integrantes de la red generan el valor del reconocimiento y de interés con sus compañeros. Es más factible y menos compromisos y riesgos monetarios, que se reúnan para comer, charlar, bailar, beber, reír, que para comprar fertilizante y más aun casi es imposible que se reúnan para vender, debido a que se tiene que



compartir recursos tanto en dinero como en especie, por lo que existe resistencia, por las experiencias no exitosas vividas en el pasado, lo que ha generado desconfianza. Los convivios y las fiestas generan vínculos de amistad, dan la oportunidad de que un actor reconozca que existe él y sus compañeros, así como de que conozcan lo que él y los demás hacen. Esto concuerda con el índice de lazos individuales, ya que la red de fiestas y convivios obtuvo un mayor número de lazos y nuevamente la red de ventas se encuentra en último lugar con un índice de 41.7 y 3.5 respectivamente. Dicho índice infiere el número de lazos que no depende del ego sino de los vínculos que los demás tienen con éste, el fenómeno que se da es que al reconocer a los demás y tener conocimiento de lo que hacen, se transmite la información sobre la red, se aceptan a los demás y se logra tener interés con los distintos actores, de manera que un ego capta la atención de los demás sin que este considere sus vínculos con ellos. Lo que determina que se está logrando la aceptación y el interés de los integrantes.

## CONCLUSIONES

La estructura de la red de la cooperativa de Tlapacoyán, Veracruz, se explica más por los actores sociales relevantes que por los actores económicos. En otras palabras, la cooperativa puede lograr realizar acciones colectivas que les genere riqueza, a través de incrementar el capital humano en los actores sociales relevantes, ya que son los que generan mayor capital social (densidad) entre los integrantes de la organización. La potencial fragmentación del grupo de San Pedro se puede dar por una eventual desaparición de la estructura social más que de una económica. Así entonces, los resultados sugieren una mayor importancia a la gestión de estructuras sociales para fortalecer a la organización en lo económico. Dicho de otra manera, la organización de Tlapacoyán, Veracruz, necesita institucionalizar a los grupos informales formados en su interior, mediante el establecimiento de una cultura organizacional, que les permita tener una mentalidad diferente, para trabajar en equipo, resolver diferencias, tener confianza, es decir, incrementar el capital social y humano para la generación de riqueza.

Los actores identificados por su relevancia económica y social, considerando la frecuencia en la que aparecen con valores mayores, no garantiza la máxima cobertura de la red. Existen actores relevantes tanto en lo social como en lo comercial. Estos actores actúan como estructuradores de la red. Su desaparición conlleva a una fragmentación de la red, aún cuando estos actores no sean los más centrales desde el punto de vista del número de relaciones. Es decir, estos actores por la posición que guardan son importantes para que la red no tenga una división. Se recomienda fortalecer los lazos de amistad y confianza, a través de políticas públicas aterrizadas en programas gubernamentales, enfocadas a incrementar el capital humano en cuestiones organizacionales, empresariales, de dirección, y cambio de estereotipos y cuestiones culturales que les permitan la adopción de patrones de comportamiento para el éxito empresarial.

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## CONOCIENDO EL TERRITORIO A TRAVÉS DE LOS SIG'S PARA PRIORIZAR POLÍTICAS PÚBLICAS

Patricia Arieta Melgarejo, Universidad Veracruzana  
Nancy Aracely Olivares Ruíz, Universidad Veracruzana  
Héctor Julián Vargas Rubín, Universidad Veracruzana  
Luis Alejandro Gazca Herrera, Universidad Veracruzana

### RESUMEN

*La gestión en toda Administración Pública debe realizar una adecuada planificación estratégica de las políticas públicas, para que atiendan de manera inmediata aquellas necesidades apremiantes de la sociedad, con el fin de procurar el bienestar y salvaguardar la calidad de vida de los ciudadanos. Uno de los temas tan discutidos desde hace ya algunos años, tiene que ver con el crecimiento geométrico de la población y su impacto en las ciudades, centrando su atención sobre la problemática urbana, para mejorar las condiciones sociales y el buen funcionamiento de las ciudades, de tal manera que es imprescindible conocer el territorio para plantear buenas políticas públicas y así entrar en una dinámica de prioridades. Por lo anterior es necesario que a través de las tecnologías de la información, sea posible caracterizar los elementos que le dan identidad al territorio, para identificar focos de atención inmediata o por otro lado, brindar información necesaria para una adecuada toma de decisiones. Es por esto que los Sistemas de Información Geográfica (SIG's) son una tecnología, cuyo propósito general es almacenar y manipular datos geográficos en forma digital, los cuales pueden ser explotados para analizar, visualizar y graficar diversos conjuntos de datos espaciales que tengan una georeferenciación, es decir, identificar el posicionamiento con el que se define la localización de un objeto espacial, representado a través de un sistema de coordenadas mediante puntos, vectores, áreas y volúmenes dentro de un espacio geográfico o territorial, el cual nos permita visualizar los beneficios y potencialidades del territorio, o por otro lado identificar las zonas de riesgos. Con esta herramienta se tiene la posibilidad de desarrollar proyectos a través de escenarios para la intervención, diagnóstico y zonificación, para la visualización o representación del crecimiento, desarrollo y necesidades de las poblaciones rurales y urbanas.*

**PALABRAS CLAVE:** Sistemas de Información Geográfica, territorio, políticas públicas, planificación urbanística.

## KNOWING THE AREA THROUGH THE GEOGRAPHIC INFORMATION SYSTEMS FOR PUBLIC POLICY PRIORITY

### ABSTRAC

*Management in Public Administration should conduct all appropriate strategic planning of public policies to address those immediately pressing needs of society, in order to ensure the welfare and safeguard the quality of life of citizens. One of the issues as discussed in a few years, is related to the geometric growth of the population and its impact on cities, focusing on urban issues, to improve social conditions and functioning of cities, so it is essential to know the territory to raise good public policy and thus enter into a dynamic priorities. Therefore it is necessary that through information technology, is possible to characterize the elements that give identity to the territory, to identify sources of immediate or otherwise, to provide information necessary for proper decision-making. That is why the Geographic Information Systems (GIS's) are a technology whose general purpose is to store and manipulate geographic data in digital form, which can be exploited to analyze, visualize and plot various spatial data*



*sets that have a georeferencing, ie identify the positioning which defines the location of a space object, represented by a coordinate system with points, vectors, areas and volumes within a geographical or territorial, which allows us to visualize the benefits and potential of the area, or otherwise identify risk areas. This tool has the ability to develop projects through scenarios for intervention, diagnosis and zoning, for display or representation of the growth, development and needs of rural and urban populations.*

**JEL:**

**KEYWORDS:** GIS, land, public policy, urban planning

## INTRODUCCIÓN

En México se están consolidando mejores políticas públicas para el manejo y conservación de los recursos naturales que están contribuyendo a mejorar la calidad de vida de los habitantes de áreas rurales. Con ayuda de los Sistemas de Información Geográfica se han venido apoyando políticas proactivas para el ordenamiento territorial, así como estrategias para fortalecer el proceso de planeación en torno al mejoramiento de la calidad de vida y cuidado del territorio, con la posibilidad de definir las reglas de uso y acceso de suelo. En el pasado el proceso de urbanización del país estuvo vinculado de manera estrecha a los alcances y dimensiones que adoptó el proceso de industrialización en la economía nacional, lo que generó la salida poblacional del campo a la ciudad; por otro lado la alta tasa de fecundidad y la reducción de niveles de mortalidad, de igual manera han contribuido a un crecimiento desordenado de las ciudades.

En los últimos años esta situación del flujo migratorio ha cambiado, dejando de ser rural-urbano para pasar a ser urbano- urbano, provocando que las localidades y comunidades marginadas tengan un importante crecimiento, que aunque es menos acelerado, requiere de las alternativas para brindar la posibilidad de tener una planeación de crecimiento adecuada y una calidad de vida para los pobladores. Una alternativa tecnológica que nos proporciona herramientas y mecanismos para identificar y caracterizar territorios de manera digital, son los Sistemas de Información Geográfica (SIG), los cuales son utilizados para investigaciones científicas, gestión de los recursos, evaluación del impacto ambiental y planificación urbana, dando respuesta a cuestiones de la realidad a través de técnicas de gestión de la información. Por lo anterior, el presente trabajo de investigación se centra en analizar el contexto de los SIG's, su operación, el impacto y beneficio que aportan para una adecuada planificación urbanística y que aportan información importante en la toma de decisiones para dar prioridad a las políticas públicas más apremiantes de una región.

## REVISIÓN LITERARIA

### La Administración Pública y el Urbanismo

Al ser la Administración pública una organización dependiente del Gobierno, que busca satisfacer las necesidades e intereses de la sociedad, su actuación debe realizarse en un marco de legalidad, de tal forma que busca la aplicación de los principios de igualdad y proporcionalidad, siendo esta el instrumento para concretar la acción del estado (Sánchez González, 2001) Actualmente se ve multiplicada y extendida a un sinnúmero de actividades y campos, atendiendo especialmente la política social, cultural y ecológica que afecta a la calidad de vida de los ciudadanos que residen en el territorio nacional, como es el caso de la Urbanización. La actuación de la Administración pública busca una mejor ordenación del territorio, persiguiendo el desarrollo socioeconómico de manera equilibrada entre las diferentes regiones.



Las urbes son el corazón de la vida de un individuo, que con el pasar del tiempo se va integrando en sociedad, relacionándose y desarrollándose en ambientes y bajo fenómenos diversos, donde finalmente completa sus características o rasgos como un ser social, sin ser solo un espacio que solo se habita, sino la forma de vida donde queda registrado el pasado y donde se inicia en el presente la construcción de un porvenir. El crecimiento geométrico de la población y su impacto en las ciudades, van centrando la atención sobre la problemática urbana, para mejorar las condiciones sociales y el buen funcionamiento de las ciudades, de tal manera que la industrialización inició una transformación sobre el nivel de vida en el ámbito nacional, en las jornadas de trabajo, problemas de vivienda y hacinamiento gracias a la necesidad de mano de obra y por ende a la migración. La concepción de Urbanismo data de 1869, cuando Ildefonso Cerda, publica la *Teoría General de la Urbanización*, cuyo proyecto era crear la ciencia del ordenamiento del espacio urbano (Rojas Caldelas, 2005, pp. 153). Ildefonso Cerda designa a esta nueva disciplina como “urbanismo” utilizando la raíz latina *urbs*, y la cual define por una parte como:

*“Un agrupamiento de construcciones puestas en relación y en comunicación de tal suerte que sus habitantes puedan encontrarse, ayudarse, defenderse...” (Ravella, 2001).*

El urbanismo moderno surge en el siglo XX, donde las ciudades se han ido convirtiendo en sistemas cada vez más complejos y el panorama urbano se encuentra en un cambio permanente. En cuanto a las técnicas del urbanismo moderno, tiene origen en las teorías desarrolladas por los alemanes Reinhard Baumeister, Joseph Stübben y Rud Eberstadt, quienes establecen los planes reguladores y el primer manual de técnica urbanística contemporánea, donde se establecen las medidas para la previsión del incremento demográfico, cálculo de la demanda de viviendas, volumen del tráfico, problemas de drenaje y de la limpieza urbana (Gravagnuolo, 1998). A principios del siglo XX se iniciaba el interés y necesidad de replantear el alojamiento de la población como resultado del crecimiento en las grandes ciudades, al control del uso del suelo y los costos de la tierra urbana, orientándose a una planificación regional o planeamiento urbano, mismo que se fue instituyendo como una disciplina analítica y proyectiva.

Más adelante en la segunda mitad del siglo XX la vida en las ciudades fue influyendo en la dinámica de crecimiento, transformando las estructuras urbanas como resultado del cambio social gracias al crecimiento económico de muchos países, industrias, grandes conjuntos de viviendas, la masividad de la construcción, los avances de la medicina y el uso masivo del automóvil y otros medios de transporte. El reto que se plantea la Administración pública con urbanismo es que tiene que procurar el acceso a todos los ciudadanos de una vivienda digna, respetando la propiedad privada del suelo sin olvidar la función social sobre el contenido individual de la propiedad. Por lo que el planeamiento y la gestión urbanística es considerada como competencias de la Administración pública contando con el instrumento fundamental de planeamiento el Plan General Municipal de Ordenación, así como los programas de desarrollo y ejecución.

#### Políticas Públicas y la Ordenación Territorial

Uno de los objetos de estudio de la Administración Pública es el campo de las políticas públicas, concepto analítico, intelectualmente construido para fines de modulación, ordenamiento, explicación y preinscripción de una política. El enfoque de las políticas públicas tiende a explicar y no solo a describir, ya que supone la conceptualización de procesos y la definición de una metodología que permita establecer y probar hipótesis causales, dichas metodologías recurren a las ciencias sociales, en especial a la economía, la ciencia política, la sociología y la psicología. La premisa fundamental es restablecer la racionalidad y el carácter público de las acciones gubernamentales restituyendo el carácter público a lo social, compartiendo la naturaleza de una ciencia aplicada que de una básica, orientada a detectar y resolver problemas específicos relevantes, basándose en instrumentos y descubrimientos de otras ciencias



sociales (Sánchez González, 2001) Las políticas públicas son entendidas como decisiones orientadas a impulsar los cursos de acción que relacionan al gobierno con los ciudadanos, creando una base importante para que la Administración pública recupere su carácter humanista. Por lo anterior, es importante que a través de las políticas públicas se de seguimiento a la vida del individuo la cual transcurre en un medio natural denominado territorio, resultando de gran importancia identificar las potencialidades, limitaciones y riesgos de un territorio específico, con la finalidad de contar con una distribución de asentamientos y actividades que le garanticen una vida y desarrollo en condiciones adecuadas.

El ordenamiento territorial suele definirse como la regulación de la utilización, ocupación y transformación del espacio, en función del bienestar colectivo actual y futuro, la prevención de desastres y el aprovechamiento sostenible de los recursos sostenibles (Enrique Vargas, 202). Entre otras de las definiciones la ordenación del territorio define la forma de utilización del suelo, redes formadas por los núcleos de población y los canales que conectan al conjunto, orientado a alcanzar un desarrollo equitativo, equilibrado y sostenible de los diferentes espacios territoriales(Gómez, 2001).

Una adecuada ordenación del territorio responde a una necesidad de controlar el crecimiento espontáneo de las actividades humanas, públicas y privadas, cuyo objetivo primordial es evitar los problemas socioespaciales, para así centrar el interés en la calidad de vida de la población. Para José Luis Palacio el ordenamiento territorial se concibe como un proceso y una estrategia de planificación de carácter técnico-político, a través del cual se pretende configurar en el corto, mediano plazo y largo plazo una organización del uso y ocupación del territorio, acorde con las aspiraciones de la sociedad y objetivos de desarrollo (Palacio Prieto, 2004). Con lo anterior es posible diagnosticar el sistema territorial actual, prever el futuro y gestionar su consecución de manera adecuada.

A través de la historia han existido muchos enfoques que han atendido y sustentado el tema de la ordenación territorial, donde han intervenido muchas disciplinas. Uno de ellos es de los *economistas* quienes centraban más la atención en vincular el ordenamiento territorial a la localización espacial de las inversiones, dando prioridad al diagnóstico económico- social y menor importancia al medio físico.

Los *urbanistas* se orientan al estereotipo geométrico en la ordenación del espacio, considerando las oportunidades y condicionantes del territorio. El enfoque *ruralista* se distingue en materia de colonización de tierras, de transformación de zonas rurales, de conservación de la naturaleza y espacios protegidos. Los *conservacionistas* sustentan su enfoque a una planificación y gestión del espacio que garantice el uso racional de los recursos naturales y la previsión de espacios protegidos de acuerdo a los criterios de protección existentes. Pero el enfoque real del ordenamiento territorial consiste en fomentar inversiones hacia las zonas marginadas del país.

Como resultado de estos enfoques se han ido desarrollando diferentes leyes y políticas públicas, y metodologías cuyo objetivo final es el desarrollo de las unidades territoriales a partir del equilibrio, integración, funcionalidad, uso racional de los recursos y calidad ambiental, de tal manera que la población dispone de una elevada calidad de vida. El ordenamiento territorial involucra cuatro elementos principales (Enrique Vargas, 202):

1. *Conocimiento de la presión actual y futura sobre el territorio:* Previsión del crecimiento poblacional y de la demanda de recursos y servicios ambientales para el mediano y largo plazo
2. *Conocimiento de los recursos, potencialidades y ventajas comparativas del territorio.*
3. *Conocimiento de los riesgos por el uso del territorio:* amenazas naturales y socio-naturales.



4. *Establecimiento de regulaciones y programas de acción para la protección, ocupación utilización y transformación del territorio*: Mejoramiento de la calidad de vida y el bienestar de las personas, minimizar riesgos de desastre y garantizar condiciones de sostenibilidad.

El ordenamiento territorial concebido como política pública, el cual se plasma en un plan, un Plan de Ordenamiento Territorial, el cual comprende el diagnóstico, objetivos, las políticas y estrategias, los programas y proyectos, las normas y los mecanismos de estímulos y sanción destinados a orientar y administrar el uso de un territorio específico. La planificación es esencialmente de carácter municipal o cantonal, puesto que el municipio o cantón cuenta con la estructura democrática y la capacidad administrativa, normativa y de control para lograr la formulación y ejecución del plan. Para muchos autores el ordenamiento territorial comprende cinco etapas principales (Palacio Prieto, 2004):

1. Caracterización y análisis territorial
2. Diagnóstico territorial
3. Prospectiva o diseño de escenarios
4. Formulación del programa de ordenamiento territorial
5. Gestión del programa de Ordenamiento territorial

Actualmente existe un consenso en considerar al territorio como un sistema complejo, que contiene una variedad de procesos, cuyos elementos se interrelacionan entre sí, otorgando una forma de organización, por lo que al formular el ordenamiento del territorio deben analizarse por lo menos tres *subsistemas*:

Primero el *natural*, ya que es importante determinar el impacto acumulativo de los métodos de explotación en el ambiente y las condiciones físicas, que el medio impone a los procedimientos de utilización de los recursos naturales.

El segundo es el *social*, en el cual se pueden identificar las condiciones de vida de los sujetos sociales, los procesos ligados a la calidad de vida, la cultura y las prácticas de las políticas públicas que intervienen en la ordenación territorial. Por último, el tercero que se refiere a lo económico, donde se precisan las tecnologías, los insumos, los mercados, los actores con poder de decisión, los procesos productivos, de distribución y de consumo, que conforman los usos del suelo en el territorio. La difusión del ordenamiento territorial es parte de una de las tendencias, por lo que actualmente ocupa un lugar preponderante en las agendas gubernamentales y sociales, lo que no ha modificado de manera sustancial el predominio en la práctica de las políticas sectoriales de nuestro país.

#### El Papel de las TIC'S en la Administración Pública

La creciente importancia de la tecnología en la vida económica en general y en el Estado en particular, que sufre el incremento y la complejización de sus actividades, motivan al estudio de ésta y el intento de optimizar su impacto. Es por esto, que en los últimos tiempos, la informática han vuelto los ojos hacia la Administración Pública como inversora en las más diversas soluciones de comunicación y tecnología, ya que es innegable el crecimiento de las actividades administrativas, que se encuentran sobrecargadas de manera extraordinaria y no pueden ser administradas con las herramientas tradicionales de la jerarquía administrativa (Crozier, Michael. "La Transición del Paradigma Burocrático a una Cultura de Gestión Pública", Reforma y Democracia. Revista del Centro Latinoamericano de Administración para el Desarrollo No. 7, (Enero 1997): 7-18), mientras la demanda de servicios exige una mayor calidad y una racionalización de costos. La evolución de la Administración pública tiene que ver directamente con los



beneficios que esta brinda a la sociedad en un contexto real, a través de la realización más eficiente del trabajo administrativo, independientemente de los mecanismos que esta utilice.

En estas etapas recientes de modernización, la Administración Pública ha apostado desde hace algunos años en la utilización de tecnología como parte de la estrategia de reforma, donde el reto es la optimización de los procesos en una búsqueda de máxima eficiencia, donde la tecnología puede, sin duda, contribuir a ello, haciéndose cada vez más indispensable desde el punto de vista estratégico, ya que hemos estado inmersos desde siempre en la evolución tecnológica, siendo testigos de sus diferentes etapas de desarrollo, contemplando sus aciertos y desaciertos en todos los ámbitos, lo cual ha dado de que hablar a muchos estudiosos de las Tecnologías de la Información y Comunicaciones como factor común en la disciplina de la administración.

Las Tecnologías de la Información y Comunicación (TIC's), se definen como el "Conjunto de técnicas y conocimientos que integra a los equipos y servicios de informática, incluyendo a los sectores de Tecnologías de la información y las Telecomunicaciones, así como los medios de comunicación"( Terceiro José B. y Matías Gustavo. Digitalismo, el nuevo horizonte sociocultural. Grupo Santillana, México 2001.), que implica la incorporación adecuada de técnicas y herramientas para administrar la información, desarrollar proyectos de sistematización y la incorporación de equipo de cómputo de procesamiento de datos y envío de señales, cuyo impacto de utilización repercute prácticamente en todas las actividades humanas, modificando las estructuras de producción y comercialización, la organización de instituciones, la difusión de conocimientos, así como la prestación de servicios, tal es el caso de los grandes proyectos de Sistematización de distintas dependencias que aún no están totalmente concretados, hasta lo más simple como es el manejo de un procesador de textos en alguna dependencia donde se presta algún servicio. Se puede decir que parcialmente se ha visto beneficiado el enlace sinérgico entre estado-sociedad, ya que aún esta pendiente realizar una valoración del uso de la tecnología que avale el nivel de servicio que la población mexicana recibe cuantificando beneficios de manera concreta, considerando si todos y cada uno de los proyectos TIC's son acordes a la situación actual del país y si la inversión realizada en tecnología es equiparable a los logros o frutos obtenidos.

El uso adecuado y un mayor aprovechamiento de las TIC's pueden brindar una contribución fundamental al cumplimiento de las metas nacionales en la oferta de servicios a la población en general. Por ello, la industria de las TIC's tiene claro que puede y debe desempeñar ese papel de facilitador para elevar el nivel de vida de los mexicanos, contribuyendo a un desarrollo sustentable a través de una reducción y paulatina eliminación de la actual brecha digital. La incorporación masiva y no planificada de equipos a la organización no produce más que puntuales mejoras, y por el contrario puede desarticular procesos manuales eficientes. La corriente de la Reingeniería de Procesos, por ejemplo, sostiene que la informática o la automatización permiten realizar las tareas con mayor celeridad, es por esto que la base metodológica para la modernización de la Administración Pública se basa en la aplicación de los conceptos de la Teoría General de Sistemas, donde dicho enfoque proporciona el sustento para una adecuada sistematización de actividades considerando a la Administración Pública como un sistema social, es decir, un conjunto de elementos en interacción constante que obedece a su propia lógica, distinta a la de cada una de sus partes y que mantiene interacción con su medio, ya que no puede estudiarse o considerarse independientemente de los cambios que se producen en el medio político y social, ya que su equilibrio y estabilidad internos dependen, como sucede con los sistemas abiertos, del flujo constante de energía del exterior, como es el caso de las demandas de la población. El medio ambiente de la Administración Pública determina los elementos a considerar en el proceso de manejo e implantación de las TIC's, contemplando básicamente el sistema sociopolítico, económico y cultural que lo envuelve y de donde surgen los insumos del sistema y donde se reciben los productos del mismo. Es por esto que el análisis del sistema administrativo, tiende a describir el proceso mediante el cual se responde a las demandas que requiere el medio social y el cual contempla tres fases de reflexión mismas que tiene que ver con: La inserción del sistema administrativo en su medio social, las condiciones de organización interna del sistema administrativo y las condiciones



de acción del sistema administrativo en la sociedad. Por consiguiente, además de la planeación estratégica y reingeniería de procesos es fundamental considerar los principios de la Teoría General de sistemas en los procesos de modernización, cuando en la actualidad estamos inmersos en una sociedad de la información que solo es concebida a través de la tecnología.

### Los Sistemas de Información Geográfica

Un Sistema de Información Geográfica (SIG's) es una tecnología cuyo propósito general es almacenar y manipular datos geográficos en forma digital, los cuales puedan ser explotados para analizar, visualizar y graficar diversos conjuntos de datos espaciales que tengan una georeferenciación, es decir, identificar el posicionamiento con el que se define la localización de un objeto espacial, el cual se representa a través de un sistema de coordenadas, mediante puntos, vectores, áreas y volúmenes (Pérez, 2011). Es así como es posible visualizar de manera gráfica características y objetos de un espacio físico, estableciendo relaciones de imágenes de raster o vector sobre una proyección gráfica. El *raster* es el modelo de codificación formado por una malla de rectángulos o cuadrados denominados células o retículas, las cuales contienen información alfanumérica que representa las características de la zona o superficie geográfica que cubre, como una fotografía digital. El *vectorial*, el cual está formado por pares ordenados de coordenadas, donde se representan objetos gráficos utilizando tres tipos de vectores: puntos, líneas y polígonos, los cuales se usarán dependiendo del tipo de datos que se tengan que manejar (Peña, 2008).

En cuanto al modelo de datos que maneja un SIG, permite relacionar y unir atributos gráficos y no gráficos, dicha relación se establece desde el punto de vista posicional y topológico, donde los posicionales indican donde está el objeto y los topológicos proporcionan información sobre la ubicación de un elemento con respecto a otros. La base de datos geográfica está formada por una colección de datos, cuyos objetos que están localizados en una determinada área de interés en la superficie de la tierra, organizados de tal forma que puedan ser manipulados a través de alguna aplicación.

Actualmente la *Cartografía Digital* es la base para la implementación de un SIG, ya que facilita el procesamiento de los datos para realizar el análisis de la información contenida, de tal forma que se generan presentaciones espaciales que no son una reproducción del mundo real, sino que plantean los elementos para la toma de decisiones sobre el territorio (Franco, 2003). Un SIG debe representar una aproximación a la realidad, proyectando los objetos del mundo real como resultado de un análisis detallado, de manera muy precisa (Sánchez, 2004). Es importante la referencia espacial de los datos que son descritos respecto a la situación correcta en la superficie de la tierra, lo cual significa georeferenciarlos. La Georeferenciación es el proceso de establecer una relación entre los datos visualizados en el SW y su situación en el mundo real, cuyo objetivo es tener un análisis exacto resultante de la base de datos. El conjunto de datos georeferenciados dan lugar a las bases de datos gráficas, a los mapas o documentos gráficos. Por otro lado, el conjunto de archivos que contienen los elementos georeferenciables, es decir, datos referidos a las entidades gráficas, se llaman base de datos alfanuméricas, ya que pueden relacionar datos numéricos y datos temáticos. El Sistema Gestor de la Base de Datos es quien se encarga de vincular las bases de datos gráficas y alfanuméricas, creando así la base de datos espacial (Star, 1990). Por lo tanto la información geográfica se define por: su geometría, la organización y estructuración topológica, y por la información alfanumérica asociada al dato espacial. Los SIG's cuentan con muchas operaciones y funciones tendientes a la gestión de la información que se introduce, de tal manera que se puede manipular y explotar, tanto la información temática como la gráfica. Las funciones más importantes de análisis espacial de la plataforma de un SIG son (Urrutia, 2006):

- a) *La superposición*, que permite un análisis multivariable al integrar capas temáticas o gráficas.
- b) *La vecindad*, que engloba un conjunto de operaciones del sistema que tienden a evaluar las características del área que envuelve una localización determinada.



c) *La conectividad*, son operaciones del sistema relacionadas con la conexión entre las entidades geográficas representadas.

En función de la capacidad de gestionar gran cantidad y variedad de datos, un SIG mejora los modelos descriptivos y predictivos, lo cual permite brindar información para la toma de decisiones y para realizar una planificación, ya que se modelan circunstancias y escenarios con variables susceptibles de modificar, aplicando la *teoría de decisión multicriterio*, misma que permite tomar una decisión en torno a una combinación de condiciones, controlando las variables que afectan a un hecho social.

## METODOLOGÍA

La investigación es de tipo descriptiva y exploratoria ya que se especifican los rasgos y características de los Sistemas de Información Geográfica, considerando a éste como un factor determinante para dar respuesta y una alternativa de solución al problema que actualmente atañe a muchos de los territorios tendientes a un crecimiento urbano. Por otro lado se utilizó la metodología de ordenamiento territorial para el desarrollo de los productos siguientes:

- 1) Mapas espaciales o temáticos.
- 2) Modelos digitales de elevaciones.
- 3) La tipificación de la cuenca-hidro.
- 4) Y la Edafología.

Esta investigación se realizó en apego a la siguiente metodología:

- 1) Revisión bibliográfica y acopio de información sobre los Sistemas de Información Geográfica y el crecimiento urbano,
- 2) Análisis de la problemática sobre la planificación urbanística,
- 3) Levantamiento de información a través del Sistema de Posicionamiento Global.
- 4) Diseño de escenarios,
- 5) Desarrollo de mapas temáticos a través de ArcGis,
- 6) Presentación de resultados y
- 7) Conclusiones.

## RESULTADOS

Como parte del compromiso social y mediante la participación voluntaria de docentes y estudiantes de la Licenciatura en Sistemas Computacionales Administrativos, así como el programa de Posgrado de la Maestría en Telemática de la Universidad Veracruzana, han venido desarrollando actividades de diagnóstico, captura y representación de información espacial para el desarrollo de propuestas de planificación de ciertos municipios y comunidades rurales, las cuales carecen de una correcta distribución del territorio, así como la inexistencia de los servicios públicos y de comunicación adecuados, pero que con el apoyo de las Tecnologías de la Información y Comunicaciones fue posible identificar y caracterizar territorios de manera digital mediante los SIG's, diseñando escenarios para la intervención a través del diagnóstico y zonificación para apoyar a la Gestión municipal, a través de planos temáticos que representan el crecimiento y desarrollo de las población y que permiten tratar de ordenar el uso de los espacios, optimizando la explotación de los recursos naturales para un desarrollo sostenible, ofreciendo así una mejor calidad de vida de los habitantes, y por consiguiente atender el crecimiento poblacional a



través de una planeación adecuada, para un crecimiento y desarrollo armónico e integral en los servicios públicos. Algunos de los beneficios y resultados obtenidos en este proyecto son:

*Mapas espaciales o temáticos* : de las comunidades, los cuales fueron diseñados para mostrar conceptos particulares sobre un tema o capa de información, elaborados de dos tipos cualitativos o cuantitativos. En los primeros se muestra la distribución espacial de un grupo de datos clasificados en medidas nominales, como es el caso en el que podemos representar claramente los tipos de carretera para el acceso terrestre a las comunidades. Por otro lado los cuantitativos muestran una distribución espacial con datos numéricos. Con ayuda de los *Modelos Digitales de Elevaciones* se ha representado la superficie continuada para una gran cantidad de usos, como resolver problemas en el diseño de carreteras y otros proyectos de ingeniería civil, para el diseño de paisajes y planificación, considerando que otros beneficios a partir de este tipo de mapas digitales es analizar la visibilidad en el campo, realizando comparaciones de diferentes tipos de terrenos para planear los tipos de cultivo, además de identificar las zonas de riesgo.

Los SIG's al georeferenciar los recursos naturales de una región, permite administrarlos de manera adecuada, ya que identificados podemos tener el conocimiento del mismo, ya sea para conocer su estado como para plantear soluciones a su problemática. Por ejemplo es posible la tipificación de una cuenca, ya que muchas veces las cuencas no coinciden con los límites políticos administrativos del territorio, dificultando su gestión. Por otro lado se ha obtenido la *Tipificación de la Cuenca-Hidro* a través de algunos mapas temáticos de la Hidrología, donde se pueden enumerar las cuencas hidrológicas de la zona, ubicar las masas naturales de agua como son las corrientes, estancadas, permanentes y estacionales. Así como representar las infraestructuras hidráulicas en entorno como son: las presas, canales, pozos, entre otros. Por último a través de la *Edafología* fue posible obtener información geográfica de suelos, así como su distribución en el paisaje, el uso actual y los usos potenciales. Los mapas digitales de suelos se producen a partir de una base de datos espacial, donde se utilizan métodos de observación, de campo y de laboratorio, asociados con sistemas de inferencia espacial y no espacial de suelos, los cuales proporcionan información sobre clases de suelos, sus propiedades y su distribución espacial.

## CONCLUSIONES

En el mundo real existen infinidad de problemáticas que afectan al bienestar del individuo o de la empresa, pero que a través de los Sistemas de Información Geográfica se pueden tener acceso a enormes volúmenes de datos y brindar la posibilidad de elaborar modelos a corto plazo, y mayor flexibilidad en el tratamiento de la información. Para el usuario investigador o académico los SIG's no solo aumentan las posibilidades de describir, explicar y predecir modelos y procesos espaciales, sino también nos permite formular y ensayar modelos complejos y realistas sobre un territorio de interés, de donde se adoptan decisiones acertadas o la mejor planificación respecto a un tema.

Para el caso de las comunidades que se encuentran en crecimiento acelerado dentro del estado de Veracruz y que por mucho tiempo han permanecido fuera de las estadísticas oficiales de su producción y/o de su existencia en la cartografía nacional, con esta experiencia adquirida y recabada a partir del manejo y manipulación de la información de un SIG, genera un impacto social que beneficia la calidad de vida de los habitantes y proporciona información valiosa para iniciar un proceso bien planeado de urbanización, el cual puede ser muy útil para diferentes instancias como por ejemplo la Secretaría de Desarrollo Urbano y Obras Públicas del estado. Los SIG's aunque dan la impresión de ser meramente prácticas basadas en un software, trabajan con una metodología propia y poseen un núcleo teórico importante en el que se combinan diferentes disciplinas como son: la geografía, la informática, la estadística y administración, inclusive aquellas hacia las cuales se orienta la digitalización de los datos, como por ejemplo permitir a los grupos de emergencia cercanos calcular fácilmente los tiempos de respuesta en caso de un desastre natural.



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Patricia Arieta, es profesora de tiempo completo y Coordinadora de Investigación y Posgrado de la Facultad de Contaduría y Administración de la Universidad Veracruzana, Facultad de Contaduría y Administración, se puede contactar a: [parieta@uv.mx](mailto:parieta@uv.mx).

Nancy A. Olivares, es Técnico Académico de tiempo completo de la Licenciatura en Sistemas Computacionales Administrativos de la Universidad Veracruzana, Facultad de Contaduría y Administración, se puede contactar a: [nolivares@uv.mx](mailto:nolivares@uv.mx).

Héctor J. Vargas, es profesor de tiempo completo de la Licenciatura en Sistemas Computacionales Administrativos y Director General del Área Económico-Administrativa de la Universidad Veracruzana, se puede contactar a: [hevargas@uv.mx](mailto:hevargas@uv.mx).

Luis Alejandro Gazca Herrera, es profesor de tiempo completo de la Licenciatura en Sistemas Computacionales Administrativos y Jefe de Carrera de la misma, en la Universidad Veracruzana, se puede contactar a: [lgazca@uv.mx](mailto:lgazca@uv.mx)

María Luisa Velasco Ramírez, es profesor de tiempo completo de la Licenciatura en Sistemas Computacionales Administrativos de la Universidad Veracruzana, se puede contactar a: [lvelasco@uv.mx](mailto:lvelasco@uv.mx)



# ESTUDIO PARA ANALIZAR LA EFICIENCIA DE LAS TECNOLOGÍAS DE INFORMACIÓN DE LA FACULTAD DE CIENCIAS ADMINISTRATIVAS CAMPUS MEXICALI

Ricardo Ching Wesman, Universidad Autónoma de Baja California  
Adelaida Figueroa Villanueva, Universidad Autónoma de Baja California  
Cecilia Bustamante Valenzuela, Universidad Autónoma de Baja California

## RESUMEN

*Poco a poco los dirigentes de las instituciones de educación superior a nivel global se han hecho conscientes de la importancia y la utilidad que han adquirido el uso de las Tecnologías de Información en el proceso de enseñanza-aprendizaje, y para no quedar rezagados en su aplicación e implementación, en la actualidad proveen a su comunidad de alumnos y docentes una amplia variedad de herramientas tecnológicas para su aplicación como por ejemplo, plataformas en línea, el uso de tecnologías de videoconferencia, la contratación de bases de datos especializadas, entre otras, lo cual implica una considerable derrama de recursos públicos en lo que se considera es una inversión necesaria. Por lo tanto, la pregunta de fondo que impulsa esta investigación es estudiar en qué forma se utilizan estas herramientas informáticas y de qué manera ayudan a desarrollar competencias digitales cognitivas en los alumnos, las cuales son indispensables en esta sociedad globalizada en que vivimos.*

**PALABRAS CLAVES:** Tecnologías, Competencias Digitales, Recursos Digitales

## STUDY TO ANALYZE THE EFFICIENCY OF INFORMATION TECHNOLOGY

### ABSTRACT

*Gradually the leaders of higher education institutions globally have become aware of the importance and usefulness have acquired the use of IT in the teaching-learning process, and to not fall behind in their implementation and implementation, currently provides its community of students and teachers a wide variety of technological tools for application such as online platforms, the use of videoconferencing technology, hiring specialized databases, among others, which involves a considerable outlay of public funds in what is considered a necessary investment. Therefore, the basic question behind this research is to study how these tools are used and how they help develop cognitive skills in students digital, which are essential in this global society in which we live.*

### Tema

Estudio del uso del uso de las Tecnologías de Información para elaborar una propuesta de explotación eficiente de los recursos informáticos de la Facultad de Ciencias Administrativas Campus Mexicali

### Objetivo General

☐ Llevar a cabo un estudio sobre el uso de las Tecnologías de Información a fin de encontrar áreas de oportunidad que permitan potenciar los recursos y la infraestructura de TIC en la Facultad.



### Objetivos Específicos

☐ Identificar las competencias digitales que debe poseer un estudiante de educación superior de tronco común.

☐ Elaborar un diagnostico situacional

☐ Elaborar una propuesta a partir de este estudio para fomentar el uso eficiente de las TICS en varias etapas:

Etapa 1: Uso adecuado de las bases de datos académicas

Etapa 2: Uso eficiente de los recursos de Internet

Etapa 3: Uso eficiente de la infraestructura de cómputo

### Tipo de Investigación

En esta primera etapa se tienen dos variables: Competencias Digitales y Uso de Bases de datos académicas. Si hacemos referencia al tipo de estudio, la investigación se inserta dentro de un estudio cuantitativo, con un enfoque exploratorio. Además podemos clasificarla como un estudio de tipo transversal. La muestra será no probabilística. Se realizó una búsqueda bibliográfica de los temas que serían abordados en la investigación: Competencias Digitales, Tecnologías de Información, Sociedad de la Información, Alfabetización Informacional. Una vez que se han establecido los fundamentos teóricos necesarios para desarrollar esta investigación, se procedió a realizar el estudio propiamente como tal. Se aplicó un instrumento para medir las variables de interés elaborado en base a la escala de Lickert y el Estándar Internacional NETS para estudiantes elaborado por la UNESCO.

### **RESULTADOS ESPERADOS**

Elaboración de una metodología que fomente la adecuada explotación de los recursos digitales con que cuenta la facultad, en esta primera etapa se trabajara para eficientizar el uso de las bases de datos académicas, en una segunda etapa el uso de internet y en la tercera etapa el uso eficiente de los laboratorios de computo, y se buscara establecerla inicialmente con los alumnos de Tronco Común. Esto generaría un impulso espectacular al uso de estas herramientas digitales ya que el tronco común se compone de alrededor de entre 700-800 alumnos. ☐ Elaboración o adecuación de una herramienta de diagnostico de competencias digitales que nos permita medir o detectar las capacidades digitales de los estudiantes de nuevo ingreso, a fin de analizar cuales deberán ser fortalecidas.

Esta investigación reviste una singular importancia ya que las instituciones de Educacion Superior no podemos darnos el lujo de desperdiciar o subutilizar recursos de cualquier índole, debido a que es un recurso que la misma sociedad nos hace llegar a fin de mejorar la educación. Por lo tanto es en este tenor que el espíritu de esta investigación sea tendiente a estudiar el uso que se le da a los recursos tecnológicos en la Facultad de Ciencias Administrativas con el fin de sugerir alguna propuesta de mejora en cada etapa. En esta primera etapa se llevo a cabo la recolección de información en base a las competencias digitales que tienen los alumnos del tronco común de la FCA y el uso que hacen de las TICS en su vida diaria. De acuerdo a la realidad observada, buscaremos dejar planteada una propuesta acerca del uso eficiente de los recursos digitales, en base a las habilidades informacionales que tienen y las que deben desarrollar los alumnos universitarios.



## PROBLEMA DE INVESTIGACION

¿Los estudiantes de tronco común de la Facultad de Ciencias Administrativas Campus Mexicali, cuentan con las competencias digitales necesarias para hacer uso y explotar adecuadamente herramientas tecnológicas para el aprendizaje? Preguntas auxiliares:

- ☐ ¿Qué tan importante es el desarrollo de competencias digitales en la sociedad de la información?
- ☐ ¿Cómo se pueden identificar y potenciar estas capacidades digitales en el estudiante universitario?
- ☐ ¿Qué herramientas se pueden utilizar para desarrollar las competencias digitales en los alumnos?

### Delimitacion

Este proyecto de investigación se realizará con 250 alumnos del Tronco Común de la Facultad de Ciencias Administrativas del Campus Mexicali del primer semestre durante el ciclo 2012-2.

### Justificacion de la Investigacion

Desde 1983 se han estado desarrollando y aplicando en México diferentes proyectos con uso y aplicación de la tecnología en escuelas públicas, que van desde el proyecto Galileo, Red Escolar, Biblioteca digital, Edusat, Proyectos Colaborativos, Sepiensa, EMMAT, Enciclomedia, etc, hasta llegar al proyecto de “Habilidades Digitales para todos” que se está aplicando actualmente durante la gestión del actual Presidente Felipe Calderón Hinojosa. Es dentro de este contexto que considero que la investigación es válida debido a que después de que en la primaria, secundaria y preparatoria donde los alumnos han ido aplicando el uso de las TICs de diferentes formas, al llegar a la educación superior los docentes en gran medida no aprovechamos las competencias digitales que ya traen estos alumnos ni las potenciamos. Inclusive las cartas descriptivas por lo general no aprovechan este bagagge de conocimientos y habilidades preadquiridas. En gran parte se desperdician millones de pesos en recursos e infraestructura que no son aprovechados al máximo o que son subutilizados. Tal es el caso de las bases de datos académicas que se contratan por miles de dólares y no son usadas al nivel de explotación que se debiera.

Esta situación no es nueva, sin embargo a pesar de que es algo que se conoce, no se ha llevado a cabo ningún estudio a nivel Universidad que nos permita dimensionar esta situación en toda su amplitud. Este estudio y la propuesta que se genere tiene una aportación importante a la Facultad de Ciencias Administrativas y a la Universidad Autónoma de Baja California ya que deberán contribuir a desarrollar una metodología que apoye el desarrollo de la Tercera Competencia de los estándares para estudiantes de la UNESCO que es: Investigación y Manejo de Información donde los estudiantes aplican herramientas digitales para obtener, evaluar y usar información. También al identificar estas competencias será posible incluir en las cartas descriptivas prácticas que potencialicen el desarrollo de competencias digitales. De igual manera un beneficio adicional tangible será que al establecer una propuesta de trabajo para apoyar el proceso de enseñanza-aprendizaje en esta herramienta de bases de datos académicas, fomentaremos el uso de las mismas y aumentaremos su estadística de utilización que actualmente es casi nulo por parte de los 4782 alumnos de la Facultad de Ciencias Administrativas.

### Aplicación del Instrumento

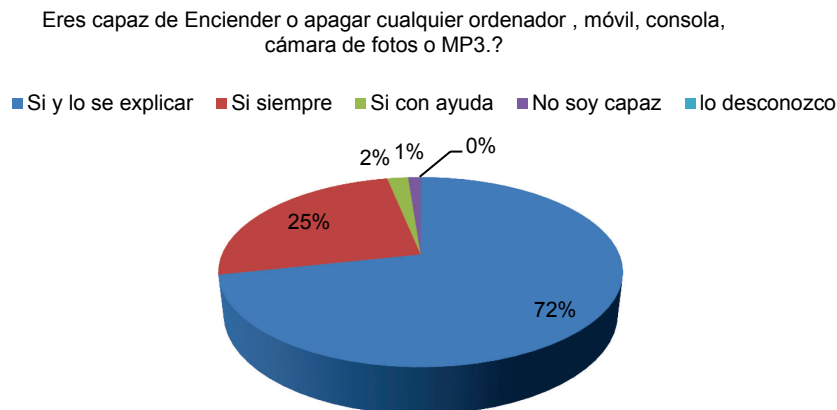
Se aplicó el cuestionario de recolección de información sobre competencias digitales a 250 (se redondeo a 250 alumnos a pesar de que la muestra sugerida era de 223), donde el universo a encuestar era de 530 alumnos del tronco común, con un nivel de confianza de 95% y un margen aceptable de error de 5%.



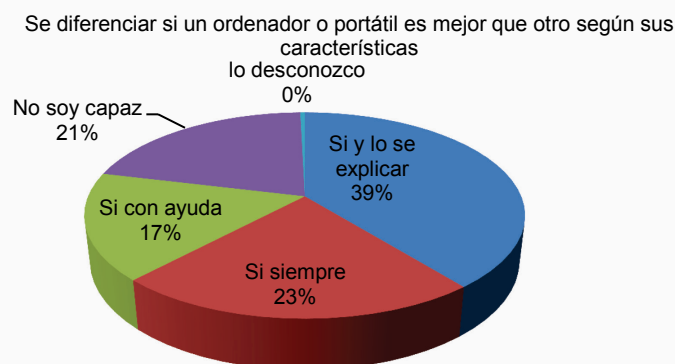
También se tomo en cuenta el Nivel de heterogeneidad del 50% Los resultados derivados del análisis de datos se muestran a continuación:



*De aquí podemos observar que la brecha digital en el caso de esta generación es muy poca ya que la gran mayoría tiene acceso a equipo de computo propio o pueden acceder en alguna instancia.(café internet,Laboratorio,etc)*



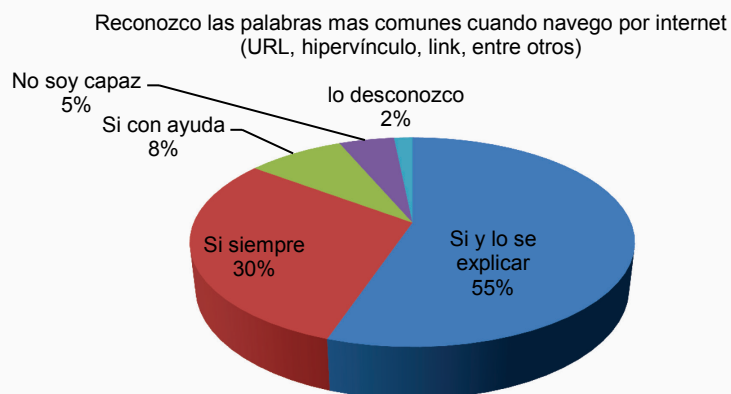
*Si notamos que la mayoría no tiene problemas para encender o apagar dispositivos electrónicos, podemos tener como conclusión que no tendrían problemas para acceder a la información desde cualquier dispositivo. De igual manera se sugiere proporcionar alguna inducción en este tema.*



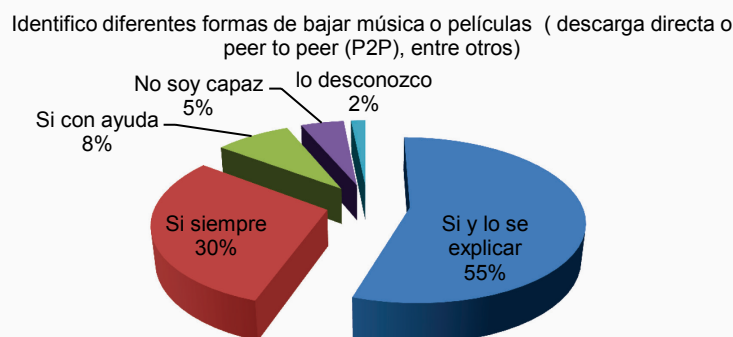
*En esta pregunta podemos observar que a pesar de ser tronco común la mayoría dice poder distinguir si una computadora es mejor que otra de acuerdo a sus características como memoria, procesador, disco duro, etc. Sin embargo se recomienda que en la unidad II de la Materia de*



*Tecnologías de Información se les siga enseñando las diferencias entre cada procesador, los tipos de memoria y almacenamiento así como nuevas tecnologías en el mercado como por ejemplo los discos de estado sólido.*

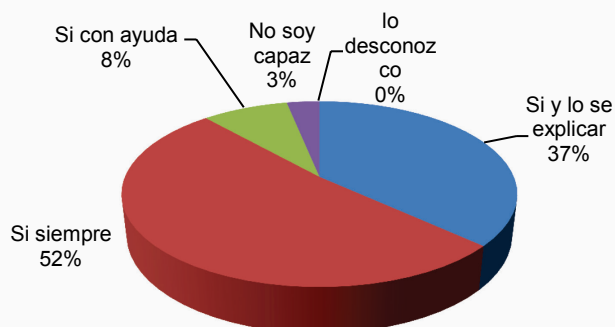


*Podemos notar gran afinidad en el uso de terminología de la Web, en gran parte debido a nuestra cercanía con la frontera y al uso intensivo que hacen del Internet, este mismo logra que ellos vayan conociendo terminología de actualidad.*



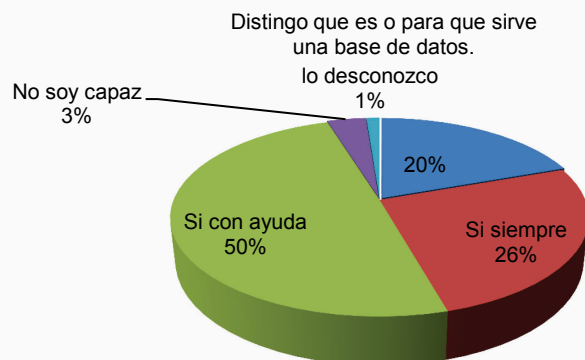
*Un aspecto muy importante de la búsqueda eficiente de la información es que hacer con ella cuando la tenemos. Por lo tanto es indispensable que el alumno sepa usar los diferentes medios de transmisión y almacenamiento de información. Podemos observar que la mayoría son competentes para descargar información o ponerla a disposición de otros en una red P2P.*

Subo archivos, fotos, música o películas en páginas web



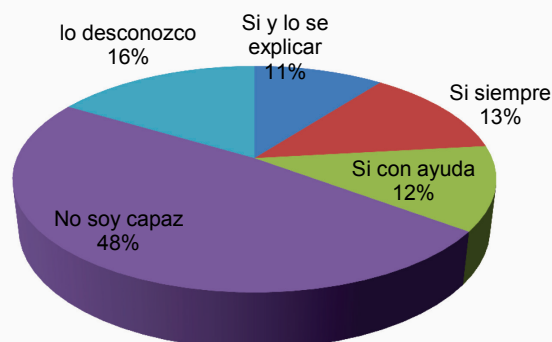
*La capacidad de hacer UPLOAD de diferentes medios en su mayoría se observa que si son competentes. Sin embargo se recomienda incluir dentro de las prácticas de laboratorios algunas tendientes a reforzar esta área,-*





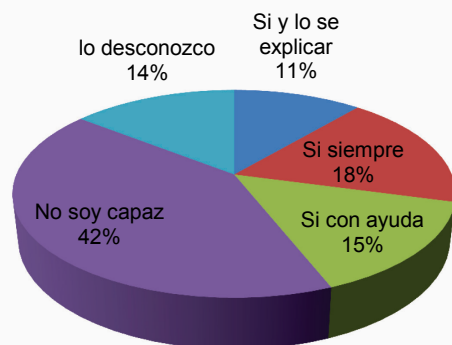
En el apartado de software de producción encontramos que el 76% se considera con conocimientos básicos de lo que es una base de datos.(no estamos hablando de crearla, modificarla o hacer formularios).Este punto también se imparte en la materia de tecnologías de Información donde se sugiere se les den las bases del uso de condicionantes u operadores condicionales de búsqueda de información.

Cuando busco información por Internet sigo pautas, normas o reglas para saber si la información que encuentro por Internet es verdadera o falsa.



Aquí nos podemos dar cuenta que los alumnos al buscar información para sus proyectos de investigación no se preocupan por la calidad de la misma, no aplican parámetros de evaluación ni le dan peso a las fuentes. Se sugiere enseñarles a evaluar información siguiendo la metodología de Luis Codina.

Consulta bibliotecas digitales, enciclopedias virtuales o materiales educativos a través de Internet.



El 56% de los alumnos encuestado no consulta en enciclopedias, bibliotecas digitales, bases de datos o material educativo confiable. Esta es un área de oportunidad enorme que se debe poner gran énfasis ya que la Universidad destina gran parte de sus recursos a la compra de estos materiales educativos.



Uso las opciones de búsqueda avanzada de los buscadores



*La gran mayoría de los encuestados afirma ser eficientes en el uso de las opciones avanzadas de búsqueda, sin embargo sería necesario evaluar su conocimiento del uso de operadores booleanos o el manejo de comodines para facilitar las búsquedas de información y evitar el ruido informático o sea la cantidad de información no requerida que resulta de una búsqueda.*

## PROPUESTA DE MEJORA

En base a lo anterior se propone la implementación de una Metodología de mejora que comprenda lo siguiente:

### Etapas

-Capacitar de manera permanente al personal docente en el manejo de las bases de datos académicas, de manera que ellos les demanden a sus alumnos trabajos de investigación basados en esas fuentes.

-Establecer Talleres de capacitación obligatorios de 1 Hora para cada uno de los grupos de Tronco Común de 1er. Semestre. Dentro de este taller se les mostrara como usar en forma genérica una de las bases de datos y como evaluar ese recurso académico usando la metodología de Luis Codina.

-Campaña de promoción permanente de “Explota tus recursos” invitando a los alumnos y maestros a explotar el potencial de la biblioteca y sus recursos tanto físicos como digitales.

-Llevar a cabo una reunión con Jefes de Carreras a fin de plantearles esta situación detectada y la necesidad de implementar mejoras a nivel de carta descriptiva donde los alumnos tengan que hacer prácticas usando este recurso.

Establecer Indicadores que nos permitan medir realmente el uso eficiente de las bases de datos académicas y los recursos digitales que se ponen a disposición de los alumnos.

### Etapas

Analizar los resultados de las encuestas en relación al uso eficiente de Internet y realizar una nueva medición con los alumnos del periodo 2013-1, para así observar si son similares los resultados y proponer alternativas de mejora en este punto. Para el semestre 2013-2 se propone implementar esta parte de la investigación a fin de poder establecer una muestra confiable y homogénea que involucre a todos los semestres y no solamente al tronco común.

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# NEUROECONOMÍA Y TURISMO EN TIEMPOS DE CRISIS

Francisco J. Güemez Ricalde, Universidad De Quintana Roo

José L. Zapata Sánchez, Universidad de Quintana Roo

René Andreas Forster Ojer, Universidad de Quintana Roo

## RESUMEN

*Ante las crisis, del tipo que sean, económicas, de inseguridad, etc. las personas reaccionan (aumentando el ingreso o modificando hábitos de consumo), no queriendo asumir la realidad, para después convertir sus posibles consecuencias en foco de atención, generalmente acompañado de la sensación de pérdida de control, tensión, miedo y estrés. Las decisiones se toman, entonces, a muy corto plazo: efecto túnel. (Dominique Lasarre, 1995). La teoría del "Prozac", neuroeconomía o del ¿qué se viene? Surge hace menos de un año en Estados Unidos como resultado del prolongado ciclo de la actual crisis que ha creado un imaginario negativo en la mente de los consumidores modificando sus hábitos de compra, reduciendo volúmenes, cambiando marcas y sitios de compra, sustituyendo placeres y conceptos del gasto para constituirlos en ahorro ante un futuro no previsible, es parte de un nuevo imaginario que ahora se asocia a una crisis financiera global acentuada especialmente en países que suelen ser proveedores a gran escala de demandantes de servicios turísticos de la zona del Caribe y Centroamérica. A su vez, genera un cambio no previsto en la economía familiar de quienes recientes la posible influencia sobre el mercado y la actividad turística de la región. Plantear posibles alternativas quizás radique en el estudio y aplicación de la neuroeconomía.*

**PALABRAS CLAVES:** neuroeconomía, efecto túnel, crisis, consumidor, turismo

## NEUROECONOMIS AND TOURISM IN TIME OF CRISIS

### ABSTRACT

*Before the crisis, of whatever type, economic, insecurity people react (increasing income or by changing consumer habits), not wanting to face reality, and then turn their possible consequences in focus, usually accompanied by a feeling of loss of control, tension, fear and stress. Decisions are made, then, in the very short term: tunneling. (Dominique Lasarre, 1995). The theory of "Prozac", Neuroeconomics or what is coming? Comes less than a year in the U.S. as a result of prolonged cycle of the current crisis that has created a negative imagery in the minds of consumers changing their buying habits, reducing volumes, changing brands and shopping sites, replacing pleasures and concepts spending to make them into savings before an unforeseeable future, is part of a new vision that is now associated with a global financial crisis accentuated especially in countries that are usually large-scale providers of tourist services demanding the Caribbean and Central America. In turn, generates an unanticipated change in the household economy of those recent the possible influence on the market and tourism in the region. Propose alternatives may lie in the study and application of Neuroeconomics.*

**JEL:** P46, Z13 M31, M21

**KEYWORDS:** neuroeconomics, tunneling, crisis, consumer, tourism



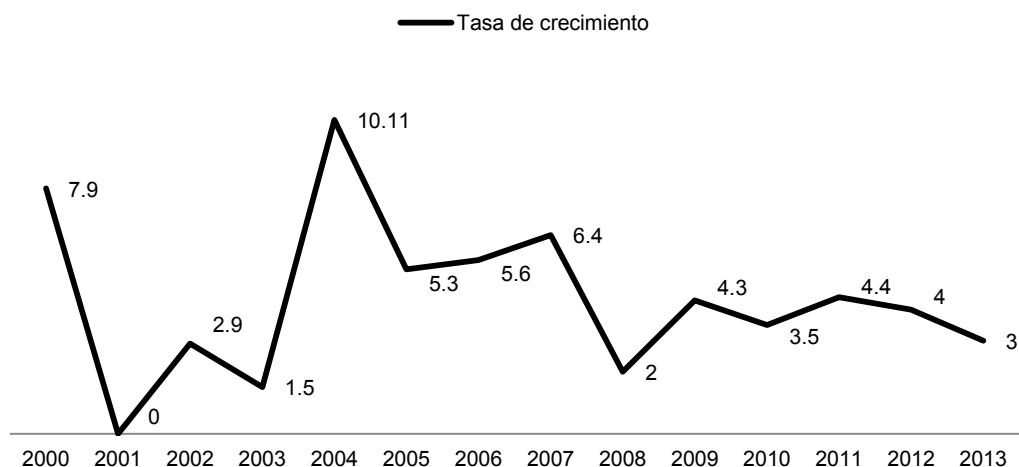
## INTRODUCCIÓN

La economía mundial ha atravesado por la peor crisis en tiempos recientes después de aparentar un ritmo constante de crecimiento. Esta investigación muestra las principales tendencias de los indicadores económicos de países que tradicionalmente se consideran los más importantes generadores de demanda turística, haciendo al mismo tiempo observaciones sobre lo que está ocurriendo en forma reciente y asociando estas tendencias a lo que trata de dar una explicación de lo que ocurre en términos de drásticos cambios en la conducta de los consumidores desde la perspectiva y en relación al surgimiento de una nueva ciencia que agrupa diversas áreas del conocimiento, la *Neuroeconomía*.

## REVISIÓN LITERARIA

Van art Ark (2013), señala en su reporte de prospectiva mundial, que la economía global aún arrastra los efectos de la crisis iniciada en el 2007–2009. Menciona que tan sólo en el 2012 la economía mundial cayó casi 3%, año en el que se esperaba una franca recuperación. La caída de la economía mundial representa una tendencia anual decreciente de casi medio punto porcentual por año con una franca tendencia a mantenerse en los próximos años. Van art Ark, Jefe del Conference board trend menciona dos probables causas: la falta o caída en la demanda o el debilitamiento de las cadenas de suministro. Además especula al describir los riesgos en la economía del mundo y norteamericana y la posibilidad de que únicamente se pueda lograr impulsar a la economía mediante un lento crecimiento de largo plazo. En relación a lo anterior vemos en la Figura 1, indicadores tomados de la Organización Mundial de Turismo (OMT), una cierta recuperación en el crecimiento de la demanda turística mundial aunque como se explica en esta investigación, estos indicadores no reflejan lo que sucede en la mente del consumidor.

Figura 1: Tasa de crecimiento de la demanda turística mundial



La demanda turística mundial mostraba un crecimiento referente a una tasa sin precedentes en el periodo 2004/2007, en 2007 año de inicio de la crisis aún alcanzó una cifra de crecimiento de 6.4 hasta el 2007. En 2008 sufrió su peor registro año de la epidemia de influenza para reiniciar su recuperación aunque a una tasa de sólo el 4 por ciento y con modificaciones importantes en la estructura de la demanda ante cambios en la estrategia de los consumidores Fuente. Elaboración propia con datos de la OMT (2013)

La tendencia de recuperación observada en el turismo debe ser desglosada por regiones y ante cambios en los demandantes. En los países desarrollados Estados Unidos sólo registró un 3 por ciento al igual que Europa, que pueden ser signos de un cambio en las decisiones del consumidor y en la estabilidad económica de los países desarrollados en contraposición con economías emergentes, inclusive alternas



como el caso de Rusia, China, India y Sudamérica quiénes han adoptado nuevas formas de comercializar entre sí.

*Continúa la crisis:* El escenario de la economía mundial hacia el 2013 parece nuevamente tomar matices de decaimiento como resultado probable de la recomposición estructural microeconómica que se derivó de la crisis del 2008/2009. Sin duda los niveles de equilibrio económico de las estructuras familiares al 2013 no son los mismos de 5 años atrás. Ya que aún las tasas de desempleo siguen marcando signos de posible recesión ante la crisis que se vive principalmente en Europa aunque con claros reflejos en la economía mundial.

*Efecto de la crisis en las motivaciones de los consumidores:* Quintanilla Pardo (2010), menciona que existen evidencias que relacionan las crisis económicas con las motivaciones de los consumidores y viceversa. De esta manera trata la economía como realidad social que impacta la vida de las personas las que a su vez al cambiar su comportamiento de compra impactan también en la economía producto de los cambios experimentados en términos de motivaciones, conductas, actitudes, emociones y expectativas de los ciudadanos, cuyo nivel relativo de cambio es diferente según la etapa previa a la crisis económica que puede ser de bonanza lo que generaría una mayor especulación y drástico cambio en los consumidores y de forma más o menos generalizada. Propicia un consumo en el que las motivaciones tienen fuertes componentes psicológicas o de integración en las tendencias psicosociales dominantes. La crisis se inicia, sin que se advierta, con un periodo de fuerte especulación en el que, de una manera u otra, se implican la mayor parte de los ciudadanos mediante motivaciones esencialmente conspicuas y emocionales. La fase de especulación termina con un violento choque, depresión y, luego, de reestructuración del sistema económico durante el que los ciudadanos adecúan sus motivaciones por adaptación o ajuste.

## METODOLOGÍA

La investigación cualitativa como la cuantitativa son herramientas valiosas y necesarias para el análisis de los consumidores. El principal medio para la obtención de datos cualitativos primarios en el diseño de la investigación descriptiva que se implementó fue la encuesta personal. El análisis y reducción de los datos nos produjo una información; adecuando la información a los objetivos de la investigación obtuvimos hallazgos que, tras su interpretación, se traducen en conclusiones y recomendaciones.

*Cálculo de la muestra:* La muestra se calculó a través de la “fórmula de poblaciones finitas”, enfocándose de manera exclusiva a la Población Económicamente Activa (PEA), con la característica de ser jefes de familia de entre 15 a 74 años de edad que habitan regularmente en la frontera entre México y Belice, distribuyéndose aleatoriamente mediante afijación proporcional en relación a niveles socioeconómicos correspondientes a la zona en estudio.

Fórmula de Poblaciones Finitas.

$$n = \frac{pqNz^2}{z^2pq + Ne^2}$$

**n**= Tamaño de la muestra.

**N**= Tamaño de la población

**p**= Probabilidad de ocurrencia de un evento.

**q**= 1-p (ajuste de la probabilidad de ocurrencia a la probabilidad total de que ocurra un evento “1”).



$z$ = Nivel de confianza.

$e$ = Grado de error estadístico permitido.

De acuerdo a la fórmula anterior obtuvimos como resultado que el total de las encuestas necesarias para llevar a cabo este proyecto de investigación es de un total de 171 aunque se aplicaron 13 más para reposición dando un total de **184** como muestra representativa de los 157,000 habitantes de esta zona, con un 95% de nivel de confianza, error de estimación del 7.5% y del 0.5% de probabilidad a favor. Lo anterior considerando los recursos disponibles y con el software Survey Versión 2.0.

Tabla 1: Distribución de la Muestra Por Niveles Socioeconómicos

Nivel Socioeconómico	Mujeres	Hombres	Ambos	Número de encuestas
D/E (más bajo)	63	21	41	125
D+ (bajo)	10	3	7	20
C (medio)	8	3	4	15
A/B, C+ (medioalto y alto)	12	4	8	24

FUENTE: Elaboración propia con datos de la Asociación Mexicana de Investigación de mercados (AMAI, 2007)

Los lugares en donde se aplicaron las encuestas fueron las salidas de los principales centros comerciales de la ciudad a los que asisten los consumidores de distintos niveles socioeconómicos:

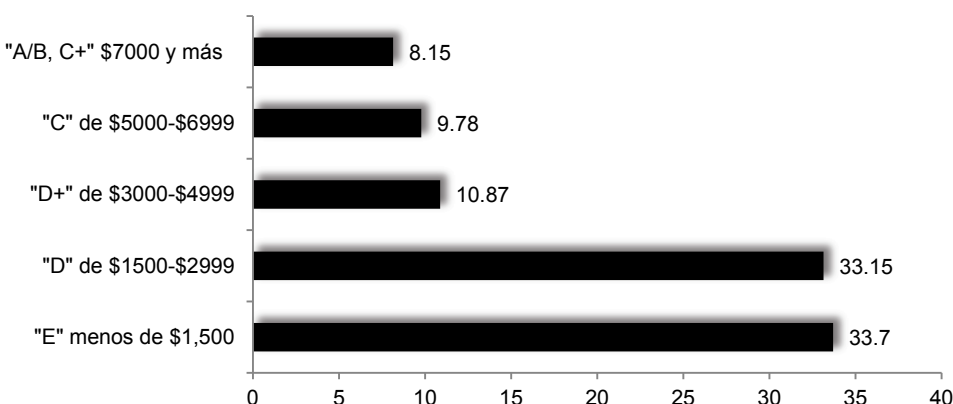
## RESULTADOS

*La crisis en la frontera México-Belize, “los consumidores opinan”.* Poco menos del 97% de los entrevistados en la zona en estudio afirmó haber resentido fuertemente la crisis económica, enfrentando desempleo, o baja en las ventas de sus negocios o salarios. El principal reflejo de la recesión fue la reducción de los ingresos por la fuerte caída del turismo, provocando despidos masivos y/o contratos reducidos en prestaciones y en tiempo. Muchos negocios hasta la fecha ya solo ofrecen empleo temporal o por quincenas alternadas. Las más afectadas fueron sin duda el 72% de las mujeres que dijeron haber perdido su empleo contra el 24% de los hombres entrevistados. Los menos afectados por la crisis fueron quienes dijeron ser empresarios (0.5%), profesionistas-funcionarios (0.5%) y algunos comerciantes. Por el contrario, los más afectados fueron las amas de casa jefas de familia sin aportación del cónyuge (31.5%), empleados y familias con un solo ingreso (31%) y con hijos, jubilados y desempleados (3%), pequeños comerciantes (16%) y profesionistas independientes (16%).

Las clases más bajas son las que han resentido mayormente la crisis actual según se aprecia en la Figura 4, es decir, el 33.7% quedó ubicado en el nivel socioeconómico más bajo (NSE “E”-ingreso menor a \$1,500), el 33.15% se ubicó en el NSE “D” (\$1,500- \$2,999), el 10.87% se encuentra en la clasificación “D+” (\$3,000-\$4,999), estas tres cifras anteriores representan que el 77% de la población cayó en el nivel socioeconómico más bajo. Lo anterior es un dato significativo de la crisis ya que, en comparación con datos de AMAI (2003), anterior al problema económico, menos del 38.5% de la población estaba en los dos niveles socioeconómicos más bajos antes citados (“D” y “E”), actualmente es casi el doble. Mientras, solo el 9.78% logró permanecer en la Clase “A/B”, “C+” con ingresos mayores a \$7,000 mensuales y un 8.15% perteneció a la Clase “C”, o media para el caso, con ingresos que van entre los \$5,000-6,999/ mes. Sin duda, el 80% de los consumidores al momento de la entrevista vieron muy reducidas las expectativas de mejorar al menos en un corto o mediano plazos al expresar que la crisis empeoraría o seguiría igual (Figura 2).



Figura 2 Rango de Ingresos Familiar por mes durante la crisis (%)



En 6 años se dió una redistribución de la clase media hacia los niveles más bajos. Fuente: Elaboración propia con base a datos de encuesta

*Cambios en la estrategia de compra derivados de la crisis:* La estrategia de compra y las metas de calidad y cantidad de productos en esta etapa de crisis se vieron fuertemente afectadas. Los consumidores dijeron haber cambiado algo del comportamiento tradicional de compra anterior a la crisis. Desde llevar lo que alcance (38.82%), cambiar de marca o buscar ofertas y promociones (32.35%), dejar de comprar ropa u otro tipo de mercancías generales (11.76%), reducir la cantidad de compra de un producto (12.94%) y hasta dejar de hacer despensa (2.94%), son algunas de las acciones tomadas para intentar reajustar el presupuesto.

*Frecuencia de compra y reducción del gasto:* También se ha afectado significativamente la frecuencia de compra, ya que el factor determinante ha sido la disponibilidad de empleo y/o efectivo, teniendo que elevar la frecuencia de veces que se desplazaron a los centros comerciales para hacer compras minorizadas en volumen y gasto (Figura 6). En los casos de menores ingresos la frecuencia de compra se elevó en mayor escala. Esto también significó que para adquirir los productos básicos para la alimentación fue necesario hacer a un lado las compras de ropa y otras mercancías de consumo general en el 62% de los casos, inclusive la compra de alimentos se vió reducida entre el 10 y el 20% del volumen adquirido anteriormente, pero sin duda el mayor gasto contraído según lo expresado por los entrevistados fue el del uso de tecnologías (celular y uso de internet principalmente) reducido su gasto al 50% y los viajes.

## CONCLUSIONES

La demanda turística mundial muestra tendencias de recuperación, sin embargo, también se observa una clara recomposición en la estructura de la demanda. Países como Francia, Italia, España y Reino Unido, tradicionalmente que han sido generadores de demanda de turismo intercontinental, hoy día se encuentran en peores condiciones económicas después de la crisis del 2008/2009. Las tasas de desempleo han alcanzado cifras nunca vistas con signos claros de una posible recesión, aunque Europa sigue siendo la región que recibe mayor número de visitantes. Los países emergentes como Rusia, Japón, entre otros han tomado el lugar más importante en las tendencias de crecimiento del turismo mundial pero debe mantenerse cautela respecto al optimismo de la OMT, ya que la crisis económica muestra signos globales.

Sin duda las personas siguen viajando pero en diferentes condiciones previas a la crisis, acortan sus viajes a períodos de dos días, viajan ahora en familias o grupos promedio de hasta 6 personas, planifican mejor sus viajes de tal forma que ahorren lo posible, seleccionan promociones de hoteles y viajes cada vez más



económicos, viajan muchas veces a crédito sin intereses y en una sola ocasión al año, o bien acuden a sitios más cercanos a su región buscando modos de hospedaje alternos y más seguros.

El estudio realizado en relación a la economía familiar en la frontera sur entre México y Belize constituye una herramienta para comprender lo que sucede en la mente de los consumidores en tiempo de crisis. La recomposición en la toma de decisiones para la redistribución del ingreso y el objeto de gasto, así como su uso óptimo se ha convertido en una decisión de corto plazo. Esto confirma el efecto *tunel* citado por la Neuroeconomía. Esta ciencia de reciente creación (2010) como resultado de la mezcla entre la Sociología, la Psicología, el Marketing, la Antropología y la Economía representan una importante herramienta aplicable al análisis de los cambios que están ocurriendo en la mente de cualquier consumidor y en cualquier región del mundo que se encuentre en situación de crisis.

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## BIOGRAFÍA

Dr. Francisco Javier Güemez Ricalde tiene estudios de Doctorado en Ecología y Desarrollo Sustentable. 25 años como profesor-investigador de licenciatura y posgrado en Universidades del sur y noreste de México. Coordinador de la Maestría en Marketing. Fundador y director del Centro Emprendedor de Negocios. Proyectos y publicaciones de investigación y desarrollo con financiamiento en el campo del turismo, agronegocios, innovación tecnológica, pobreza en mujeres de Centroamérica y capacidad de resiliencia social en jóvenes en relación al suicidio. Pertenece al Sistema Nacional de Investigadores. Se le puede contactar en Universidad de Quintana Roo; Boulevard Bahía S/N, Col. Del Bosque. Chetumal; Q Roo. México. CP 77019. Correo electrónico [fragueme@hotmail.com](mailto:fragueme@hotmail.com)

MC. José Luis Zapata Sánchez, tiene maestría en Marketing , se le puede contactar en Universidad de Quintana Roo; Boulevard Bahía S/N, Col. Del Bosque. Chetumal; Q Roo. México. CP 77019. Correo electrónico [jzapata@uqroo.mx](mailto:jzapata@uqroo.mx)

MC. René Andreas Forster Ojer, tiene maestría en Comercializació se le puede contactar en Universidad de Quintana Roo; Boulevard Bahía S/N, Col. Del Bosque. Chetumal; Q Roo. México. CP 77019. Correo electrónico [far@uqroo.mx](mailto:far@uqroo.mx)



## **LAS REDES DE CONOCIMIENTO EN LAS MIPYME LOCALIZADAS EN PUEBLA, MÉXICO**

María Antonieta Monserrat Vera Muñoz, Benemérita: Universidad Autónoma de Puebla

Rafaela Martínez Méndez, Benemérita Universidad Autónoma de Puebla

Gerardo Serafin Vera Muñoz, Benemérita Universidad Autónoma de Puebla

### **RESUMEN**

En este trabajo se presenta un análisis de las particularidades de las redes sociales y sus beneficios a las MIPYMEs localizadas en Puebla, México. Para lo cual, se parte de la revisión de algunos autores que han realizado estudios acerca de las redes sociales en las Micro Pequeñas y Medianas Empresas (MIPYMEs) localizadas en diferentes partes de México. La muestra fue 341 empresas representadas por su propietario o administrador, se aplicó un cuestionario de 10 preguntas; es importante señalar que la investigación de campo se realizó en una sola etapa, con duración de tres semanas; en la primera semana se aplicaron 91 cuestionarios, en la segunda semana se aplicaron 50 cuestionarios y en la tercera semana 200 cuestionarios. El objetivo del trabajo es indagar los beneficios de las Redes Sociales en las MIPYME poblanas como facilitadoras de conocimientos que les apoyan para su permanencia en el mercado, mejoras en su producto y procesos y en acciones de innovación. La investigación da respuesta a la pregunta ¿Cuáles son los intercambios de conocimientos que han tenido las MIPYME poblanas, de que tipo y con quiénes?

**PALABRAS CLAVE:** Redes de conocimiento, MIPYME.

## **KNOWLEDGE NETWORK ON MSMEs LOCATED IN PUEBLA, MEXICO**

### **ABSTRACT**

*This paper presents an analysis of the characteristics of social networks and their benefits to MSMEs located in Puebla, Mexico. To which is part of the revision of some authors who have studied about social networks in the Micro Small and Medium Enterprises (MSME) located in different parts of Mexico. The sample was 341 companies represented by its owner or administrator, a questionnaire of 10 questions, it is important to note that the field research was conducted in a single stage, lasting three weeks, in the first week 91 questionnaires were applied, in the second week and 50 questionnaires were applied in the third week 200 questionnaires. The objective of this work is to investigate the benefits of Social Networks in MSMEs poblanas as facilitators of knowledge that support them to remain in the market, improvements in product and process innovation and actions. The research answers the question what are the exchange of information that have poblanas MSMEs, what type and with whom?*

**KEYWORDS:** Knowledge Networks, MSME.

### **INTRODUCCIÓN**

El objetivo de la presente investigación es indagar los beneficios de las Redes Sociales en las MIPYMEs poblanas como facilitadoras de conocimientos que les apoyan para su permanencia en el mercado, mejoras en su producto y procesos y en acciones de innovación. Para ello, se parte de que las redes sociales son un factor indispensable de la actividad empresarial, y que es a través de éstas como se puede tener acceso a diferentes recursos, entre otros a diferentes conocimientos: tecnológicos, administrativos y



empresariales, que de otra forma no sería posible Basaldúa (2005). Asimismo, para llevar a cabo el estudio, se retoma el concepto de redes de conocimiento propuesto por Casas (2003), quien señala, que estas redes se construyen mediante intercambios entre un conjunto de actores que tienen intereses comunes en el desarrollo o aplicación del conocimiento científico, tecnológico o técnico para un propósito específico, sea este científico, de desarrollo tecnológico y de mejoramiento de procesos productivos. Para responder a la pregunta de investigación ¿Cuáles son los intercambios de conocimientos que han tenido las MIPYMEs poblanas, de que tipo y con quiénes?

El trabajo se estructura de la siguiente forma: Revisión de la literatura, donde se integra el concepto de las redes sociales en México y los modelos de redes, así como información de las MIPYMEs, entre otros puntos. La investigación de campo se integra con una muestra de 341 empresas representadas por su propietario o administrador, se aplicó un cuestionario de 10 preguntas; es importante señalar que la investigación de campo se realizó en una sola etapa, con duración de tres semanas; en la primera semana se aplicaron 91 cuestionarios, en la segunda semana se aplicaron 50 cuestionarios y en la tercera semana 200 cuestionarios, para después presentar los resultados obtenidos y cerrar con las conclusiones, en donde se menciona cuales son los beneficios obtenidos por las MIPYMEs provenientes de las redes de conocimiento.

## REVISIÓN DE LA LITERATURA

### Definiciones De Las Redes De Conocimiento

De acuerdo a Saexenian (1990): “Las redes de conocimiento constituyen un conjunto de instituciones académicas, industriales, políticas y agentes de enlace que colaboran conjuntamente, mejorando el trabajo científico, debido a que posibilitan el libre flujo de información e impulsan las condiciones locales para la innovación y que tienen por objetivo la construcción y difusión del conocimiento.” Lara (2007); Anunziata y Macchiarola (2010) explican las redes de conocimiento como individuos, grupos o instituciones, asociados con un fin en común:

*“...las redes de conocimiento son asociaciones entre individuos, grupos o instituciones que tienen una agenda común en torno a intereses diversos tales como: dar solución a problemas, compartir recursos e infraestructura, propiciar la cooperación, la solidaridad social, como así también el intercambio de información y conocimientos y la transferencia de tecnología”.*

Casas (2001; citado por Prada, 2005) menciona que, estas redes implican desde redes profesionales, hasta redes de entretenimiento, pero también abarcan la transmisión de conocimientos o innovaciones que dan lugar a la formación de espacios regionales de conocimiento. Red es aquella relación de los grupos humanos que sostienen dos o más personas con el propósito de ayudarse, realizar negocios o llevar a cabo cualquier actividad relacionada con sus intereses, van surgiendo relaciones que pueden ser de carácter formal o informal (Tapia y Tapia, 2010). Para fines de esta investigación se define a las redes de conocimiento como el conjunto de individuos, empresas, asociaciones y agentes de conexión que colaboran para la generación del conocimiento mediante el intercambio de información y la transferencia de tecnología con fines de innovación.

### Elementos que Integran Las Redes de Conocimiento

Las redes de conocimiento, están integradas por el elemento humano, así como por factores tecnológicos y sociales. Prada (2005) hace énfasis en cuatro elementos necesarios para la creación de Redes de Conocimiento, entre los cuales menciona:



- a) Comunidades y equipos expertos: los equipos tienen tareas, las comunidades se mueven por los intereses de los participantes y el experto cualifica y filtra la información.
- b) Comunidades de conocimiento: comunidades de cooperación. El trabajo colaborativo produce mejores resultados que el trabajo individual.
- c) El conocimiento, como la relación entre el sujeto y el objeto
- d) Conocimiento e innovación: plataforma base en la productividad.

### Formación de Redes de Conocimiento

Existe una vasta literatura sobre la noción de red, las principales aportaciones han surgido de las disciplinas sociales, todas ellas han contribuido a enriquecer el marco teórico - conceptual, dando lugar a una taxonomía que incluye redes de intercambio y redes de poder (Knoke, 1990), de información y de colaboración (Freeman, 1991), de producción (Saxenian, 1991), de innovación o de innovadores (De Bresson y Amesse, 1991) y redes sociotécnicas (Callon, 1989). Sin embargo, dado que en este trabajo el objetivo es analizar e identificar hasta qué punto las relaciones del empresario con diferentes actores beneficia la adquisición y transferencia de conocimientos, que le permitan poner en acciones en beneficio del medio ambiente, se retomará el concepto de redes de conocimiento planteado por Casas (2003).

Desde esta perspectiva, las redes de conocimiento se construyen mediante intercambios entre un conjunto de actores que tienen intereses comunes en el desarrollo o aplicación del conocimiento científico, tecnológico o técnico para un propósito específico, sea este científico, de desarrollo tecnológico, o de mejoramiento de procesos productivos. Siguiendo a Casas (2001), se tiene que: estas formas de intercambio pueden concebirse como un proceso de transacción de conocimiento, aunque no en términos económicos, ya que una gran parte del conocimiento que se transmite en estas redes hace por vía tácita y no mediante la compra – venta del mismo. Sin embargo estas formas de intercambio pueden llegar a tener un costo o beneficio económico. Las redes se construyen con las relaciones que se van creando entre los diferentes actores involucrados en una relación (Granovetter, 1973). Además, de los aspectos considerados sobre las redes de conocimiento, Casas (2003), señala que en el análisis de redes es necesario tomar en cuenta las siguientes dimensiones:

El contexto institucional de la colaboración entre los sectores público y privado;

1. La estructura o morfología de las redes;
2. La génesis, desarrollo y dinámica de las redes;
3. El contenido y/o los insumos que se intercambian y,
- 5) Los resultados de las redes y del intercambio de conocimientos.
4. Estas dimensiones incluyen un conjunto amplio de características, que se sintetizan en el Tabla .1.



Tabla 1: Dimensiones Para el Análisis de las Redes Sociales

Contexto institucional	Estructura o morfología de las redes (Integrantes)	Dinámica: direccionalidad, duración, frecuencia comunicación y alcance	Contenido: formas de intercambio e insumos que circulan	Resultados de las redes y del intercambio de conocimiento
Presencia de Instituciones de Educación Superior (IES), centros públicos de investigación, asociaciones empresariales, instituciones mixtas público-privadas.	Noción de red: los nodos representan a los actores y las áreas que conectan los nodos representan las relaciones entre los actores. Las redes involucran flujos de información entre varios de los nodos de la red. Las redes son el elemento crítico de la formación de mercados, mediante su contribución al aprendizaje. El desarrollo de la red es un proceso evolutivo detonado por la innovación, en el que el aprendizaje es el aspecto central de la red.	Direccionalidad, durabilidad, intensidad y frecuencia. Dinámica formal o informal. Dinámica horizontal y vertical. Los procesos de comunicación. El alcance espacial o territorial.	Sobre la idea de conocimiento: tácito y codificado; intercambio de conocimiento. Flujos e insumos de conocimiento: endógeno y exógeno. Tipos de conocimiento: científico, tecnológico, empresarial. Fuentes: acceso a fuerza de trabajo altamente capacitada, universidades locales e internacionales, competidores, alianzas, incentivos gubernamentales, prensa y artículos sobre comercio, eventos locales e internacionales. Canales para cruzar fronteras: contratación de nuevo personal, publicaciones, reuniones, modos informales de comunicación, movilidad de personas entre organizaciones. Extensión de fronteras: relaciones personales informales.	Innovaciones radicales o incrementales. Generación de capacidades en las empresas. Generación de conocimiento. Resultados sociales, económicos y/o políticos. Creación de redes de conocimiento.

Fuente: elaboración propia con datos de Casas (2003). El Tabla muestra las dimensiones que permiten analizar las redes sociales.

*Dinámicas de Redes de Conocimiento:* Un aspecto más sobre el que es necesario abundar, es naturaleza formal o informal de las relaciones que conforman la red. Las redes formales, según Birley (citado en Levanti, 2001: 1046), se componen de los bancos, las agencias locales o nacionales, así como las cámaras y otras representaciones oficiales. Las redes informales se refieren a todas las relaciones personales del empresario, principalmente la familia, los amigos y los contactos de negocios. Para Tapia y Tapia (2010), existen dos tipos de relaciones en las redes: a) las redes formales.-Se componen de las instituciones bancarias, las agencias locales o nacionales, las incubadoras y otras representaciones oficiales, b) las redes informales.- Se refiere a todas las relaciones personales del empresario, principalmente la familia, los amigos y los contactos de negocios, esta red informal de acuerdo a autores como Vera (2007), juega un papel fundamental en los procesos de creación de una empresa y son la primera fuente de ayuda del emprendedor.

*Las Redes De Conocimiento en las MIPYMEs:* En la actualidad las pequeñas y medianas empresas (PYMES), una sólida opción tanto para la creación de empleos y producción de artículos diversos, para responder a los requerimientos de la globalización. Dentro del desarrollo día a día de las PYMES se puede identificar la importancia que para ellas tienen las redes de conocimiento, es decir, aquellos vínculos tanto formales como informales que se van construyendo entre la empresa y un conjunto de agentes como proveedores, clientes, instituciones de gobierno, por mencionar algunas. Estas redes sirven de acceso a diferentes recursos y conocimientos (Tapia y Tapia, 2010). Un primer intento para proponer un marco de referencia que tome en cuenta la importancia que tiene las redes sociales en el proceso de consolidación de las PYMES ha sido el de Vera (2007; citado por Tapia y Tapia, 2010). En el marco de referencia mencionado, que es una adaptación de lo que ya con anterioridad habían propuesto Sharma, Chrisman y Chua, en la dimensión denominada: Administración en General y Cambio y Evolución Organizacional, se hace mención de la importancia que la construcción de las redes sociales tiene para el crecimiento y la consolidación, así como en el desarrollo del modelo de una PYME.



Uno de los aspectos que llama poderosamente la atención en el desempeño de las MIPYMEs (Micro, Pequeñas y Medianas empresas) en general, son las redes sociales, es decir, aquellos lazos tanto formales como informales que se van generando entre la empresa – vía la figura del dueño, empresario y/o directivo - y los proveedores, clientes gobierno, etcétera. Estas redes tal y como lo señala Basaldúa (2005) son el vehículo para que la empresa pueda tener acceso a diferentes recursos, entre otros a distintos conocimientos que de otra forma no sería posible o muy difícil.

### Mipymes

Las MIPYMEs se clasifican de acuerdo a diversos puntos de vista tal y como se muestra en el Tabla 2.

Tabla2: Clasificación de empresas

Tamaño	Sector	Rango de número de trabajadores	Rango de monto de ventas anuales (mdp)
<b>Micro</b>	Todos	Hasta 10	Hasta \$4
<b>Pequeña</b>	Comercio	Desde 11 hasta 30	Desde \$4.01 hasta \$100
	Industria y servicios	Desde 11 hasta 50	Desde \$4.01 hasta \$100
<b>Mediana</b>	Comercio	Desde 31 hasta 100	Desde \$4.01 hasta \$250
	Industria	Desde 51 hasta 100	
	Servicios	Desde 51 hasta 250	

Fuente: Elaboración propia con base en Secretaría de Economía, 2009

Las MIPYMEs en Puebla México son importantes al contribuir con fuentes de empleo. El Gobierno actual del Estado en el plan de Desarrollo 2011-2017 apoya a las MIPYMEs, con un programa de microcréditos y capital semilla. Su presencia es importante al encontrarse tal y con una presencia del 99% dentro la economía mexicana.

### **METODOLOGÍA**

El estudio se enfoca a identificar los beneficios de las redes de conocimiento en las MIPYME localizadas en Puebla, México. Considerando como variables de investigación las siguientes:

Clientes.

Proveedores.

Intercambio de conocimientos.

El marco muestral se construyó con las unidades y marcos siguientes ver Tabla 3:

Tabla3: Determinación de la Muestra

Unidad de análisis	MIPYMEs (Administradores y/o Dueños)
Tamaño del universo	207000
Tamaño de la muestra	384
Instrumento	Cuestionario
Periodo de tiempo	Febrero 2013 (tres semanas)
Cuestionarios aplicados	Respondidos 341
	No respondidos 43

Esta tabla muestra la población estudiada y el tamaño de la muestra del objeto de estudio

La aplicación de los cuestionarios se realizó por cuota; asignándole a cada encuestador que aplicará un determinado número de cuestionarios. Integrando una muestra definitiva 341 empresas eliminando 44 cuestionarios que no fueron contestados en su totalidad, cantidad inferior a la muestra determinada para



poblaciones finitas y que al aplicarla formula señala una muestra de 384 elementos, considerando una población de 207000 empresas. Para determinar el tamaño de la muestra se utilizó la siguiente fórmula:

$$n = \frac{Z^2 p q N}{N e^2 + Z^2 p q} \quad (1)$$

Donde:  $n = ?$   $e = 5\%$   $N =$  la población = 207000 empresas  $Z =$  nivel de confianza  $95\% = 1.96$   $p = 0.50$   
 $q = 1 - 0.50$

Sustituyendo los valores en la fórmula tenemos:

$$n = \frac{(1.96)^2 (0.50) (1-0.50) (207000)}{(207000)(0.05)^2 + 1.96^2 (0.50) (1-0.50)} = 384$$

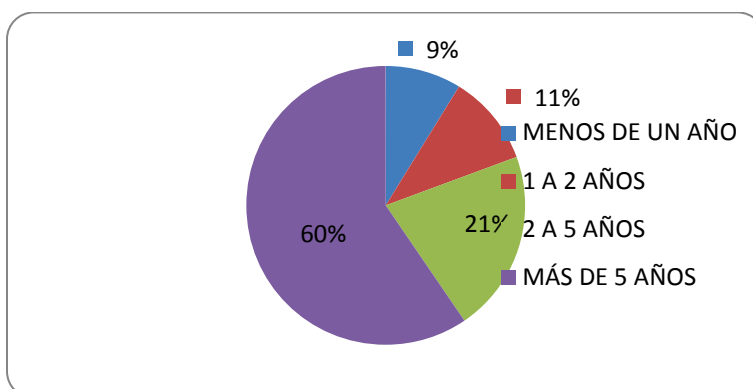
La aplicación de cuestionarios se realizó en una sola etapa en el mes de febrero 2013, con duración de tres semanas; en la primera semana se aplicaron 91 cuestionarios, en la segunda semana se aplicaron 50 cuestionarios y en la tercera semana 200 cuestionarios.

## RESULTADOS

Previo a la aplicación del cuestionario se utilizó una pregunta filtro para tener la certeza de que la empresa estuviera dentro de las MIPYMEs. La pregunta fue la siguiente: ¿Cuántos trabajadores tiene la empresa? Tomando como referencia la clasificación de las MIPYMEs por el número de trabajadores, obteniendo los resultados de 160 Micro, 164 Pequeñas y 17 Medianas empresas. De la aplicación del cuestionario a una muestra de 341 Personas propietarios o administradores de MIPYME, se obtuvieron los resultados que a continuación se presentan, con el apoyo de las siguientes Figuras.

1.- ¿Desde cuándo está funcionando la empresa? Como se observa en la Figura 1 en las empresas entrevistadas predomina una madurez de 5 años.

Figura 1: Funcionamiento de la Empresa

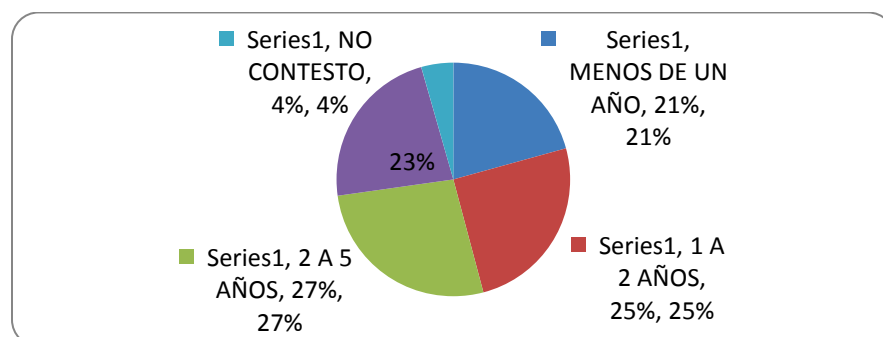


Fuente: Elaboración propia, 2013. La Figura muestra la antigüedad de funcionamiento de la empresa.

2.- ¿Qué tiempo tiene participando como dueño o directivo en la empresa? La Figura 2 muestra que la participación de los entrevistados es de 2 a 5 años, pero no de manera dominante, ya que hay participación muy similar en otros intervalos de tiempo.



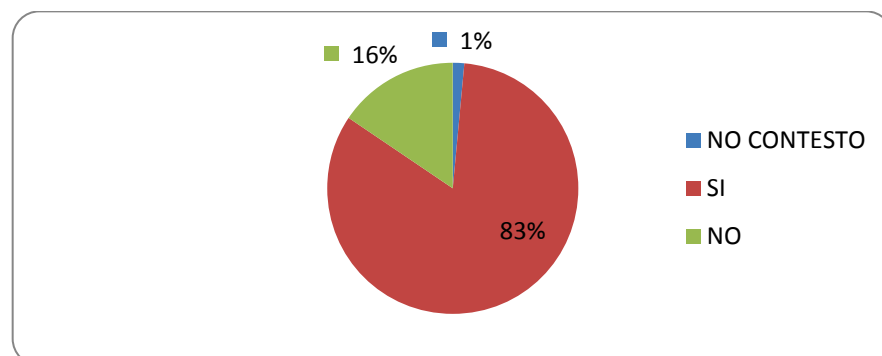
Figura 2: Antigüedad del Propietario o Administrador



Fuente: Elaboración propia, 2013. Se muestra la antigüedad de los responsables del manejo de la empresa en ese cargo

3.- ¿Tiene o ha tenido intercambio de conocimientos y/o experiencias con sus clientes? Esta Figura muestra claramente la existencia de la red conformada entre las MIPYME y los clientes.

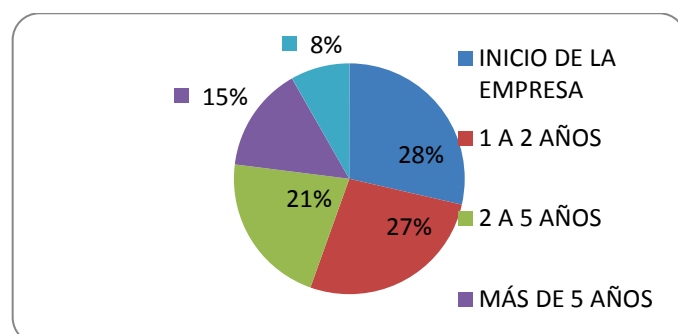
Figura 3: Red de Conocimiento Con Clientes



Fuente: Elaboración propia, 2013. Muestra la existencia de red de conocimientos con Clientes.

4.- ¿Desde cuándo se da el intercambio? La antigüedad de la red se aprecia con un ligero predominio desde el inicio de la empresa.

Figura 4: Antigüedad de la Red con Clientes





Fuente: Elaboración propia, 2013. Se muestra la antigüedad de la existencia de la red

5.- ¿Qué tipo de experiencias y/o conocimientos se han intercambiado? Predomina el intercambio de Conocimientos y experiencias de gustos y preferencias del producto o servicio.

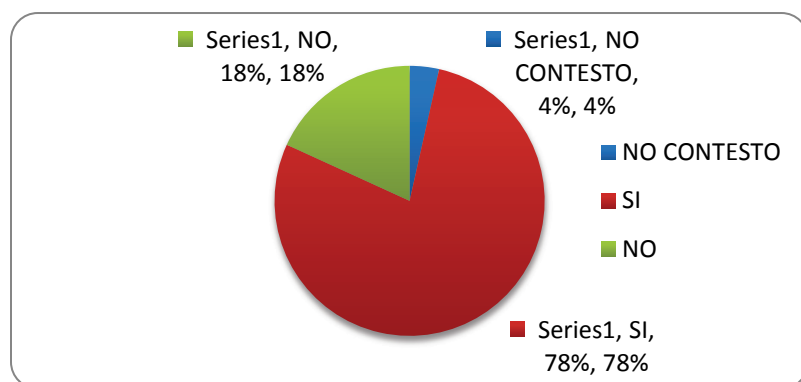
Tabla 6: Tipos De Intercambio Con Clientes

Conocimientos y experiencias de gustos y preferencias del producto o servicio		233
Conocimientos y experiencias sobre nuevos mercados		131
Conocimientos y experiencias respecto al empaque del producto		53
Otros intercambios		30
No Contesto	Servicios, especificaciones, actualizaciones, sistemas, procedimientos, calidad en el servicio, información fiscal, información laboral, precios.	37

Fuente: Elaboración propia, 2013. Se muestran los diferentes tipos de intercambio entre clientes y la empresa

6.- ¿Ha aplicado en la empresa alguna acción derivada del intercambio de conocimientos y experiencias con sus clientes? La empresa como se aprecia no únicamente realizan intercambios, sino además los aplican en las mismas.

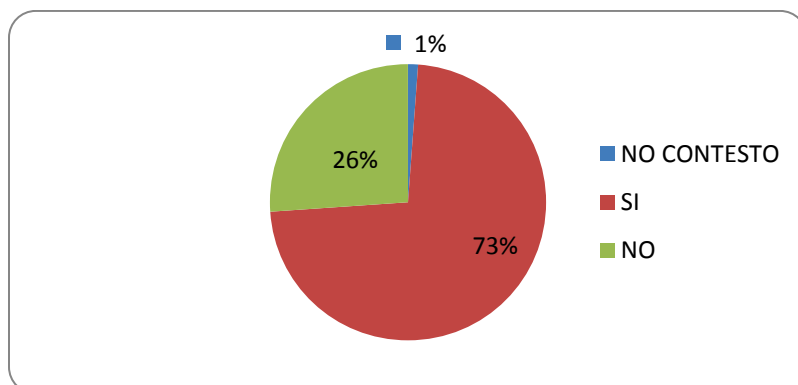
Figura 5. Intercambio de Experiencias y/o Conocimientos con Clientes



Fuente: Elaboración propia, 2013. Presenta el aprovechamiento de los intercambios con los clientes y su aplicación.

7.- ¿Tiene o ha tenido intercambio de conocimientos y/o experiencias con sus proveedores? La Figura exhibe la existencia de la red entre los proveedores y el 73% de las empresas.

Figura 6: Red de Conocimiento con Proveed

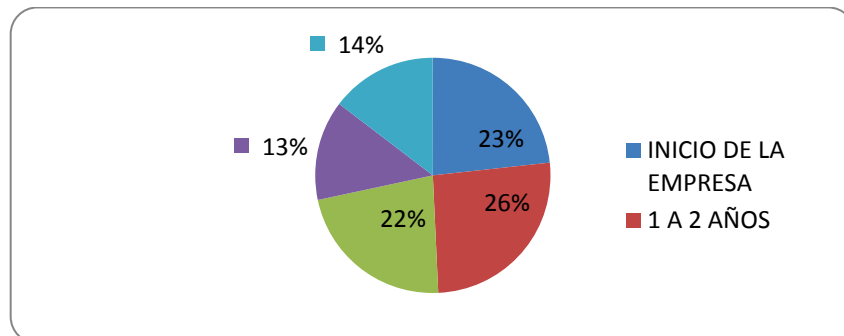


Fuente: Elaboración propia, 2013. Se presenta la existencia de la red con proveedores



8.- ¿Desde cuándo se da el intercambio? La antigüedad de la red entre los proveedores y la empresa es preponderantemente entre 1 a 2 años.

Figura 7: Antigüedad de la Red con Proveedores



Fuente: Elaboración propia, 2013. Indica la antigüedad de la red entre proveedores y las empresas

9.- Qué tipo de experiencias y/o conocimientos se han intercambiado? El intercambio entre los proveedores y las empresas se da en forma equilibrada en los tres primeros puntos del Tabla 4.

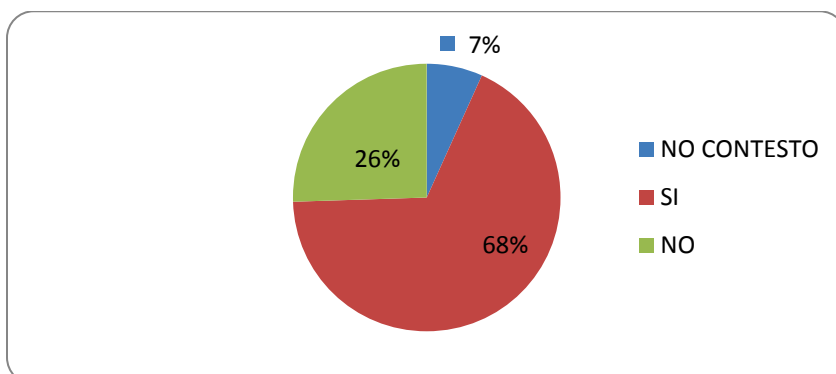
Tabla 7: Tipos de Intercambio con Proveedores

Conocimientos y experiencias de gustos y preferencias del producto o servicio		123
Conocimientos y experiencias sobre nuevos mercados		122
Conocimientos y experiencias respecto al empaque del producto		95
Otros intercambios		30
	Servicios, tiempos de entrega, actualizaciones, sistemas, procedimientos, calidad en el servicio, información fiscal, información laboral, precios, nuevas marcas mercados y costos.	
No Contesto		67

Fuente: Elaboración propia, 2013. Se muestran los diferentes tipos de intercambio entre clientes y la empresa.

10.- ¿Ha aplicado en la empresa alguna acción derivada del intercambio de conocimientos y experiencias con sus proveedores? La empresa aplica el producto del intercambio que tiene con sus proveedores.

Figura 8: Intercambio de Experiencias y/o Conocimientos con Proveedores



Fuente: Elaboración propia, 2013. Aprovechamiento de los intercambios con los clientes y su aplicación.



Como se pudo apreciar los resultados obtenidos muestran la presencia de las redes de conocimiento en las MIPYMEs. Retomando lo señalado por Lara (2007) y Anunziata y Macchiarola (2010), las redes son asociaciones entre individuos con una agenda común.

También es notoria la diversidad de redes Casas (2003), en las MIPYMEs poblanas con sus clientes y proveedores, así como la existencia de intercambio de conocimientos a través de esas redes. Las empresas, en su mayoría tienen una permanencia de más de 5 años. El propietario o dueño se ha incorporado con posterioridad a la empresa.

Tabla 8: Existencia de las Redes de Conocimiento en las MIPYME Poblanas

Concepto	Si aplica Clientes	Si aplica Proveedores
Existencia de la Red de Conocimientos.	Si	Si
Elementos de la Red de Conocimientos. (elemento humano, así como por factores tecnológicos y sociales)	Si	Si
Formación de la Red de Conocimientos. (Relación del empresario con clientes y Proveedores)	Si	Si
Dimensiones de la Red de Conocimiento. Análisis :		
1) El contexto institucional de la colaboración entre los sectores público y privado;	Si	Si
2) La estructura o morfología de las redes;( los nodos representan a los actores y las áreas que conectan los nodos representan las relaciones, es decir los integrantes)	Si	Si
3) La génesis, desarrollo y dinámica de las redes (Dinámica: direccionalidad, duración, frecuencia comunicación)	Si	Si
4) El contenido y/o los insumos que se intercambian ( Sobre la idea de conocimiento: tácito y codificado; intercambio de conocimiento, Flujos e insumos de conocimiento: endógeno y exógeno, Tipos de conocimiento: científico, tecnológico, empresarial, Fuentes: acceso a fuerza de trabajo altamente capacitada, universidades locales e internacionales, competidores, alianzas, incentivos gubernamentales, prensa y artículos sobre comercio, eventos locales e internacionales, Canales para cruzar fronteras: contratación de nuevo personal, publicaciones, reuniones, modos informales de comunicación, movilidad de personas entre organizaciones Extensión de fronteras: relaciones personales informales.	Si	Si
5) Los resultados de las redes y del intercambio de conocimientos. (Innovaciones radicales o incrementales, Generación de capacidades en las empresas, Generación de conocimiento, resultados sociales, económicos y/o políticos y Creación de redes de conocimiento.	Si	Si

Fuente: Elaboración propia, 2013. Muestra la existencia de las redes de conocimiento en las MIPYME poblanas desde diferentes puntos de vista.

## CONCLUSIONES

Las dimensiones para el análisis de las redes de conocimiento señalado por Casas (2003), se presenta de forma sintética en el Tabla 8. El trabajo de investigación permitió conocer la existencia de Redes de conocimiento entre la empresa, sus clientes y sus proveedores, que entre ellos se da el intercambio de experiencias y conocimientos. Las redes con los clientes se han gestado desde el inicio de la empresa en la mayoría de los casos y con los proveedores en diferentes tiempos. El intercambio con los clientes se enfoca más al conocimiento de experiencias sobre gustos y preferencias del producto o servicio, a diferencia con los proveedores que intercambio es más intenso en diferentes aspectos. Los estudios realizados por diferentes autores en materia de redes sociales permitieron definir las redes de conocimiento, sus elementos, como se integran, sus dimensiones y conocer su presencia en las MIPYMEs, Tabla 8. Para cerrar las conclusiones se menciona que se da respuesta a la interrogante formulada señalando la existencia de las redes de conocimientos entre las MIPYME localizadas en la ciudad de Puebla, México, con clientes y proveedores.

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**BIOGRAFÍA**

María Antonieta Monserrat Vera Muñoz. Doctora en Dirección de Organizaciones. Desde 1986 es Profesora-investigadora de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: monseveram@hotmail.com

Rafaela Martínez Méndez. Dra. En Ciencias de la Administración. Desde 1992 es Profesora-investigadora de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: rafaela72280@hotmail.com

Gerardo Vera Muñoz. Doctor en Administración. Desde 1986 es Profesor-investigador de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: gerver61@yahoo.com.mx



# **IMPACTO DE LOS CURSOS DE CAPACITACION EN LOS EMPLEADOS DEL AREA ADMINISTRATIVA. CASO: COMISION FEDERAL DE ELECTRICIDAD “CENTRAL TERMOELECTRICA JOSE LOPEZ PORTILLO”**

Nemecio Lorenzo Valenzuela Salazar, Universidad Autónoma de Coahuila

Clara Patricia Buentello Martínez, Universidad Autónoma de Coahuila

Rubén Darío Flores Jiménez, Universidad Autónoma de Coahuila

## **RESUMEN**

*Comisión Federal de Electricidad (CFE) es una empresa que se dedica a generar la electricidad de un por ciento de los estados de Coahuila y Nuevo León. El trabajo que se presenta tiene como propósito establecer la importancia de la investigación del impacto que los cursos de capacitación causan en los empleados del área administrativa de CFE (Comisión Federal de Electricidad). Los cursos de capacitación son una herramienta muy importante para la empresa puesto que requiere de personal debidamente capacitado para el logro de sus objetivos. El impacto que estos cursos causan es una variable que a CFE le interesa conocer y para realizar el trabajo de investigación fue necesario aplicar encuestas al personal del área administrativa para lograr de esta manera si el impacto es favorable o desfavorable.*

**PALABRAS CLAVE:** Capacitación, Detección de necesidades, Cursos, Capacitación

## **IMPACT OF TRAINING COURSES IN THE AREA ADMINISTRATIVE EMPLOYEES: CASE FEDERAL ELECTRICITY COMMISSION "JOSE LOPEZ PORTILLO THERMOELECTRIC PLANT"**

## **ABSTRACT**

*Federal Electricity Commission (CFE) is a company dedicated to generating electricity than one percent of the states of Coahuila and Nuevo Leon. The work presented is intended to establish the importance of investigating the impact of training courses on employees causing the administrative area of CFE (Federal Electricity Commission). The training courses are an important tool for the company since it requires trained personnel to achieve their goals. The impact these courses cause is a variable that CFE is interested to know and to do the research work was necessary to apply staff surveys administrative area to achieve in this way if the impact is favorable or unfavorable*

**JEL:** A 20, I 20, I 23,

**KEYWORDS** Training needs assessment, Courses, Training

## **INTRODUCCION**

Los cursos de capacitación son una gran herramienta para que el personal de la empresa obtenga mejoras notables personal y profesionalmente. Es por esto, que los cursos de capacitación son necesarios para que las personas puedan ofrecer un trabajo mejor hecho y cumpliendo todas las exigencias que su empresa pide.(Jaime A. Grados Espinoza, 2009). Es necesario conocer el impacto que los cursos de capacitación



impartidos causan, para esto se deben evaluar primero. En esta investigación se pretende conocer si el impacto es favorable o desfavorable para el logro de los objetivos de la organización.

En CFE se tiene un interés por generar políticas que motiven al personal de la organización y los estimulen a su mejor desempeño posible. Tratando de lograrlo mediante los constantes cursos de capacitación que se imparten, aunque a pesar de los esfuerzos no se ha logrado definir de manera clara el impacto que estos causan en los empleados, los beneficios que estos dejan en la organización, y si son los cursos adecuados para esta parte de los empleados, varias son las variables que hacen que se desconozcan estos puntos. El problema que se identifica en la organización es no contar con un buen programa que garantice que los cursos de capacitación que se le imparte al personal administrativo de la CFE causen un impacto favorable, que sean los adecuados para esta área, además de que estos se reflejen para el logro de los objetivos de la organización.

En esta investigación se contempla como objetivo evaluar la importancia del impacto de los cursos de capacitación, que contribuyan al mejoramiento del desempeño del personal así como identificar el impacto que causan los cursos de capacitación en el área administrativa, identificar si el aprendizaje obtenido en los cursos de capacitación se pone en práctica a lo largo de las actividades laborales utilizando una encuesta analizar si los cursos impartidos al área administrativa son aplicables a su actividad laboral. La capacitación es una herramienta fundamental para la Administración de Recursos Humanos, es un proceso planificado, sistemático y organizado que busca modificar, mejorar y ampliar los conocimientos, habilidades y actitudes del personal nuevo o actual, como consecuencia de su natural proceso de cambio, crecimiento y adaptación a nuevas circunstancias internas y externas.

La capacitación mejora los niveles de desempeño y es considerada como un factor de competitividad en el mercado actual (Joaquín Rodríguez Valencia, 2008). Con esta investigación se busca conocer el impacto de la capacitación en una empresa de sector gobierno en el terreno del personal administrativo en corto y largo plazo para poder determinar que cursos de acción se pueden tomar a fin de mejorar la capacitación en este lugar. La investigación está relacionada con el área administrativa de la Comisión Federal de Electricidad, la cual cuenta con 25 empleados, se localiza a 30 km al suroeste de la Ciudad de Piedras Negras y a 14 km al noreste de la población de Nava, ambas del Estado de Coahuila.

### Marco Historico

La función de la capacitación se presenta como una fase intermedia en la evaluación de una sociedad agrícola tradicional a una industrial. En el periodo de las civilizaciones antiguas, como Egipto y Babilonia, la capacitación era organizada para mantener una cantidad adecuada de artesanos. Las leyes del Código de Hammurabi hacían referencia a la petición para que los artesanos enseñaran sus artes y oficios a los jóvenes. En Roma algunos artesanos eran esclavos, posteriormente se organizaron en el Collegia con el propósito de mantener activas las normas de sus artes y oficios.

La Revolución Industrial que se produjo en Europa a fines del siglo XVIII provocó grandes cambios en el ámbito comercial y en las estructuras sociales. Las principales características de la revolución industrial, es decir, el paso de la capacidad y la energía humanas del hombre a la máquina tuvieron enormes consecuencias en la administración. La Revolución industrial alteró el método de capacitación existente; ahora el personal con poca experiencia podía operar las máquinas y, en consecuencia, los gremios empezaron a decaer. Más tarde, cuando el proceso fabril reemplazó al proceso doméstico, asimiló a los aprendices provocando un nuevo tipo de aprendizaje, en donde el dueño de la maquinaria era también el propietario de la factoría, y el aprendiz, después del periodo de capacitación, se convertía en un trabajador de ella. La capacitación llegó a Estados Unidos durante el siglo XVII, en donde desempeñó un papel menos importante que en Europa, sobre todo porque entre los inmigrantes a este país venía un gran número de trabajadores expertos.



### Marco Referencial

En México, tenemos una de las legislaciones más avanzadas del mundo, dichas leyes están consignadas en nuestra Constitución Política y en la Ley Federal del Trabajo. La ley que rige la obligación de la capacitación, fue promulgada en 1970, cuando fue incluida en la fracción XV del artículo 132 de las reformas a la Ley Federal del Trabajo. Para supervisar el cumplimiento de esta obligación patronal se creó, en el mismo año, el Departamento de Vigilancia de la Capacitación de los Trabajadores, dependiente de la dirección general de trabajo de la Secretaría del Trabajo y Previsión Social (STPS).

La supervisión consiste en recabar información de los programas de capacitación que realizan las empresas, así como de sus resultados. Sin embargo, fue necesario implantar un modelo que no sólo considere las necesidades del sector productivo y de la fuerza de trabajo, sino las necesidades existentes y los recursos disponibles, y que además fuera viable técnicamente y propiciara la intervención de los factores de la producción. Por lo tanto, por decreto del 9 de enero de 1978 se adiciona la fracción XIII del artículo 123 constitucional. Y por decreto que entró en vigor el 1 de mayo del mismo año, se reforma la Ley Federal del Trabajo agregándose el capítulo III bis del título IV, de la capacitación y adiestramiento de los trabajadores, en donde las autoridades de la STPS se dedican a formular leyes secundarias que reglamentan el cumplimiento del decreto (Joaquín Rodríguez Valencia, 2007). Las actividades de capacitación correspondientes a la nivelación de estudios de la Enseñanza General Básica y Media, deberán ser realizadas o impartidas por entidades reconocidas por la Secretaría de Educación (Alfonso Siliceo, 2008).

### Marco Conceptual

La capacitación es una herramienta fundamental para la Administración de Recursos Humanos, es un proceso planificado, sistemático y organizado que busca modificar, mejorar y ampliar los conocimientos, habilidades y actitudes del personal nuevo o actual, como consecuencia de su natural proceso de cambio, crecimiento y adaptación a nuevas circunstancias internas y externas. La capacitación mejora los niveles de desempeño y es considerada como un factor de competitividad en el mercado actual. A continuación se presentan algunos conceptos sobre capacitación de personal.

La capacitación consiste en proporcionar a los empleados, nuevos o actuales, las habilidades necesarias para desempeñar su trabajo. Proceso de enseñanza de las aptitudes básicas que los nuevos empleados necesitan para realizar su trabajo.”(Gary Dessler, 1998). Actitudes del personal en conductas produciendo un cambio positivo en el desempeño de sus tareas. El objeto es perfeccionar al trabajador en su puesto de trabajo.”(Aquino y otros, 1997). La capacitación se considera como un proceso a corto plazo, en que se utiliza un procedimiento planeado, sistemático y organizado, que comprende un conjunto de acciones educativas y administrativas orientadas al cambio y mejoramiento de conocimientos, habilidades y actitudes del personal, a fin de propiciar mejores niveles de desempeño compatibles con las exigencias del puesto que desempeña, y por lo tanto posibilita su desarrollo personal, así como la eficacia, eficiencia y efectividad empresarial a la cual sirve. (Jaime A. Grados Espinoza, 2009).

Es un proceso educativo a corto plazo, aplicado de manera sistemática y organizada, mediante el cual las personas aprenden conocimientos, actitudes y habilidades, en función de objetivos definidos. El entrenamiento implica la transmisión de conocimientos específicos relativos al trabajo, actitudes frente a aspectos de la organización, de la tarea y del ambiente, y desarrollo de habilidades. Cualquier tarea, ya sea compleja o sencilla, implica necesariamente estos tres aspectos.” (Jaime A. Grados Espinoza, 2009). La capacitación en el trabajo no puede escapar al concepto de la educación continua, que pueda significar un verdadero proceso de aprendizaje y un cambio de actitudes del individuo, en beneficio de una mayor y mejor capacidad de conocimiento, ya que quien aprende es un agente que genera su propia información, para ratificar o rectificar sus acciones, sus hábitos y comprender en forma más real su ubicación en el



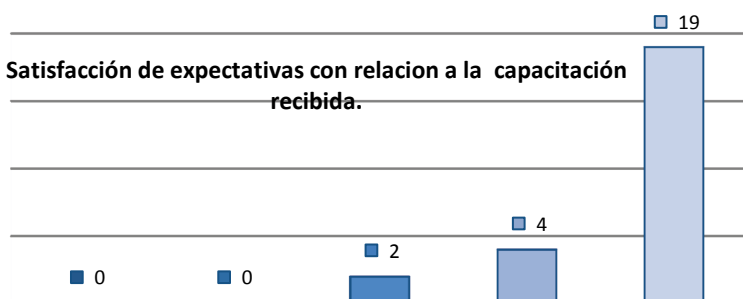
contexto social en el que se encuentra inmerso. La capacitación del personal de cualquier empresa, es uno de los desafíos más importantes que enfrentan las PYMES, pues existe la necesidad constante de que éstas se adapten al cambio, así mismo se supone que puede generar potencialmente mayor productividad. La globalización de la economía ha creado muchas oportunidades para las PYMES, pero también ha creado un sin número de retos, especialmente para las empresas de este tipo que desean tener una presencia global, o que envían a sus trabajadores a asignaciones en el extranjero, para poder comunicarse y comerciar. (Alfonso Siliceo,2008).

## METODOLOGIA

La presente investigación es de tipo descriptiva ya que se analizara si el impacto de los cursos de capacitación es positivo para el logro de los objetivos de la organización, y se realizara mediante una serie de encuestas a los empleados que han participado en dichos cursos. Este estudio es de tipo descriptivo y a la vez correlacional ya que describe variables y su relación que pueden tener con proceso de la capacitación.

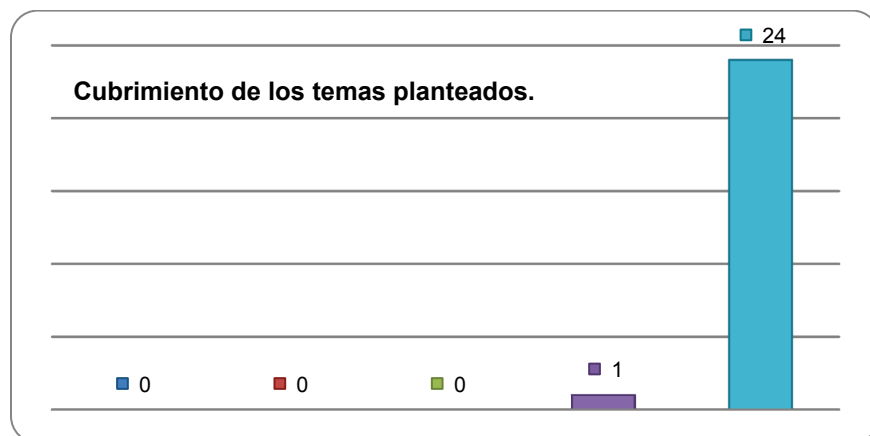
## RESULTADOS

Figura 1: Satisfacción de Expectativas con Relación a la Capacitación Recibida



En esta figura se muestran los resultados arrojados en la grafica 1.1, el 76% de los empleados respondio que la satisfaccion a los cursos de capacitacion recibida ha sido excelente.

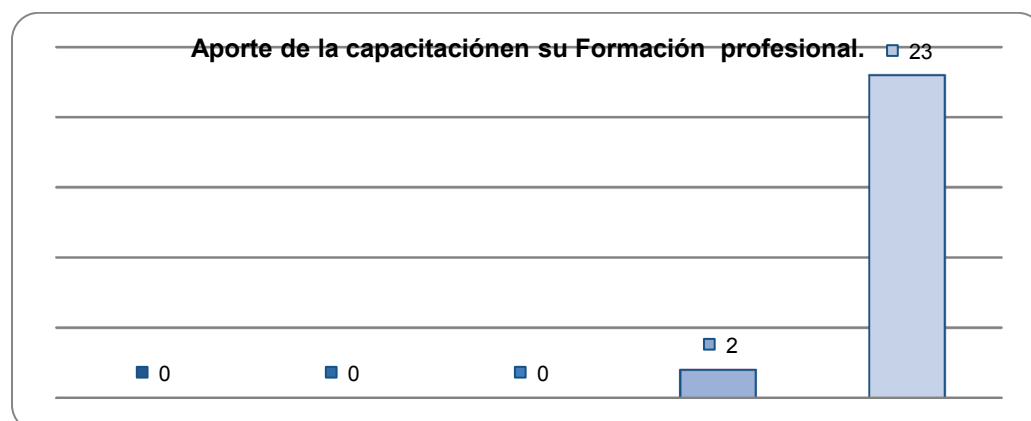
Figura 2: Cubrimiento de los Temas Planteados



En esta figura se muestran los resultados de la encuesta, en su mayoría se respondio que el cubrimiento de los temas planteados en los cursos es excelente.

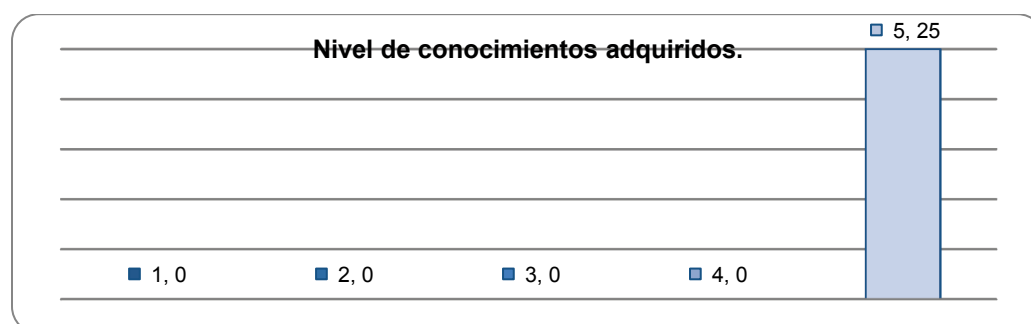


Figura 3: Aporte de la Capacitación en su Formación Profesional



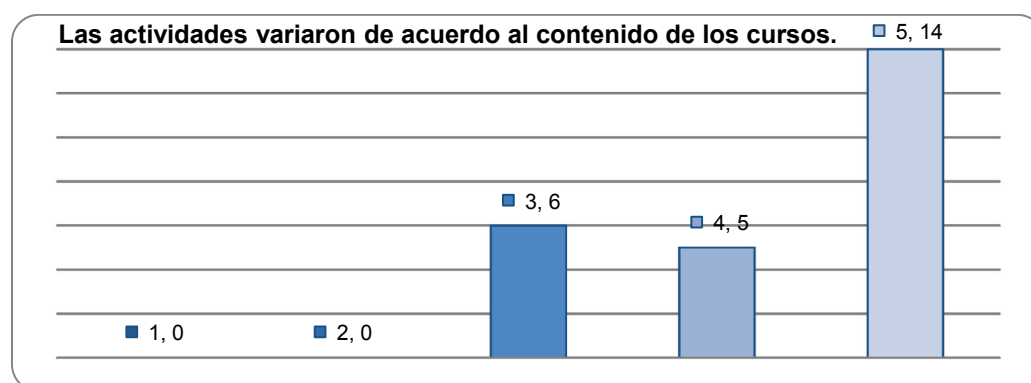
En esta figura se muestran los resultados de la encuesta mostraron que al 92% de los empleados encuestados les pareció excelente el aporte de la capacitación para su formación profesional, mientras que al 8% le pareció bueno.

Figura 4: Nivel de Conocimientos Adquiridos



En esta figura se muestra un resultado positivo de acuerdo al nivel de conocimientos adquiridos ya que el 100% de los empleados encuestados respondió que es excelente.

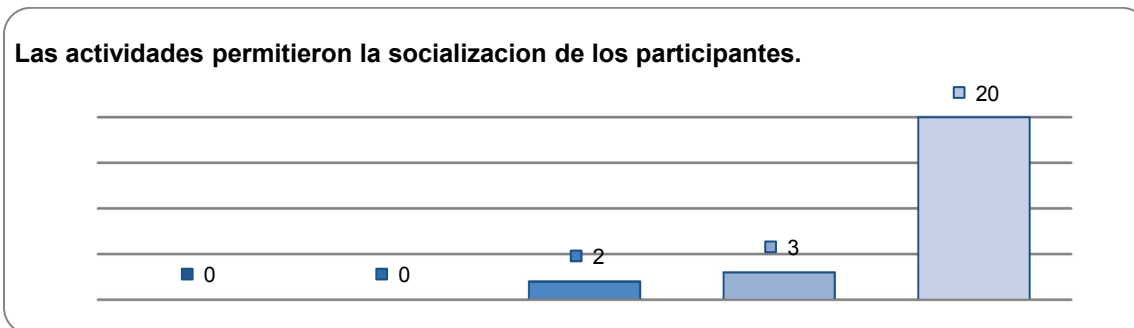
Figura 5: las Actividades Variaron de Acuerdo a los Contenidos de los Cursos



En esta figura se muestra que el 56% de los encuestados calificó que las actividades son variadas como excelente, siendo este el mayor porcentaje.

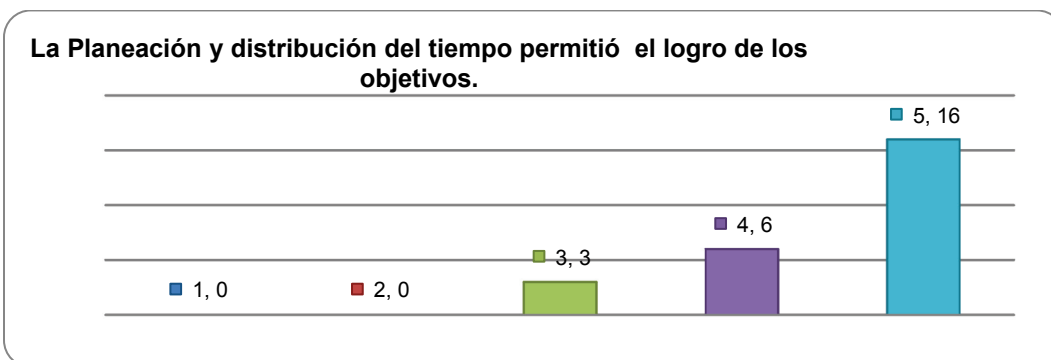


Figura 6: las Actividades Permitieron la Socializacion de los Participantes



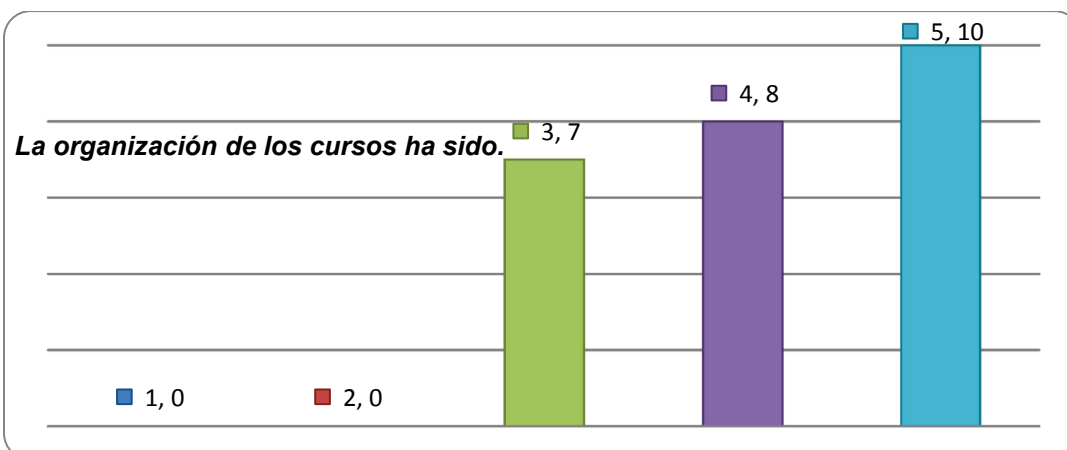
Se comprobo que las actividades de los cursos impartidos permitio la socializacion de los participantes, siendo este un factor muy importante para la organización.

Figura 7: la Planeación y Distribución Permitio el Logro de Lso Objetivos



En esta figura se comprueba el resultado de la pregunta en cuanto a la distribucion y planeacion del tiempo fue: 16 empleados respondieron fue excelente, 6 que fue bueno y 3 regular.

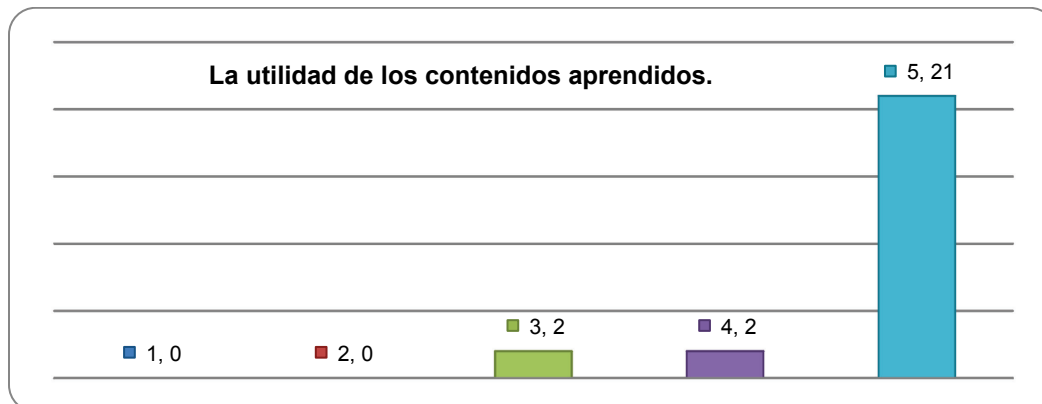
Figura 8: La Organización de los Cursos Ha Sido



En esta figura se obtuvo que la organización de los cursos se califico como excelente obteniendo el mayor porcentaje de los empleados encuestados.

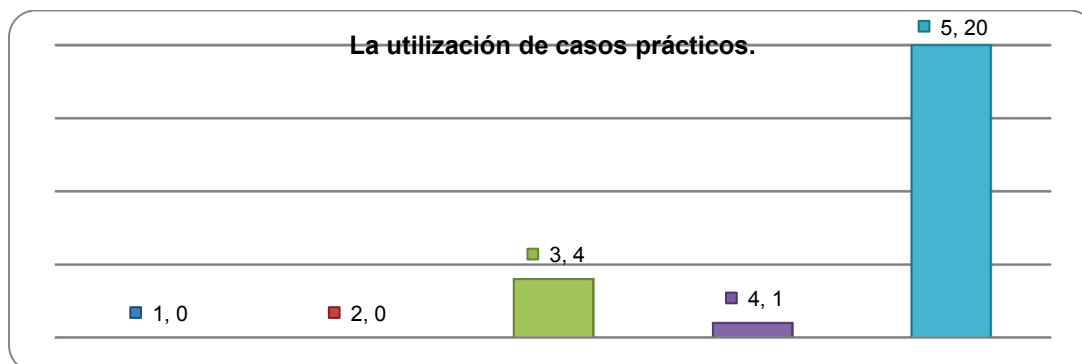


Figura 9: La Utilidad De Los Contenidos Aprendidos



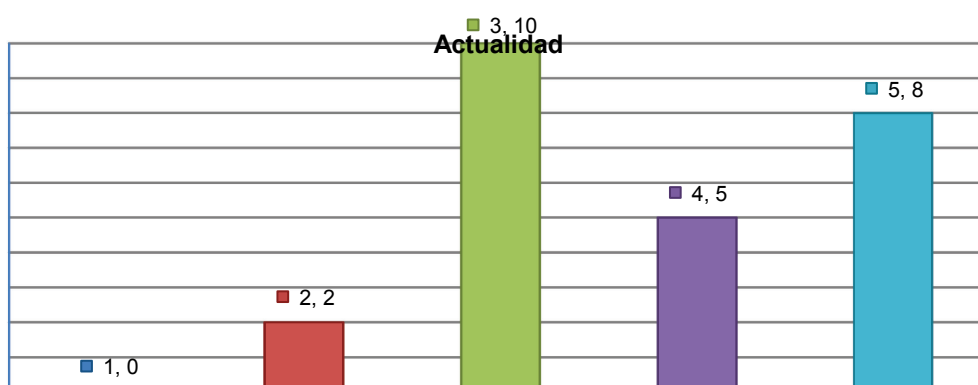
En esta figura los resultados dieron a conocer que los contenidos aprendidos en los cursos de capacitación son excelentes, siendo esta una variable muy importante.

Figura 10: la Utilización de Casos Prácticos



En esta figura se observa que el 80% de los empleados encuestados respondió, que la utilización del aprendizaje en los cursos de capacitación recibidos fue excelente.

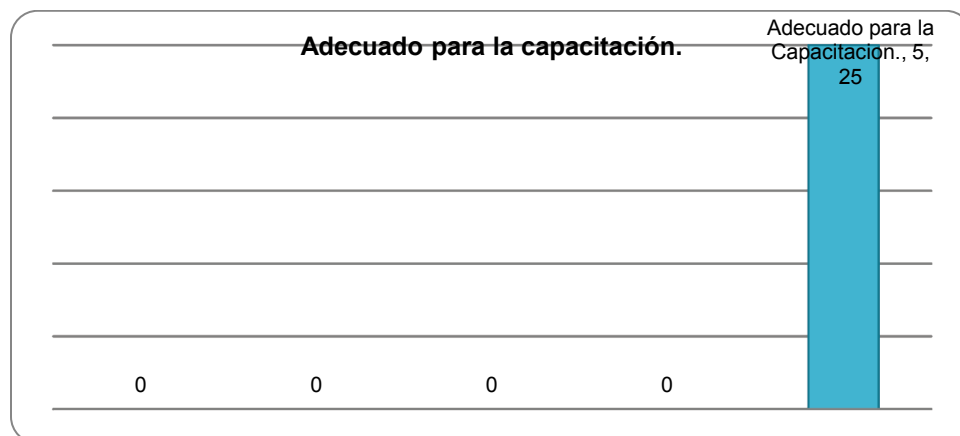
Figura 11: Actualidad



En esta figura en cuanto a la actualidad de los temas de los cursos de capacitación impartidos un 40% respondió que Esta es regular, siendo este el porcentaje más alto.

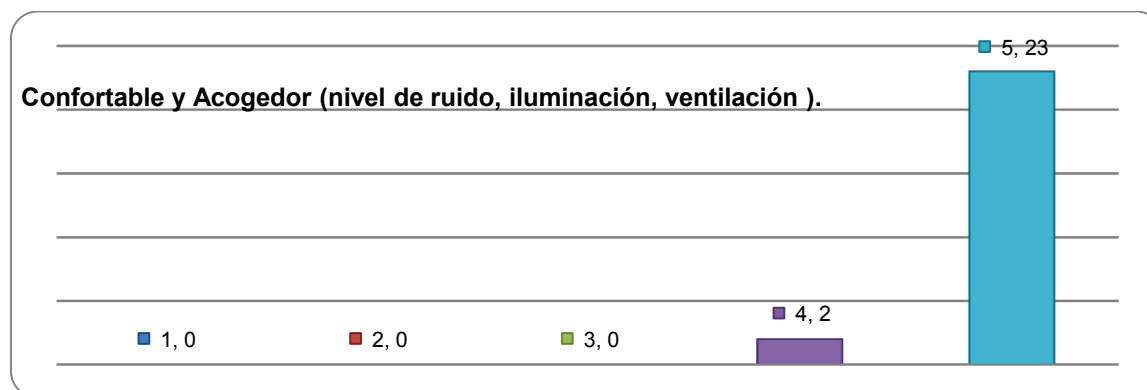


Figura 12: Adecuado Para la Capacitación



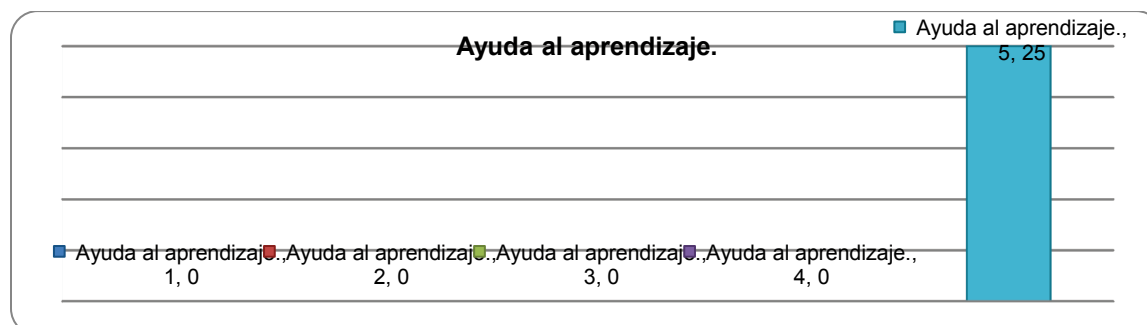
En esta figura se observa que el total de los empleados encuestados respondió que la capacitación recibida es adecuada.

Figura 13: Confortable y Acogedor (Nivel de Ruido, Iluminación, Ventilación)



En esta figura se observa que el lugar donde se imparten los cursos se calificó como cómodo y acogedor, ayudando esto al aprendizaje.

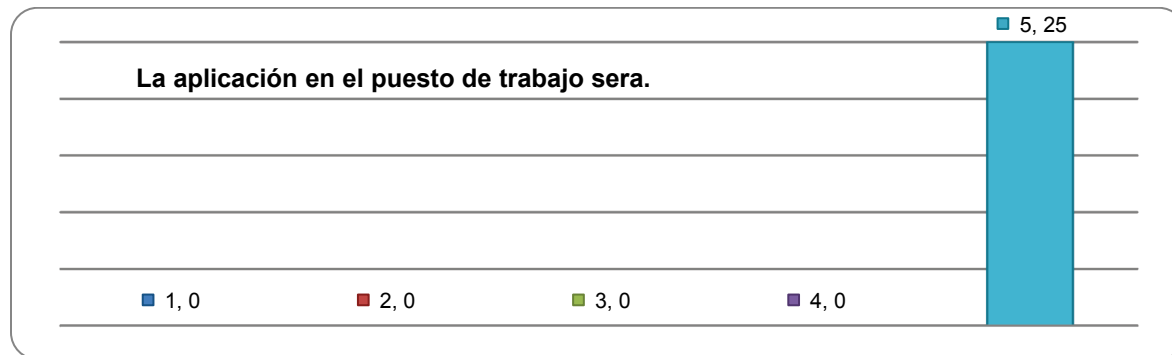
Figura 14: Ayuda al Aprendizaje



En esta figura se observa que en las preguntas en cuanto al sitio donde se imparten los cursos fueron respondidas de manera positiva, ya que en la mayoría la respuesta fue excelente.



Figura 15: la Aplicación en el Puesto de Trabajo Sera



De acuerdo a las preguntas se respondió que el aprendizaje que se obtuvo en los cursos de capacitación recibidos, es aplicable al puesto de trabajo respondiendo el 100% de los empleados encuestados que este era excelente.

## CONCLUSIONES

La capacitación de personal del área administrativa es un paso muy importante para comisión federal de electricidad, es por ello que la organización imparte una serie de cursos los cuales son dirigidos específicamente a esta área. Para el diseño de un programa de capacitación, verdaderamente relevante y útil, tienen que elaborarse ideas, objetivos tentativos además de consultar a los participantes potenciales en cuanto a sus necesidades de capacitación. El impacto que estos causan en los empleados siempre se vera reflejado en el logro de objetivos de la organización, por lo tanto es de suma importancia que los cursos que se impartan dejen un aprendizaje favorable en los participantes, ya que la capacitación garantiza que una persona no competente y por lo tanto no adecuada para las políticas de la empresa, orientadas a resultados, a la satisfacción de los trabajadores y a los clientes, se transforme en una persona eficiente con los Conocimientos, Actitudes y Habilidades adquiridas con la formación. Es necesario que la organización desarrolle un verdadero plan de capacitación adecuado para cada área en específico, además de realizar evaluaciones constantes de esta, para obtener mejores resultados.

## RECOMENDACIONES

Se debe actualizar periódicamente los temas de los cursos impartidos del área administrativa. La organización de los cursos se debe preparar con suficiente tiempo de anticipación.

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# ANÁLISIS DE LA CAPACIDAD DE INNOVACIÓN REGIONAL: CASO BAJA CALIFORNIA

Virginia Guadalupe López Torres, Universidad Autónoma de Baja California

Ma. Enselmina Marín Vargas, Universidad Autónoma de Baja California

Luis Ramón Moreno Moreno, Universidad Autónoma de Baja California

## RESUMEN

*El desarrollo científico y la innovación son factores que proveen de competitividad a los países y regiones. El presente estudio define la región de Baja California como una región periférica con base a la caracterización y análisis de sus capacidades de innovación considerando como variables las solicitudes de patentes, la inversión extranjera directa, los centros universitarios y de investigación, las empresas involucradas en actividades de investigación y desarrollo, el producto interno bruto y el empleo. Para valorar la importancia de las variables se realiza un estudio correlacional a partir de datos tomados del Instituto Mexicano de la Propiedad Industrial (IMPI), del Instituto Nacional de Estadística y Geografía (INEGI), y de la Secretaría de Economía (SE). Los resultados del estudio empírico indican que el estado es en sí una región, donde más que innovar se está en un proceso de aprendizaje y adaptación de tecnologías nuevas en los procesos productivos.*

**PALABRAS CLAVE:** Capacidades de innovación, patentes, región, Baja California

## ANALYSIS OF REGIONAL INNOVATION CAPACITY: BAJA CALIFORNIA CASE

### ABSTRACT

*Scientific development and innovation are factors that provide competitiveness to countries and regions. This study defines the region of Baja California as a peripheral region based on the characterization and analysis of their innovation capabilities as variables considering patent applications, foreign direct investment, the university and research centers, the companies involved in research and development activities, gross domestic product and employment. To assess the importance of the variables a correlational study is performed using data taken from the Mexican Institute of Industrial Property (IMPI), the National Institute of Statistics and Geography (INEGI), and the Secretariat of Economy (SE). The empirical results indicate that the state itself is a region where innovation is more than a process of learning and adaptation of new technologies in production processes*

**JEL:** O39

**KEYWORDS:** Innovation capabilities, patents, region, Baja California

## INTRODUCCIÓN

Desde la economía sectorial, un centro de crecimiento se define como un centro urbano que contiene uno o más polos con la capacidad de captar los efectos de la polarización para el subsistema espacial que él define, dinamizando tanto al centro como a la periferia, aunque no al mismo ritmo (Boisier, 2006, 175). Según Germán-Soto, Gutiérrez y Tovar (2009) la teoría del crecimiento endógeno establece que en la medida que un país incrementa sus actividades de investigación y desarrollo tendrá mayor capacidad de resolver sus problemas y logrará mayor crecimiento económico. Complementariamente Álvarez (2012) señala que las regiones buscan ser cada vez más competitivas, siendo necesario para ello desarrollar la



habilidad para inventar e innovar. Ollivier, García y Martínez (2012) indican que México a pesar de ser la economía número once según su Producto Interno Bruto (PIB), en el área de innovación, medida a través de las solicitudes de patentes por residentes del país (SPR) se encuentra en el lugar 29, con 685.

En relación a la competitividad de Baja California (B.C.) el reporte del Instituto Mexicano para la Competitividad (IMCO) del 2010 muestra la tendencia de los resultados del 2001 al 2008, ilustra como el estado transito del cuarto lugar al sexto, pasando por los lugares quinto y séptimo, es decir ha tenido una ligera pérdida de competitividad, a pesar del ello su calificación (50.6) se ubica por encima del promedio nacional (43.5). Lo que representa una oportunidad para emprender un proceso de transición, a nivel país y estado, para alcanzar el desarrollo a través de la economía de la innovación y del cambio tecnológico.

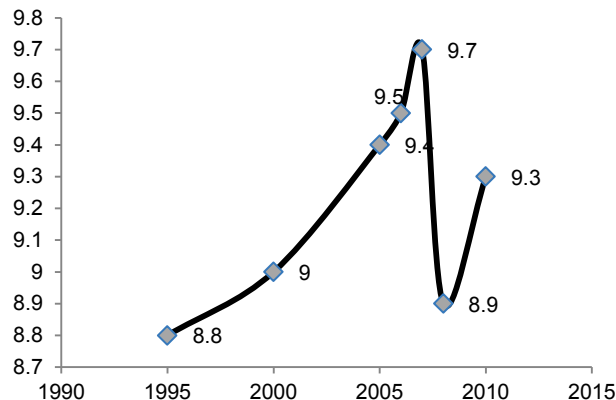
Para Olaya (2008) la economía de la innovación y del cambio tecnológico o economía neoschumpeteriana, retoma los planteamientos teóricos de J. Schumpeter de los ciclos económicos a largo plazo, el análisis dinámico, el progreso técnico endógeno, la empresa y la innovación. Nueva evidencia empírica relaciona estrechamente el desarrollo económico y la competitividad empresarial con la innovación tecnológica. De acuerdo con Álvarez (2012) un sistema regional de innovación se considera como el cúmulo de organizaciones que dentro de un contexto interactúan entre sí, con el objetivo común de asignar recursos a la ejecución de actividades de Investigación y Desarrollo (I+D), que propicien la generación y difusión de conocimientos, para fomentar y fortalecer el desarrollo socioeconómico de las regiones. Según Palacios (1993) citado por Álvarez (2012) el concepto región comparte dos acepciones fundamentales. La primera hace referencia a la noción abstracta de un ámbito en cuyo interior se cumplen ciertos requisitos de semejanza u homogeneidad.

En la segunda acepción, el concepto se utiliza para identificar porciones determinadas de la superficie terrestre definidas a partir de criterios específicos y objetivos preconcebidos, los cuales pueden provenir de las ciencias naturales o de las ciencias sociales. Es pertinente destacar que en México se sabe poco sobre el carácter geográfico de las tendencias de innovación e invención en las áreas subnacionales y en las regiones. La región de incumbencia en la presente investigación es el estado de Baja California, el cual se ha configurado como un territorio altamente competitivo, dado su localización estratégica en la frontera noroeste del país y su colindancia con California, Estados Unidos. Germán-Soto, Gutiérrez y Tovar (2009) ilustran que la educación e inversión extranjera directa (IED) son dos factores explicativos e inseparables del proceso innovador, las figuras 1 y 2 ilustran el comportamiento de estas dos variables, el cual aunque es irregular, ambas tienen una tendencia ascendente lo que debió haber contribuido a un aumento de la innovación y crecimiento económico de Baja California.

Una forma de medir la innovación de un país es a través de las patentes registradas en un periodo determinado. Las patentes son el medio a través del cual fluye la información tecnológica hacia el aparato productivo (Germán-Soto, Gutiérrez y Tovar, 2009). Considerando este marco contextual, este trabajo tiene por objetivo caracterizar y cuantificar las capacidades innovación de Baja California, delimitado por la disposición de información, el trabajo se concentra en el periodo 2009-2012. La estructura del trabajo está definida en cinco apartados incluyendo este dedicado a la introducción. El segundo corresponde a la revisión literaria, en el cual se revisan los conceptos relativos a las capacidades innovación. En el tercero se describe la metodología utilizada, el cuarto ilustra las capacidades de innovación que posee Baja California y por último se presentan las conclusiones del estudio.

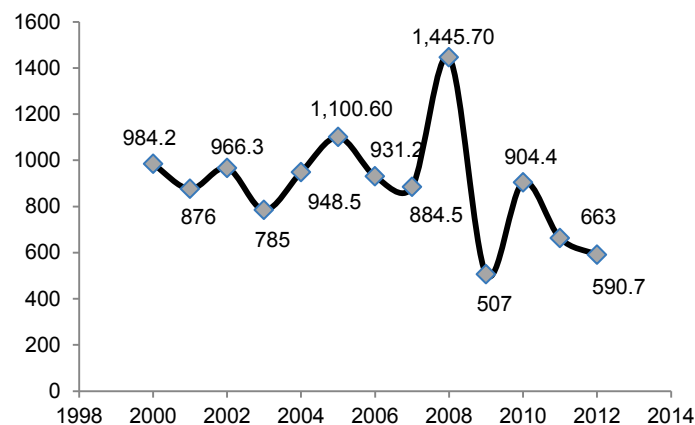


Figura 1: Escolaridad Promedio en Baja California



La figura ilustra el comportamiento longitudinal para el periodo 1995-2010 de la escolaridad promedio en Baja California medida en años, el valor mínimo de 8.8 años se presenta al inicio del periodo, el pico más alto se alcanza en 2007 con 9.7 años, posteriormente hay una disminución en 2008, pero nuevamente se tiene una tendencia ascendente. Fuente: Elaboración propia con datos de INEE, cálculos con base en la Encuesta Nacional de Ingresos y Gastos de los Hogares 2008, Módulo de Condiciones Socioeconómicas, e INEGI (2010).

Figura 2: Inversión Extranjera Directa en Baja California



La figura ilustra el comportamiento longitudinal para el periodo 2000-2012 para la inversión extranjera directa en Baja California medida en millones de dólares (mdd), el valor mínimo de 507 mdd se presenta en 2009, repercusión de la crisis mundial; el pico más alto se alcanza en 2008 con 1,445.70 mdd, en general el comportamiento es irregular. Fuente: Elaboración propia con datos de <http://www.bajacalifornia.gob.mx/sedeco/estadisticas/inversion/inversionExtranjeraDirecta.pdf> y Secretaría de Economía (2012).

## REVISIÓN LITERARIA

Rózga (2002) argumenta que actualmente la invención científica y la innovación son los factores más importantes del cambio socioeconómico, y que el crecimiento o el declive de las regiones, ciudades y naciones está relacionado con la creatividad científica y con el desarrollo de los recursos del capital humano y social en las áreas concretas. Según Olvera y Morales (2011) vivimos en la llamada era de la información, donde el conocimiento es el activo más valioso de la sociedad contemporánea. Mientras Quatraro (2009) señala que diferentes escuelas de pensamiento destacan la importancia de la innovación en la construcción de ventajas competitivas regionales.

Bustamante y Pérez (2005) consideran la innovación como proceso interactivo, donde ocurre la intervención de distintos actores, en atención a las estructuras tradicionales y las estructuras propiciadoras del cambio organizacional. De acuerdo con la *Organisation for Economic Co-operation and Development*



(OECD, 2010), la innovación es la introducción de nuevos productos, procesos o métodos considerablemente mejorados, también destaca que se necesita cada vez más la innovación como estrategia para impulsar el crecimiento, el empleo, y mejorar los niveles de vida; y que los países emergentes como México deben mirarla como una forma de aumentar la competitividad, diversificar la economía y encaminarse a actividades de alto valor agregado.

González, Martiarena, Navarro y Peña (2009) argumentan que la innovación depende del conjunto de organizaciones, instituciones e infraestructura con que cuente un área geográfica particular y que dentro de ella existen capacidades de innovación diferentes en relación a la generación y aplicación de conocimiento de unas localidades a otras. Las capacidades organizacionales, con carácter dinámico y orientado a la innovación, constituyen las capacidades de innovación (Robledo, López, Zapata y Pérez, 2010). Para Dosi (1988 en Quatraro, 2009) las capacidades de innovación se definen como el grado de acumulación tecnológica y la eficiencia de los procesos de búsqueda. Wang y Ahmed (2007 citados por Sánchez y Mendoza, 2012) señalan que la capacidad de innovación se refiere a la capacidad de desarrollar nuevos productos y/o mercados, alineando la orientación estratégica innovadora con el comportamiento innovador en procesos.

Ollivier, García y Martínez (2012) definen que los principales indicadores de la innovación son: el gasto en investigación y desarrollo (GIDE) como un porcentaje del PIB; el número de investigadores por cada millón de habitantes; el número de técnicos en I+D por cada millón de habitantes; el gasto en educación terciaria (superior); el monto de la inversión extranjera directa; el porcentaje de la población que se ha inscrito en educación superior; la disponibilidad del crédito interno para el sector privado. Asimismo señalan que los principales indicadores comúnmente empleados ligados a los resultados de la innovación son: el número de solicitudes de patentes por residentes del país; la balanza de pagos tecnológicos; las exportaciones de productos de alta tecnología en porcentaje de las exportaciones y el número de artículos en revistas científicas arbitradas. El total de las patentes disponibles para la aplicación, en un momento dado, representa la capacidad innovadora de la base regional de los conocimientos científicos y tecnológicos endógenos (Suárez Villa, 1993, citado por Rózga, 2002).

López-Fernández, Serrano-Bedia y García-Piqueres (2009) basándose en el modelo de Furman, Porter y Stern (2002) indican que los determinantes de la capacidad de innovación nacional son: PIB, stock de conocimiento, población, personal científico-técnico, gasto total en I+D, gasto de gobierno en I+D, apertura al comercio internacional, sistemas de protección, gasto en educación superior, políticas antimonopolio, gasto en I+D del sector privado, especialización tecnológica, gasto en I+D de las universidades y financiamiento venture-capital. Para González et al. (2009) los recursos que posee una región para la innovación son: centros universitarios, empresas involucradas en actividades de I+D, centros de investigación, parques tecnológicos, patentes, empleo en sectores manufactureros de media y alta tecnología y empleo en sectores intensivos en conocimiento.

Vázquez (2007, 187) establece que: “la teoría del desarrollo endógeno y los modelos de crecimiento endógeno aceptan que existen diferentes sendas de crecimiento de las economías en función de los recursos disponibles y de la capacidad de ahorro e inversión, que los rendimientos de los factores pueden ser crecientes, que el progreso tecnológico es endógeno en los procesos de crecimiento y que existe un espacio para las políticas de desarrollo industrial y regional”. Por otra parte, es pertinente definir que una “ciudad-región es un territorio que contiene en sí mismo el conjunto de subsistemas de cuya articulación y direccionamiento (sinapsis y sinergia) surge una complejidad evolutiva capaz de generar tanto crecimiento económico como desarrollo societal y que tiene un lugar central que funciona como una ciudad-global de primera clase, que articula un sistema de ciudades secundarias y que actúa como nodo emisor y receptor de procesos de intercambio entre la región y el mundo” (Boisier, 2006, 178).



La región es una herramienta metodológica que es indispensable para la comprensión del análisis territorial, que es multidimensional, es decir, que puede adoptar dimensiones muy variadas y múltiples; es de conformación dinámica que marca tendencias como resultado de la organización espacial de las relaciones humanas, la región es consecuencia y no el punto de partida de cualquier análisis que intente abordar la comprensión de las diferencias existentes en un territorio específico (Ramírez 1991 en Grave, 2001).

## METODOLOGÍA

Este trabajo es un estudio descriptivo con diseño no experimental cuyo ámbito de estudio corresponde al estado de Baja California como región. Para el logro del propósito del presente se revisaron distintos documentos de información estadística sobre las capacidades de innovación, tales como los informes generales del estado de la ciencia y la tecnología en México publicados por el Consejo Nacional de Ciencia y Tecnología (Conacyt), estadísticas del Sistema integrado de información sobre investigación científica y tecnológica (SIICyT), estadísticas del Instituto Mexicano de la Propiedad Industrial (IMPI), de la Secretaría de Economía (SE) y del Instituto Nacional de Estadística y Geografía (INEGI). Una vez identificada la información se organizó utilizando estadística descriptiva. La limitante de la investigación está dada por la disposición de información.

## RESULTADOS

Baja California es el estado más septentrional de la República Mexicana, cuenta con una superficie de 71,445 kilómetros cuadrados, casi 4% del total continental nacional. Polo de desarrollo, escenario de una poderosa producción pesquera, agropecuaria e industrial. Cuenta con 79,968 unidades empresariales, que emplean a 431,334 personas, pagan \$19'424,929 en remuneraciones. El sector industrial representa el 7.23% de las unidades económicas MIPyMEs, en el sector comercio alcanzan el 45.32%, mientras que en el sector servicios llegan a ser el 29.93%. En cuanto al empleo generado el sector comercio es el que predomina con 37.78%, seguido del sector servicios con un 36.08%, mientras que el sector industrial genera tan sólo el 17%. Con respecto al número de unidades económicas las micro empresas representan el 91.47%, y generan el 28.86% del empleo (INEGI, 2009).

En relación a la población, de acuerdo con INEGI (2010) su población asciende a 3'155,070 habitantes distribuidos en sus seis municipios, aunque la gran mayoría se concentra en tres municipios: la mitad en Tijuana (49.4%), en Mexicali el 29.7% y 14.8% en Ensenada. El 7.7% radica en localidades rurales (ver tabla 1). El valor en dólares del PIB per cápita proporciona una aproximación más concreta al significado de las diferencias entre los estados y municipios. La media estatal es de 9,571 dólares per cápita. Mexicali y Tijuana se ubican por arriba de este nivel con 11,855 y 9,812 dólares respectivamente. Se ubican por debajo de la media estatal los municipios de Tecate con 6,750, Ensenada con 5,388 y Playas de Rosarito con 5,353 dólares per cápita.

Tabla 1: Información General de Baja California

	Población	PIB per cápita (en dólares)	Analfabetismo (%)
Baja California	3,155,070	9571	3.52
Ensenada	466814	5388	5.6
Mexicali	936826	11855	3.4
Playas de Rosarito	90668	5353	4
Tecate	101079	6750	4
Tijuana	1559683	9812	2.9

*Esta tabla ilustra los datos relativos a la población, PIB per cápita y porcentaje de analfabetismo en Baja California y cada uno de sus municipios, el municipio más poblado es Tijuana, en Mexicali se tiene el más alto PIB per cápita y el mayor porcentaje de analfabetismo ocurre en Ensenada. Fuente: Elaboración propia con datos de INEGI (2010), Secretaría de Desarrollo Social (2012).*



En relación a las capacidades de innovación de Baja California, destacan los dos centros de conocimientos, uno de ellos es el Colegio de la Frontera Norte (COLEF) cuyo enfoque de investigación son las ciencias sociales y humanidades y se localiza en Tijuana, el otro es el Centro de Investigación Científica y de Educación Superior de Ensenada, (CICESE), cuyas líneas de investigación son de las ciencias exactas y naturales. Una de las capacidades de innovación está dada por el personal científico, una forma de estimar su tamaño es a través de los miembros de Sistema Nacional de Investigadores (SNI) el cual evalúa la productividad de cada investigador y de acuerdo a la calidad y cantidad de la misma otorga el nivel de candidato, 1, 2 y 3.

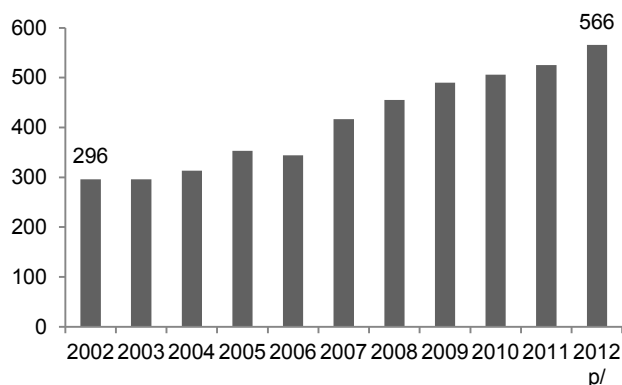
En 2012 Baja California tenía 566 investigadores miembros del SNI (ver figura 3). Dichos investigadores trabajan en COLEF (86), CICESE (153), Universidad Autónoma de Baja California (323), Universidad Politécnica de Baja California (3) y el gobierno del estado de Baja California (1) (Conacyt, 2012). Parte de la producción que desarrolla el personal científico-técnico son los artículos publicados, en 2010 la estadística de Baja California indica 7079 artículos, 28608 citas y un impacto de 4.0. Respecto a los artículos la producción se ubica por encima de la media nacional, las citas están por debajo de la media nacional y el impacto es igual a la media nacional (SIICyT, 2011). Las solicitudes de patentes suele ser una variable muy utilizada para medir los productos de la innovación, la figura 4 ilustra el comportamiento de esta variable de 1988 a 2010 para residentes de Baja California, periodo en el cual se solicitaron 75 patentes, teniendo una sequía en los años 2003 y 2004, mientras el mayor número de solicitudes se presentó en 2010 (SIICyT, 2011).

El Registro Nacional de Instituciones y Empresas Científicas y Tecnológicas (*RENIECYT*) es un instrumento de apoyo a la investigación científica, el desarrollo tecnológico y la innovación del país a cargo del Conacyt a través del cual se identifica a las instituciones, centros, organismos, empresas y personas físicas o morales de los sectores público, social y privado que llevan a cabo actividades relacionadas con la investigación y el desarrollo de la ciencia y la tecnología en México. De acuerdo con este registro al 2010 en Baja California se tenían 306 entidades vigentes, de las cuales 237 son empresas, 26 organizaciones no lucrativas, dos centros de investigación, cinco dependencias de la administración pública, 12 Instituciones de Educación Superior (IES) y 24 personas físicas (SIICyT, 2011).

Adicionalmente es preciso señalar que Baja California cuenta con 53 IES particulares, de acuerdo con listado de Instituciones Particulares de Educación Superior que imparten planes y programas de estudio que cuentan con Reconocimiento de Validez Oficial de Estudios (RVOE) con datos actualizados al primero de septiembre de 2012. 56.60% localizadas en Tijuana, 40% en Mexicali y 23.33% en Ensenada. El estado también cuenta con IES públicas dependientes de la Secretaría de Educación Pública (SEP) como lo son los Institutos Tecnológicos de Ensenada, Mexicali y Tijuana; también se cuenta con la Universidad Tecnológica de Tijuana (UTT), la Universidad Politécnica de Baja California y la Universidad Autónoma de Baja California (UABC).

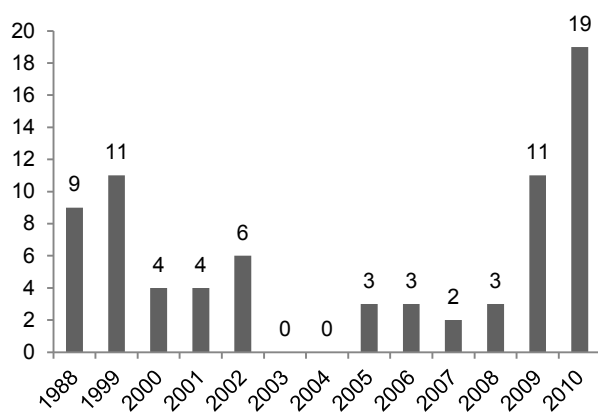


Figura 3: Miembros del SNI en Baja California



La figura ilustra la evolución de miembros del SNI en el periodo 2002-2012, cuya tendencia es ascendente, en un lapso de diez años la cifra se incrementa en un 90%, lo que ilustra que cada vez hay mejores investigadores y más productivos en el estado. Fuente: Elaboración propia con datos de Conacyt, Base de datos del SNI, 2012.

Figura 4: Solicitudes de Patentes Por Residentes de Baja California



La figura ilustra la evolución de solicitudes de patentes por residentes de Baja California en el periodo 1988-2010, cuyo comportamiento es bastante irregular, aunque en los últimos años la tendencia es ascendente, lo que ilustra que la investigación se ha enfocado a resultados de innovación, por lo que se busca protegerlos para licenciarlos. Fuente: Elaboración propia con datos de SIICYT (2011).

## CONCLUSIONES

Los resultados muestran que las capacidades de innovación de Baja California están en proceso de construcción, dado que la práctica de solicitudes de patentes es incipiente, por ello se concluye que este estado se encuentra inmerso en un proceso de aprendizaje tecnológico más no de innovación, un resultado que confirma el hallazgo de Germán-Soto, Gutiérrez y Tovar (2009) quienes señalaron que en México las regiones no tienen procesos de innovación sino procesos de aprendizaje tecnológico. Además los resultados permiten inferir que para Baja California las capacidades de innovación ilustradas no están relacionadas con la IED a diferencia de lo encontrado por Germán-Soto, Gutiérrez y Tovar (2009). Con base en los resultados y características descrita se infiere que Baja California constituye una región periférica, dadas sus condiciones de desventaja para su territorio en términos de equipamiento, base industrial menor, débil red empresarial y de negocios con escasa cultura innovadora.



Los resultados obtenidos son reflejo de los argumentos de González y González (2012) quienes destacan que en México el índice de cobertura tecnológica se redujo de 0.24 a .04% en la última década, como resultado se compra el 96% de la tecnología que se utiliza. Hecho que muestra la débil capacidad interna para producir innovaciones, ya que la ciencia y la tecnología no han jugado el rol de aceleradores del cambio social que les corresponde por principio.

Por ello es trascendente como lo indica Rózga (2002) que el objetivo de incrementar los resultados de la invención endógena se convierta en la mayor prioridad estatal, por su importancia a largo plazo en el desarrollo y en la competitividad internacional. Las regiones que llegaron a ser ubicaciones importantes de invención no sólo se convirtieron en fuentes importantes de innovación, sino que también están mejor preparadas para hacer frente a las serias crisis económicas y financieras. Según Rózga (2002) las tecnópolis surgen a partir de la revolución de los conocimientos, del nuevo desarrollo acelerado de la tecnología de la información y de los campos relacionados.

En el núcleo de cada tecnópolis hay una institución que crea nuevos conocimientos: el centro de conocimientos. Con base en esta definición se plantea que desarrollando las políticas públicas adecuadas en Baja California pueden desarrollarse dos tecnópolis, dado que ya se tienen las instituciones centro de conocimientos, CICESE en Ensenada y UABC en Mexicali. En el futuro sería importante poder realizar un estudio aplicando el coeficiente de Gini para confirmar las localidades donde se concentra la distribución de las patentes en el estado. Además de estudiar la relación entre las patentes solicitadas y artículos publicados entre otras variables.

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## **BIOGRAFÍA**

Virginia Guadalupe López Torres, Docente investigador de la Facultad de Ciencias Administrativas y Sociales de la Universidad Autónoma de Baja California, Doctora en Ciencias Administrativas, Miembro del SNI.

Ma. Enselmina Marín Vargas, Docente investigador de la Facultad de Ciencias Administrativas y Sociales de la Universidad Autónoma de Baja California, Doctora en Ciencias Administrativas, Miembro del SNI.

Luis Ramón Moreno Moreno, Docente investigador de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, Doctor en Ciencias Económicas, Miembro del SNI.



# MERCADO LABORAL PARA ADMINISTRADORES Y CONTADORES. RETOS Y OPORTUNIDADES DESDE LA VISIÓN EMPRESARIAL

Juan Carlos Román Fuentes, Universidad Autónoma de Chiapas  
Rafael Timoteo Franco Gurría, Universidad Autónoma de Chiapas  
Ángel Esteban Gordillo Martínez, Universidad Autónoma de Chiapas

## RESUMEN

*Desde la premisa que ubica a la relación universidad-mercado de trabajo, como uno de los componentes (no exclusivo) de la pertinencia educativa; mediante cuestionario autoadministrado, (doce interrogantes), se indaga la opinión de muestra empresarial domiciliados en seis municipios del estado de Chiapas, México; para caracterizar al mercado profesional de administradores y contadores, y construir indicadores a utilizar en procesos de actualización curricular. Al respecto, los resultados muestran que más del 80% de las organizaciones encuestadas, tienen menos de 100 empleados, mayoritariamente se dedican al comercio y suelen contratar administradores (21%), contadores (26%) o ambos (48%). Tratándose de conocimientos básicos en administradores, deben relacionarse con administración de personal, procesos administrativos y mercadotecnia; ser hábiles en: disposición para aprender constantemente, tomar decisiones y manejo de paquetería. Entretanto, los contadores fundamentalmente deben conocer: contabilidad financiera, fiscal y procesos administrativos; ser hábiles en: manejo de paqueterías, tomar decisiones y encontrar soluciones; en ambos, la actitud mejor valorada es la de emprendedor, la edad ideal para contratarlos oscila entre 25 y 30 años; debiendo aprobar una entrevista y un examen de conocimientos, con experiencia laboral de 1 a 3 años, a los que se ofrecen salarios que se ubican entre 3 y 5 veces el SMG.*

**PALABRAS CLAVE:** pertinencia educativa, egresados, mercado laboral

## LABOR MARKET FOR MANAGERS AND ACCOUNTANTS. CHALLENGES AND OPPORTUNITIES FROM THE BUSINESS VISION

### ABSTRACT

*From the premise that places the relationship between universities and the labor market, as one of the components (not exclusive) relevance of education, through self-administered questionnaire (twelve questions), it examines the view displays business domiciled in six municipalities in the state Chiapas, Mexico, to characterize the professional market managers and accountants, and develop indicators to use in curriculum updating processes. In this regard, the results show that over 80% of organizations surveyed have less than 100 employees, mostly engaged in trade and often hire managers (21%), accountants (26%) or both (48%). In the case of basic knowledge managers, must relate to personnel management, administrative and marketing, be skilled in: willingness to constantly learn, make decisions and package handling. Meanwhile, primarily accountants should know: financial accounting, fiscal and administrative processes, be skilled in: software management, make decisions and find solutions, in both, the highest score is the attitude of an entrepreneur, the ideal age to hire between 25 and 30 years must pass an interview and a knowledge test, with work experience of 1-3 years, to offer salaries that are between 3 and 5 times the SMG.*

**JEL:** I21, J24, J44



**KEY WORDS:** educational relevance, graduates, labor market

## INTRODUCCIÓN

Sin adoptar la visión que señala que la utilidad de las universidades se observa en el respaldo que brinden a la economía, mediante la formación de mano de obra calificada demandada por el sector laboral, olvidando su tradicional función crítica; al realizar este proyecto se abona a la idea que pugna porque la formación de nuevas generaciones, sea repensada en forma constante y se procure la creación de nuevos perfiles de egreso que acusen mayor flexibilidad y mejor capacidad para adaptarse a los constantes cambios del mercado laboral, sin dejar a un lado, que las demandas del sector ocupacional es uno de los componentes (no exclusivo) que contribuyen a evaluar la pertinencia de la educación superior.

En este sentido, identificar las características y demandas de la oferta laboral regional, para egresados de los programas de licenciatura relacionados con Administración y Contaduría, impartidos por la Universidad Autónoma de Chiapas (UNACH), considerando la visión empresarial; resulta elemental, puesto que contribuyen a la construcción de indicadores que apoyan al proceso de evaluación de la calidad educativa y junto con información que generan estudios de egresados, trayectorias académicas, tendencias disciplinares, por citar algunos, pueden elaborarse diagnósticos fundados, a través de los cuales se detecten fortalezas y áreas de oportunidad, para no ofrecer a la comunidad opciones educativas poco pertinentes (Fresán, 1998). Asimismo, para atender los requerimientos de organismos acreditadores, relacionados con procesos de actualización y rediseño curricular, resulta fundamental el conocimiento del entorno laboral en el que habrán de desempeñarse los futuros profesionistas, para que la distancia entre las prácticas declaradas, las prácticas de uso y las necesidades sociales, se acorten y como señala Gimeno, (citado por Stenhouse, 2003); no solo se intente reinterpretar nuevos esquemas, sino que se comprendan las consecuencias de la forma de seleccionar y presentar la cultura y el conocimiento en los esquemas mentales que predominan en la visión de investigadores, profesores y administradores de la educación.

Los resultados que en este reporte se socializan se presentan como sigue: posterior a esta introducción se realiza una apretada revisión de la literatura en donde se plantean argumentos respecto a la importancia de conceptualizar en forma multidimensional a la pertinencia educativa, en seguida se describe la metodología utilizada, enfatizando el diseño de la investigación, la caracterización del instrumento aplicado, población objetivo, selección de muestra y procedimiento de análisis; al finalizar se describen los resultados generados en donde se caracterizan los principales retos y oportunidades que el mercado laboral plantea a quienes estudian Administración y Contaduría, así como un apartado de conclusiones y desafíos que plantea el desarrollo de este tipo de trabajos.

## REVISION DE LITERATURA

Los procesos de transformación que viven las universidades, están explícitos en las tensiones que se observan entre las concepciones educativas adoptadas, que van desde las que exigen mayor funcionalidad de la educación frente al aparato productivo a las que demandan un mayor esfuerzo institucional en términos de democracia, interculturalidad y equidad, es decir, pervive una visión pragmática y totalizante de saberes y otra que promueve el valor intrínseco del conocimiento y su avance; en estas disputas, una cosa es cierta: la educación, debe revisarse periódicamente, si se tiene la aspiración de brindar a cada momento específico, las respuestas más pertinentes a los entornos que se presentan, (Sánchez, Ortiz & Gaytán, 2007). Por ello, sin caer en la visión reduccionista de circunscribir el concepto de pertinencia a las respuestas que la universidad debe dar a las demandas de la economía o del sector laboral o profesional, puesto que sin duda además de atender estos requerimientos debe visualizarse a la pertinencia desde una perspectiva amplia que considere integralmente desafíos, retos y demandas que la sociedad impone (Tünnermann, 2001), se coincide con quienes señalan que la pertinencia debe conjugar lo económico, social y cultural, adicionando la crítica permanente como discurso constructor de alternativas de pensamiento nuevo (Dengo, 1995; Grundy, 1998; Malagón, 2003), considerando entonces que el



mercado de trabajo, si bien referente necesario, es a la vez insuficiente cuando se intenta describir la calidad educativa (Valenti y Varela, 1998). Lejos de las posiciones que señalan que las universidades han de servir a las sociedades, primordialmente respaldando a la economía y mejorando las condiciones de vida de sus ciudadanos, sin ocuparse de la función crítica de la universidad, atendiendo otra más pragmática en términos de suministro de recursos humanos calificados y la producción del conocimiento (Gibbons, 1998), no puede soslayarse que la formación profesional de las nuevas generaciones debe ser replanteada periódicamente, creando perfiles de egreso más flexibles, con capacidad de adaptarse a los drásticos cambios que el mercado laboral presenta en el corto plazo, complementados con una amplia oferta, también flexible de programas de educación continua (Cordera y Lomelí, 2006).

Por ello, al desarrollar este proyecto, la tesis que se adopta al definir a la pertinencia, retoma los ejes planteados por la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO, 1995) quien al señalar las respuestas de la educación superior, además de la calidad y la internacionalización, incluye a la pertinencia, misma que precisa a través de siete componentes: relaciones con la sociedad en su conjunto, la educación superior y el mundo del trabajo, las relaciones con el estado, las bases de la dirección y gestión de los centros, financiación y gastos compartidos, la renovación de la enseñanza y el aprendizaje: problemas de contenido y pedagogía, fortalecimiento de las funciones de investigación de la educación superior, y la responsabilidad de la educación superior con respecto a los otros niveles educativos.

Así, las relaciones de las universidades con el mundo del trabajo es un componente (no exclusivo) de la pertinencia; posición reforzada en la Conferencia Mundial sobre Educación Superior (UNESCO, 1998), al asumir que la pertinencia es un imperativo estratégico de las universidades, entendida como “estar en contacto con...” y es en el numeral dos, cuando afirma que la pertinencia educativa involucra al mundo del trabajo, la relación universidad-empresa, la vinculación universidad-sector productivo; los que constituyen mecanismos para la modernización tanto de las IES como del sector productivo, a partir de compartir sus experiencias y de generar espacios nuevos de cooperación para obtener beneficios mutuos. Partiendo de lo anterior el desempeño profesional de los egresados debe analizarse periódica y rigurosamente, puesto que a través de los profesionistas recién egresados se cristalizan los objetivos y se cumple la misión formalmente declarada (Lopera, 2005) y puede valorarse la coherencia entre las prácticas declaradas, las prácticas de uso y las necesidades del entorno.

Sin perder de vista que ya Coombs (1978) señalaba dentro de los retos de la educación superior la necesidad de atender los desequilibrios entre educación y empleo, mismos que en parte se originan por las dinámicas distintas que ambos sectores observan, ya que mientras el mercado laboral se comporta con base a las características del modelo de desarrollo económico imperante; el sistema educativo desde su trinchera busca responder a las demandas de mano de obra calificada sobre su propia tradición y con sus propios ritmos, lo que inevitablemente conlleva desajustes entre formación y empleo profesional. En el caso de México, debe agregarse la heterogeneidad que presenta el mercado laboral, traducido en variadas demandas, no necesariamente expresadas en las políticas públicas de educación superior, destacando las micro, pequeñas y medianas empresas (que no dejan de ser importantes puesto que con mucho, constituyen la principal fuente generadora de empleos) con escasa capacidad para vincularse con las universidades, que les impide expresar sus necesidades (Martuscelli & Martínez, 2003).

Con todo, resulta fundamental conocer las características del mercado laboral (para Administradores y Contadores en este caso), porque los indicadores que deriven, debieran ser variables a considerar en los proyectos de actualización curricular que se implementan en las universidades, sin perder de vista que tendrán utilidad si desde la propuesta de las dinámicas de pertinencia curricular (Malagón, 2007), las IES son capaces de “pedagogizar” (característica de la dinámica de pertinencia curricular, que según este autor, implica un proceso de “praxis del contexto”, es decir un proceso a través del cual los saberes involucrados en las diferentes experiencias de interacción con el entorno, son apropiadas como saberes



académicos e integradas al currículo) los saberes obtenidos del entorno (laboral en este caso), que implica la transformación de estos saberes a saberes académicos y su integración al currículo.

## **METODOLOGÍA**

Desde la visión positivista, este trabajo se desarrolló siguiendo una serie de pasos controlados, con la posibilidad de ser manipulados por el investigador y tomando en cuenta solo los que aportan evidencias sobre los temas a estudiar (Gil y Rosas, 2010). Asimismo, partiendo de la clasificación del método científico propuesta por Eyssautier (2006), al partir de teorías, enfoques y leyes generales para llegar a implicaciones particulares del tema, se recurrió al submétodo deductivo, utilizando el método de observación, a través de las técnicas de observación específica: investigación documental e investigación de campo; de acuerdo con la clasificación propuesta por Hernández, Fernández & Baptista (2007), el alcance de este estudio es exploratorio y descriptivo.

### Instrumento Aplicado

El instrumento utilizado; es una adaptación de diversas propuestas revisadas (el planteado por la Asociación Nacional de Universidades e Instituciones de Educación Superior, ANUIES, para realizar estudios de empleadores, proyecto PROFLEX “El profesional flexible en la sociedad del conocimiento”, Encuesta Nacional de Ocupación y Empleo, de la Secretaría del Trabajo; entre otras); cuya validación previa se realizó con cinco empresarios de Tuxtla Gutiérrez y posterior a ello surgió la versión final que constó de 12 preguntas, estructuradas en función de tres variables: Características de la empresa: tres preguntas: tamaño de las empresas (en función al número de empleados que en ella trabajan), actividad económica y requerimientos de profesionistas de las licenciaturas en Administración y en Contaduría Requisitos de contratación: tres preguntas: conocimientos requeridos en Administradores y Contadores, habilidades específicas y otras características importantes, que deben reunir tanto contadores como administradores; requisitos establecidos para la contratación de estos profesionistas y tiempo de experiencia laboral, en caso de que fuera un requisito. Características del empleo: seis preguntas: edad ideal para contratar a Contadores y Administradores, denominación de los puestos ofertados; salario promedio mensual ofrecido, actitudes deseables, prioridad de valores requeridos y áreas de conocimiento en las que resulta necesario capacitarlos constantemente. Se aplicó en forma autoadministrada a través de visitas domiciliarias realizadas por 39 estudiantes de la Facultad.

### Población Objetivo

El estudio se ha realizado en empresas del Estado de Chiapas, cuyo universo total, de acuerdo con la base de datos del Sistema de Información Empresarial Mexicano (SIEM), de la Secretaría de Economía (SE) consta de 4,126; número que se ve reducido a 3,570 al considerar únicamente a las organizaciones que se ubican en las cabeceras municipales en donde se imparten los programas educativos de licenciatura en Administración y Contaduría (Arriaga, Comitán, Pichucalco, Tapachula, Tonalá y Tuxtla Gutiérrez) clasificadas en sectores industriales: industria manufacturera, comercio, industria de la construcción, transporte, comunicación y servicios.

### Muestra

Considerando que se conoce el total de elementos que integran la población (población finita), se utilizó una proporción de la población del 50% con un nivel de significancia del 96% y un margen de error del 4%, obteniendo una muestra objetivo de 378 empresas distribuidas en las ciudades elegidas. El muestreo realizado fue estratificado por ciudad, utilizando como criterios de selección a todas aquellas empresas que tienen contratados como mínimo a diez empleados (criterio de inclusión) y se excluyeron del muestreo (criterio de exclusión), a las empresas del sector gubernamental; para la selección de las mismas



se empleó una tabla de números *random* y a los encuestadores se les explicó la necesidad de que los cuestionarios fueran respondidos única y exclusivamente por propietarios, gerentes generales o equivalente o en su caso directores de personal. El trabajo de campo permitió detectar algunas empresas que a pesar de estar registradas en el SIEM, no funcionan (9%) o en su defecto los propietarios se rehusaron a responder (5%) lo que derivó en la sustitución de las mismas, por una sola vez; al final las encuestas aplicadas representaron el 92.33% de la muestra objetivo, integradas según tabla 1.

Tabla 1: Muestra Objetivo de Empresas Seleccionadas y Encuestas Aplicadas Por Sector Y Municipio

Ciudad (municipio)	Población	Muestra objetivo	Encuestas aplicadas
Arriaga	5	2	2
Comitán	111	12	12
Pichucalco	21	3	3
Tapachula	411	43	37
Tonalá	99	10	10
Tuxtla Gutiérrez	2,293	308	285
<b>TOTAL</b>	<b>3,570</b>	<b>378</b>	<b>349</b>

*Aquí se describen los resultados obtenidos en la fase de investigación de campo; en donde se aprecia el número de encuestas aplicadas, por cabecera municipal, en contraste con la muestra objetivo planteada inicialmente y la población total, logrando recoger información en el 92.33% de los casos. Fuente: Elaboración propia con base de datos del SIEM y los obtenidos al realizar el proyecto.*

De manera que el muestreo realizado, observó las características que se resumen en la tabla 2.

Tabla 2: Resumen del Muestreo Realizado

<b>Población:</b>	<b>3,570 empresas distribuidas en los municipios (ciudades) de Arriaga, Comitán, Pichucalco, Tapachula, Tonalá y Tuxtla Gutiérrez.</b>
Muestra:	349 encuestas aplicadas a empresarios y/o directivos, representantes de alto nivel de la empresa.
Tipo de muestreo:	Probabilístico en una muestra estratificada por municipio (ciudad).
Criterio de inclusión:	Todas las empresas establecidas en los municipios (ciudades) seleccionados, con un mínimo de 10 empleados.
Criterio de exclusión:	No participan en el muestreo, empresas gubernamentales.
Error aleatorio:	4% con un nivel de confianza del 96%, $p=q= 50\%$ .
Periodo:	1 al 30 de mayo de 2012.

*Esta tabla refiere la caracterización del muestro realizado, partiendo de la población total identificada en la base de datos del Sistema de Información Empresarial Mexicano (SIEM) de la Secretaría de Economía (SE), incluyendo el periodo en que se recogió la información. Fuente: Elaboración propia*

## METODOLOGÍA DE ANÁLISIS

Las variables investigadas tienen un nivel de medición correspondientes a datos ordinales, ya que están representados por conjuntos de etiquetas (muy necesario, necesario, poco necesario o no necesario) es decir, de acuerdo a la valoración realizada por los encuestados, que aun cuando “tienen valores relativos, se pueden ordenar o clasificar” (Lind, Marchal & Wathen, p. 11, 2012). Para concentrar la información se construyó una base de datos de *excel*, agrupando los datos por medio de frecuencias, donde el estadístico representativo es la moda (datos con mayor frecuencia). En algunas preguntas, las respuestas se evaluaron a través de una media ponderada, no es posible utilizar la media aritmética como estadístico de decisión debido a que los datos, son ordinales. La información generada se presenta por medio de tablas de contingencias o cruzadas (respuestas clasificadas de tal manera que las celdas proporcionan información tanto filas como por columnas), (Levine, Krehbiel & Berenson, 2006).

## RESULTADOS

Producto de los pasos ya descritos, en seguida se muestran los resultados más relevantes, que han sido ordenados de acuerdo a las tres variables que contempla el instrumento diseñado.



### Características de las Empresas

Son descritas en las tablas 3, 4 y 5; refieren el tamaño prevaleciente de acuerdo al número de empleados contratados, sector al que pertenecen y frecuencia con que contratan a Administradores, Contadores o ambos; en donde se observa que la mayoría de las empresas (81%) tienen menos de 100 empleados; dedicadas al comercio (60%) y cerca del 95% de ellas han contratado a un Administrador (21%), a un Contador (26%) o ambos (48%).

Tabla 3: Número de Empleados Contratados en las Empresas Encuestadas

Número de empleados	Número de empresas	%
Menos de 15	90	25.79
Entre 16 y 100	193	55.30
Entre 101 y 250	42	12.03
Más de 251	24	6.88
Total	349	100.00

*Las empresas que conforman el mercado laboral de la región, en su mayoría (81%) no rebasan 100 trabajadores, solo 12% reportan tener entre 100 y 250 empleados y menos del 7% de la muestra declaran contar con más de 251 trabajadores. Fuente: elaboración propia.*

Tabla 4: Empresas Encuestadas Por Sector

Actividad económica	Total	%
Agrícola/ganadera/silvícola	6	1.70
Comercio	211	60.50
Paraestatal	1	0.30
Industria manufacturera	17	4.90
Industria de la construcción	36	10.30
Servicios bancarios, financieros y seguros	9	2.60
Turismo (hospedaje, alimentos y bebidas, esparcimiento, agencia de viajes)	24	6.90
Transporte/comunicación	16	4.60
Servicios profesionales (asesorías)	7	2.00
Otros	22	6.30
Total	349	100.00

*El sector económico predominante al que pertenecen las empresas encuestadas es el comercial (61%), seguido de las empresas dedicadas a la industria de la construcción (10%) y de aquellas que realizan actividades involucradas en el sector turístico (7%). Fuente: elaboración propia.*

Tabla 5: Empresas Que Han Contratado a un Administrador, a un Contador o Ambos

Licenciatura	Total	%
Administración	73	20.92
Contaduría	91	26.07
Ambos	166	47.56
Ninguno	19	5.44
TOTAL	349	100.00

*Los resultados procesados, muestran que las empresas encuestadas han contratado a un Administrador en el 21% de los casos, 26% a un Contador y ambos 48%; sólo el 5% de los casos señalaron no haber contratado a personal con este perfil. Fuente elaboración propia.*

### Requisitos de Contratación

Se incluyen las respuestas relacionadas a: conocimientos, habilidades y características consideradas relevantes por los empresarios para contratar a profesionistas de la Administración o la Contaduría, así como la jerarquía de requisitos a reunir para ser contratados, el tiempo de experiencia previa requerida y la edad ideal para incorporarse al sector laboral; resultados que son descritos en las tablas 6 a la 11.



Tabla 6: Jerarquía de Requisitos Para Contratar a administradores y Contadores

1. Aprobar Entrevista
2. Aprobar examen de conocimientos
3. Aprobar examen psicométrico
4. Poseer estudios de licenciatura
5. Contar con experiencia laboral
6. Aprobar examen médico
7. Conocimientos de lengua extranjera
8. Poseer estudios de posgrado

*De acuerdo con empresarios, para contratar a Administradores y Contadores, es fundamental que aprueben la entrevista de selección, seguido del examen de conocimientos y las pruebas psicométricas; llama la atención que para los encuestados tener conocimientos en lengua extranjera o contar con estudios de posgrado, ocupan los últimos lugares de la escala establecida. Fuente: elaboración propia.*

Tabla 7: Edad Ideal Para Contratar a Administradores y Contadores

Rango de edad	Administradores	%	Contadores	%
Entre 22 y 25 años	84	24.07	80	22.92
Más de 25 pero menos de 30	191	54.73	185	53.01
Más de 30 pero menos de 35	68	19.48	73	20.92
Más de 35 años	6	1.72	11	3.15
Total	349	100.00	349	100.00

*Los empresarios coinciden (más de la mitad) en que la edad ideal para contratar a Administradores y/o Contadores, se ubica entre 25 y 30 años, seguido de una cuarta parte que señala entre 22 y 25 años; un dato revelador es que después de 35 años, es difícil incorporarse al mercado laboral. Fuente: elaboración propia.*

Tabla 8: Conocimientos Específicos Que Deben Poseer Administradores y Contadores

Áreas de conocimientos específicos	Administradores	Contadores
<b>Opciones:</b>	Ponderación	Ponderación
Contabilidad financiera	2.38	3.08
Fiscal	2.15	3.04
Costos	2.25	2.79
Finanzas	2.34	2.73
Auditoria	2.18	2.68
Procesos administrativos	3.10	2.98
Administración de personal	3.13	2.83
Mercadotecnia	2.60	2.34
Estadística	2.18	2.22
Lengua extranjera	1.51	1.46
Otros	0.10	0.07

*Las respuestas proporcionados por los entrevistados, han sido procesadas bajo la siguiente escala de ponderación: de 0 a 1: no necesario; de 1.1 a 1.9: poco necesario; de 2 a 2.9: necesario; de 3 a 4: muy necesario; de lo anterior puede inferirse que tratándose de Administradores las tres principales áreas de conocimiento son: Administración de personal, procesos administrativos y mercadotecnia, mientras que para Contadores las áreas de conocimiento están relacionadas con: Contabilidad Financiera, Fiscal y procesos administrativos. Fuente: elaboración propia.*



Tabla 9: Habilidades Específicas Que Deben Poseer Administradores y Contadores

Habilidades específicas	Administradores	Contadores
	Ponderación	Ponderación
Manejo de paquetería de cómputo	3.05	3.38
Razonamiento lógico y analítico	2.77	2.88
Aplicación de conocimiento	2.79	1.43
Comunicarse en forma oral, escrita y gráfica	2.89	2.95
Tomar decisiones	3.38	3.29
Encontrar soluciones	3.15	3.26
Búsqueda de información pertinente y actualizada	2.68	2.79
Procesar y utilizar información	2.74	2.92
Realizar trabajo en equipo	3.02	3.17
Dirigir y coordinar equipos de trabajo	2.97	2.89
Administrar recursos humanos, financieros y materiales	3.10	3.13
Disposición para aprender constantemente	3.64	3.13
Disposición para manejo de riesgo	2.53	2.66
Relacionarse con otras personas	2.91	2.98
Innovar procesos y en general desempeñarse con creatividad	2.66	2.70
Identificarse con la empresa	2.77	3.02
Otro	0.09	0.05

*Tratándose de habilidades exigidas a Administradores, sobresalen como muy necesarias las relacionadas con: disposición para aprender constantemente, tomar decisiones, encontrar soluciones, administrar recursos, manejar paquetes de cómputo y trabajar en equipo, mientras que para Contadores destacan en el rango de “muy necesario”: manejo de paquetes de cómputo, tomar decisiones, encontrar soluciones, trabajar en equipo, administrar recursos, disposición para aprender constantemente e identificarse con la empresa. Fuente: elaboración propia.*

Tabla 10: Otras Características Que Deben Poseer Administradores y Contadores Para Ser Contratados

Otras características	Administradores	Contadores
	Ponderación	Ponderación
Imagen personal	2.88	3.19
Referencias	2.44	2.72
Edad	2.10	2.31
Sexo	1.61	2.11
Estado civil	1.57	2.06

*Utilizando la misma escala de ponderación, dentro de las otras características importantes que deben reunir Administradores y Contadores, en ambos se exigen similares requisitos, en donde sobresalen: imagen personal, contar con referencias y atender limitantes relacionadas con la edad. Fuente: elaboración propia.*

Tabla 11: Años Requeridos de Experiencia Laboral

Tiempo de experiencia laboral requerida:	Número	%
Un año o menos	126	36.10
Entre 1 y 3 años	200	57.31
Más de 3 años	23	6.59
Total	349	100.00

*Más de la mitad de los empresarios (57%) señalan que el tiempo requerido de experiencia laboral previa oscila entre uno y tres años; mientras que poco más de la tercera parte (36%) señaló como tiempo ideal de experiencia previa un año o incluso menos. Fuente: elaboración propia.*

### Características Del Empleo

Variable integrada con la denominación del puesto ofrecido tanto a Administradores como a Contadores, salarios ofrecidos, actitudes y valores exigidos a ambos profesionistas y áreas de conocimiento en los que deben capacitarse constantemente. Al respecto cuando se refieren a puestos directivos los puestos ofrecidos se denominan “administrador general” o “contador general”, tratándose de mandos medios “jefes de departamento” y en el caso de puestos operativos son denominados “auxiliares”; los salarios ofrecidos en su mayoría no rebasan cinco veces el salario mínimo mensual y se exige que sean emprendedores y responsables. Resultados que se detallan en las tablas que van de la 12 a la 15.



Tabla 12: Denominación de los Puestos Ofrecidos a Administradores y Contadores

Puesto	Administradores	Contadores
	Frecuencia	Frecuencia
<b>Mandos directivos</b>		
Director	5.31	9.63
Gerente	39.69	28.33
Administrador general	41.88	13.03
Contador general	13.13	49.01
Total	100.00	100.00
<b>Mandos medios</b>		
Subdirector de área	10.08	13.25
Jefe de departamento	34.17	34.94
Jefe de oficina	18.49	14.76
Jefe de área	17.37	19.58
Supervisor	19.89	17.47
Total	100.00	100.00
<b>Puestos operativos</b>		
Auxiliar	35.71	48.33
Analista	17.56	18.84
Capturista	6.25	7.90
Personal de ventas	25.60	14.29
Asistente	14.88	10.64
Total	100.00	100.00

Los puestos que predominan en el mercado laboral para Administradores y Contadores, se denominan Administrador general o Contador General cuando se trata de niveles directivos; jefes de departamento los relacionados a mandos medios y auxiliares cuando se relacionan con puestos operativos. Fuente: elaboración propia.

Tabla 13: Salario Promedio Mensual Ofrecido a Administradores Y Contadores

Salario promedio mensual (\$)	Total	%
\$1,772 a \$5,316 (1 a 3 veces el SMG)	83	23.78
\$5,316 a \$8,860 (3 a 5 veces el SMG)	182	52.15
\$8,861 a \$10,632 (5 a 6 veces el SMG)	59	16.91
\$10,632 a \$14,176 (6 a 8 veces el SMG)	17	4.87
Más de \$14,176 (más de 8 veces el SMG)	8	2.29
Total	349	100.00

Puede notarse que más del 90% de los salarios ofrecidos a Administradores y Contadores se ubica por debajo de seis salarios mínimos generales, incluso más de tres cuartas partes de éstos están por debajo de cinco salarios, situación que contrasta con los rangos que prevalecen a nivel nacional en donde de acuerdo a la Encuesta Nacional de Ocupación y Empleo de la Secretaría del Trabajo, en México; Administradores y Contadores, en promedio reciben ingresos mensuales que se ubican entre 6 y 8 salarios. Fuente: elaboración propia.

Tabla 16: Prioridades de Capacitación Constante Para Administradores y Contadores

Administradores	Contadores
1. Proceso administrativo	1. Fiscal y paquetes contables
2. Administración de personal	2. Auditoría y Costos
3. Paquetes administrativos	3. Finanzas
4. Mercadotecnia	4. Derecho
5. Finanzas	5. Proceso administrativo
6. Costos y Derecho	6. Proyectos de inversión
7. Comercio electrónico	7. Paquetes administrativos
8. Auditoría	8. Mercadotecnia
9. Fiscal	9. Administración de personal
10. Paquetes contables	10. Comercio electrónico
11. Proyectos de inversión	11. Comercio Internacional
12. Comercio internacional	

En lo referente a capacitación constante, los empresarios demandan como prioridades para administradores: proceso administrativo, administración de personal y manejo de paquetes administrativos; entretanto para contadores las demandas tienen que ver con aspectos fiscales y paquetes contables, auditoría y costos. Fuente: elaboración propia.



Tabla 17: Actitudes y Valores Que Deben Poseer Administradores Y Contadores

Actitudes	Administradores	Contadores	Valores	Ambos
	Ponderación	Ponderación		Ponderación
Persistente	2.60	2.69	Responsable	3.29
Emprendedor	3.25	3.05	Respetuoso	2.38
Disposición para aprender continuamente	2.19	2.36	Tolerante	2.35
Cooperativo	1.86	1.84	Asumir responsabilidades y	1.93

*En lo que se refiere a las actitudes que deben poseer Administradores y Contadores, los empresarios opinan que resulta muy necesario que sean emprendedores y califican como necesario el que sean persistentes y con disposición para aprender continuamente; mientras que en lo relacionado a valores que deben practicar estos profesionistas se ubica como muy necesaria la responsabilidad y se consideran necesarios el respeto y la tolerancia. Fuente: elaboración propia.*

## CONCLUSIONES

Las características de la oferta laboral, así como las demandas y retos que el sector empresarial plantea a los nuevos profesionistas, si bien no son los únicos elementos a considerar para determinar la pertinencia de los programas educativos, resultan un indicador valioso, que combinados con seguimiento de egresados, trayectorias escolares, tendencias disciplinares y perspectivas de desarrollo (por citar algunos) constituyen poderosos mecanismos de diagnóstico, que permiten evaluar la pertinencia de la oferta educativa y en consecuencia las universidades estarán en condiciones de redimensionar su labor y mejorar y actualizar los planes y programas de estudio. Identificar las características del mercado laboral, tiene utilidad si los indicadores que desde ya se atisban, van acompañados de procesos sistémicos de gestión de desarrollo curricular capaces de interpretar e incorporar en planes y programas de estudio, las exigencias planteadas por el entorno profesional en que los egresados habrán de competir; de manera que el currículo, sin descuidar la formación integral y el espíritu crítico que debe caracterizar a los procesos formativos, busquen la necesaria vinculación con las exigencias del sector productivo.

El reto que plantean estos indicadores, estriba en transformarlos en saberes académicos y posteriormente traducirlos a proyectos curriculares; tarea en donde debieran converger esfuerzos multi y transdisciplinarios de todos los involucrados en las tareas formativas de Administradores y Contadores, considerando además que no es tarea fácil responder a las necesidades del sector ocupacional puesto que no existe un acuerdo sobre lo que necesita el mercado de trabajo, sin embargo, debe insistirse en la necesidad de este tipo de estudios y en la inclusión de los resultados que de los mismos deriven, en las agendas de las autoridades que definen las políticas educativas.

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## **BIOGRAFIA**

Juan Carlos Román Fuentes; docente adscrito a la Facultad de Contaduría y Administración, Campus I de la Universidad Autónoma de Chiapas, México. Correo electrónico [juancrf@unach.mx](mailto:juancrf@unach.mx)

Rafael Timoteo Franco Gurría; docente adscrito a la Facultad de Contaduría y Administración, Campus I de la Universidad Autónoma de Chiapas, México. Correo electrónico [rfrank36@hotmail.com](mailto:rfrank36@hotmail.com)

Ángel Esteban Gordillo Martínez, docente adscrito a la Facultad de Contaduría y Administración, Campus I de la Universidad Autónoma de Chiapas, México. Correo electrónico [aegomar14@live.com.mx](mailto:aegomar14@live.com.mx)



# **EL APRENDIZAJE BASADO EN PROBLEMAS ABP, COMO MÉTODO ADECUADO PARA LA APLICACIÓN DE LA PLATAFORMA VIRTUAL EDUC EN LA FACULTAD DE CONTABILIDAD Y ADMINISTRACIÓN DE MANZANILLO**

José Gómez González, Universidad de Colima  
Sergio Felipe López Jiménez, Universidad de Colima  
Sergio Iván Ramírez Cacho, Universidad de Colima

## **RESUMEN**

*El ABP, es un método de enseñanza-aprendizaje que garantiza la instrucción en los estudiantes de distintas carreras. En las asignaturas tributarias de la carrera Contador Público de la Facultad de Contabilidad y Administración de Manzanillo de la Universidad de Colima, ha obtenido gran aceptación después de algunas inconsistencias presentadas al inicio de su aplicación. Este método utiliza problemas reales a resolver entre un grupo de estudiantes de semestres avanzados, quienes con la ayuda del profesor y otros recursos didácticos, como espacios adecuados para grupos numerosos y asistentes del profesor titular de la materia lo que permite obtener un aprendizaje significativo que pueden aplicar en su vida profesional.*

## **LEARNING BASED ON PROBLEMS ABP AS A METHOD FOR THE APPLICATION OF VIRTUAL PLATFORM EDUCATION IN THE FACULTY OF ACCOUNTING AND ADMINISTRATION OF MANZANILLO**

## **ABSTRACT**

*The Based learning PBL problems, as a suitable method for the application of the virtual platform EDUC in the Faculty of accountancy and administration of Manzanillo The PBL, is a method of teaching and learning that ensures instruction in students of different races. In the tax subjects of the career public counter of the Faculty of accounting and administration of Manzanillo of the University of Colima, has won wide acceptance after some inconsistencies presented at the beginning of your application. This method uses problems to solve among a group of students of advanced semesters, who with the help of the teacher and other teaching resources, as adequate space for attendees and numerous groups of Professor holder matter allowing a significant learning that can be applied in your professional life.*

## **INTRODUCCIÓN**

El método Aprendizaje Basado en Problemas (ABP), ha venido a comprobar las áreas de oportunidad que tiene el procedimiento de enseñanza-aprendizaje tradicional que se aplica desde hace varios años en la Universidad de Colima. La utilización empírica de este procedimiento basado en casos prácticos, había ayudado mucho para que el alumno aprendiera lo básico de los temas que su profesor, en una exposición tradicional le enseñaba. Sin embargo, el alumno no obtenía un aprendizaje significativo, ocasionando que su nivel de competencia fuera débil en el transcurso de su carrera, al no tener una práctica consistente. El



ABP no solamente ayuda a obtener un conocimiento seguro, sino garantizado para toda la vida, ya que permite utilizar variantes en las características del contenido programático de la asignatura en cuestión. Estos cambios van desde la utilización de un caso práctico transformado en un problema, que motive a los estudiantes reunidos en equipos, para analizarlo y emitir individualmente las hipótesis correspondientes, para luego, apoyándose en los conocimientos adquiridos en semestres anteriores, poder comprobarlas y obtener las respuestas pertinentes. Una de las modificaciones en la aplicación del ABP con estas asignaturas, es que un mismo problema con datos diferentes para cada equipo de trabajo, puede presentarse las veces que sea necesario.

Este cambio permite eliminar una de las principales características del ABP, que solamente puede aplicarse satisfactoriamente en grupos de 15 a 20 alumnos, pero en grupos de 40 alumnos o más, tendrían que utilizarse asistentes, ya que sin ellos se dificultaría el aprendizaje por la premura del tiempo, porque no basta una clase de 50 minutos, sino más tiempo para encontrar la solución del problema.

### Descripción del Problema

Para nadie es desconocido que el sistema educativo de nuestro país ha sufrido un retroceso. Desde los niveles elementales puede observarse la ausencia de métodos de enseñanza-aprendizaje innovadores, que ayuden tanto al profesor como al alumno a lograr un conocimiento significativo para toda la vida, como sucedía hace algunos años. Actualmente, todavía es común escuchar frases relacionadas con la manera en que se impartían las clases, donde la educación recurría a castigos severos para aquellos alumnos que no cumplían con sus tareas o que no aprendían. Los profesores se comportaban ante los alumnos como unos segundos padres que podían castigar a aquellos que no ponían atención o no servían para estudiar. El reto era lograr que aprendieran a como diera lugar.

En los semestres más recientes, han llegado a nuestra Facultad estudiantes que no están acostumbrados a escribir, no tienen el hábito de la lectura y cuando presentan sus trabajos de investigación o tareas encomendadas, los profesores con muchos años de experiencia, descubren inmediatamente sus deficiencias tanto en la gramática como en la redacción, por sus faltas de ortografía y porque copian y pegan del Internet. Esta actividad resulta molesta para el docente que tiene que revisar trabajos que los alumnos entregan como parte de sus obligaciones para acreditar la materia. Por ejemplo, cuando se les pide que lean en voz alta algún párrafo, pueden percibirse sus deficiencias, inclusive varios de ellos están conscientes de sus fallas y prefieren no participar.

### Objetivo

Demostrar la manera en que a partir de la aplicación del modelo ABP para resolver un problema previamente discutido y asimilado por los alumnos de la carrera de Contador Público, así como el apoyo de la plataforma de educación a distancia EDUC, el maestro titular de la materia y los alumnos con los mejores promedios (asistentes del profesor), es posible que los estudiantes tímidos y el resto del grupo incrementen su participación, mejoren su aprendizaje y expresen su satisfacción por el conocimiento adquirido en las materias tributarias.

### Aplicación del Método Abp

Este método de enseñanza-aprendizaje, al principio se aplicó en forma experimental, de tal manera que en las primeras experiencias con los alumnos que sirvieron de prueba, se presentaron situaciones difíciles como apatía y resistencia para trabajar con ese método, ya que estaban acostumbrados a la metodología tradicional, es decir, asumir un rol pasivo dejando que otros participaran. Hubo quienes expresaron que “ya no era importante acudir a la universidad, nos dedicamos a resolver los problemas en casa y



solamente venimos a presentar el examen y obtener el título profesional”; ya que para ellos el objetivo es pasar el examen para liberar una asignatura y no precisamente para aprender de manera significativa.

*Primer Paso (Planteamiento del Problema):* Durante la aplicación del modelo ABP se trabajó con un grupo de 38 alumnos, los cuales se organizaron en 7 equipos donde los líderes o responsables de cada uno de ellos fueron los estudiantes que tenían los promedios más elevados, los cuales sirvieron como asistentes del profesor, así como de sus compañeros de equipo. El resto de los integrantes quedó distribuido uniformemente según la lista de calificaciones de semestres anteriores.

*segundo paso (solución del problema):* Después de la integración de los equipos, se entregó por escrito a cada alumno el problema a resolver, el cual fue leído en silencio individualmente. Luego, al interior de cada equipo, los estudiantes aclararon sus dudas sobre la redacción del texto, los términos o palabras clave que no comprendían u otros aspectos. Posteriormente, cada equipo presentó por escrito las hipótesis del problema. Durante ese proceso, el profesor coordinó la discusión de la gente y estuvo pendiente de las preguntas planteadas. Más tarde, repartió las preguntas de investigación, los lineamientos a seguir y refirió consejos para aprovechar la bibliografía (aspectos legales y relacionados con el tema) sugerida al inicio de la actividad.

*Tercer Paso (Presentación De La Solución Del Problema):* Antes de llegar a la versión definitiva de la solución del problema, se hicieron presentaciones previas al interior de cada equipo para corregir los errores que pudieran presentarse y evitarlos en la presentación final. Esto ayudó bastante a que en la presentación final hubiera menos fallas. Durante esta etapa, pudo observarse que algunos alumnos aún presentaban deficiencias e incumplimiento en sus trabajos, lo que obligó a los líderes de cada equipo a motivarlos y concientizarlos de que si no realizaban correctamente la actividad, resultarían afectados. A pesar de lo anterior, hubo quienes hicieron caso omiso y siguieron presentando deficiencias en sus trabajos. Por el contrario, quienes sí se comprometieron con el líder del equipo y realizaron un esfuerzo mayor, alcanzaron mejores resultados. Cabe destacar que aún cuando persistió la actitud irresponsable en algunas personas, finalmente pudieron entregar sus respuestas en el lapso acordado, debido a lo extenso del tiempo disponible para entregar sus resultados. Para la presentación final de los proyectos se hizo un sorteo al azar, lo cual fue muy benéfico porque todos los equipos se preocuparon por tener todo listo para el día en que los tocó participar. También se acondicionó el lugar donde se mostraron los proyectos, de tal manera que todos tuvieran una buena visibilidad y pusieran atención.

#### Cuarto Paso (El Examen)

Para medir el aprendizaje adquirido por los alumnos, se aplicaron dos exámenes escritos, uno después de que se presentó el proyecto (aplicando el método tradicional) y otro después de trabajar con el método ABP.

### **RESULTADOS**

Aunque la aplicación de este método en la Facultad de Contabilidad y Administración de Manzanillo aún es incipiente, el ABP garantiza el aprendizaje en los alumnos, pues los resultados obtenidos así lo avalan. Ahora los estudiantes ya empiezan a exigir su aplicación en otras asignaturas y los profesores que aún no lo han aplicado empiezan a convencerse de sus bondades. Otro resultado positivo, es que cuando el alumno revisa el problema, se apropia de él y pide que lo incluyan en la discusión. Durante esa dinámica, también pide que respeten sus opiniones, las cuales en ocasiones no son escuchadas por la premura del tiempo que tienen las asignaturas, ya que debe dedicarse tiempo para nombrar lista de asistencia, para la exposición del profesor y para resolver dudas de los estudiantes.



## CONCLUSIONES

Uno de los motivos principales que dificultan la aplicación del ABP, es que el profesor abandone la clase y deje a los estudiantes a la deriva. Es importante que el docente siempre esté en la clase, ya que el alumno se siente seguro, aunque no pregunte, si el Maestro está disponible para ayudarlo a corregir en sus deficiencias. La dinámica de trabajo del ABP, contribuye para que los alumnos sean más pacientes y se sientan más seguros de lo que están realizando. Su presencia también favorece a que se mantenga la disciplina y control del grupo, lo cual es difícil de lograr en grupos numerosos. De esta manera, los estudiantes trabajen en una forma óptima y el profesor le da continuidad a la impartición de las asignaturas que tiene a su cargo.

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José Gómez González. Profesor Investigador de Tiempo Completo, Facultad de Contabilidad y Administración de Manzanillo de la Universidad de Colima. Tel. (52) 314 33 11203 Ext. 53289; Celular (52) 314 10 24417. Domicilio: Calle Chihuahua 71, Colonia Benito Juárez, CP 28237. Manzanillo, Colima. México. Co-autores: Dr. Sergio Felipe López Jiménez y Dr. Sergio Iván Ramírez Cacho.



# CULTURA ORGANIZACIONAL Y EFECTIVIDAD EN LAS PEQUEÑAS EMPRESAS CONSTRUCTORAS DE PUEBLA, MÉXICO

Rafaela Martínez Méndez, Benemérita Universidad Autónoma de Puebla.

María Antonieta Monserrat Vera Muñoz, Benemérita Universidad Autónoma de Puebla

José Gerardo Serafin Vera Muñoz, Benemérita Universidad Autónoma de Puebla

## RESUMEN

*En la presente investigación se realizó un análisis acerca de los tipos de cultura organizacional y su relación con la efectividad organizacional en las pequeñas empresas constructoras de Puebla. A fin de caracterizar la cultura organizacional como sustento teórico, se analizaron diversos autores relacionados con el tema, para posteriormente considerar algunos aspectos que fueron medidos a través de la aplicación de un cuestionario con escala de Likert, a una muestra de 91 trabajadores administrativos de las mismas. El objetivo de la investigación fue conocer el tipo de cultura organizacional que prevalece en las pequeñas empresas constructoras en Puebla, por lo tanto la pregunta de investigación que se plantea; ¿Qué tipo de cultura organizacional identifica a las pequeñas empresas constructoras de Puebla?: ¿Cuál es la influencia de las mismas en la efectividad organizacional? Entre los resultados se encontró que el modelo de regresión empleado explica un 67.1% de las variaciones en la efectividad, además no existe evidencia estadística de variables omitidas (test de la constante 2.255).*

**PALABRAS CLAVE:** Cultura organizacional, efectividad organizacional, pequeña empresa.

## ORGANIZATIONAL CULTURE AND EFFECTIVENESS IN SMALL BUSINESSES, CONSTRUCTION COMPANIES FROM PUEBLA, MEXICO

### ABSTRAC

*This research is an analysis about the types of organizational culture and its relationship with organizational effectiveness in small construction businesses in Puebla. In order to characterize the organizational culture as a theoretical support, various authors related to the topic were analysed in order to consider some aspects that were measured through a questionnaire based on Likert's scale to 91 administrative workers of the same companies. The objective of the research was to know the type of organizational culture that prevails in the small construction companies in Puebla, therefore, the research questions that arise are; What type of organizational culture is related to small construction businesses in Puebla?: what is their influence in the organizational effectiveness? Among the results, it was found that the regression model used, explains a 67.1% of the variations in effectiveness, however, there is no statistical evidence of omitted variables (2,255 constant test).*

**KEY WORDS:** organizational culture, organizational effectiveness, small business.

## INTRODUCCIÓN

Ante la acelerada ola de cambios, en las últimas décadas, como la apertura comercial entre las naciones, las empresas se encuentran inmersas en un nuevo contexto global en el que se percibe un ambiente organizacional cada vez más complejo y competitivo, con sus consecuencias positivas y negativas, y que de alguna forma obliga a las organizaciones a ser cada vez más efectivas en su intento por dominar los



mercados, o bien, en el peor de los casos evitar la desaparición de los mismos. En este contexto, el presente trabajo de investigación trata sobre la cultura organizacional que caracteriza a las pequeñas empresas constructoras de Puebla; con el objetivo de detectar la influencia que las modalidades culturales ejercen sobre el desempeño organizacional (efectividad) de dichas entidades productivas. Las empresas al igual que los individuos poseen personalidad propia y cada una es diferente de la otra por ésta característica en particular. Las mismas están compuestas por un conjunto de conductas e interacciones en su interior, determinada por los miembros que la integran. A través del conjunto de creencias y valores compartidos por los trabajadores de la empresa, la cultura existe a un alto nivel de abstracción y es la que permite condicionar el comportamiento de la misma, haciendo racional muchas actitudes que unen al elemento humano, estableciendo su modo de pensar, sentir y actuar. En este orden de ideas el conocimiento de la cultura, expresa claramente las actitudes, conductas y valores que han de tener los empleados en su área de trabajo, lo cual constituye la base del desempeño empresarial.

Por lo tanto, la cultura organizacional y la efectividad organizacional son dos variables presentes tanto en las organizaciones como en los individuos que laboran en ellas; en este sentido se plantea la siguiente pregunta central de investigación: ¿Qué tipo de cultura organizacional identifica a las pequeñas empresas constructoras de Puebla?: ¿Cuál es la influencia de las mismas en la efectividad organizacional? La investigación está dividida en tres grandes apartados; en el primero trata de los aspectos teóricos de la cultura organizacional, la efectividad organizacional y la pequeña empresa, en el segundo apartado presenta la metodología utilizada en el estudio empírico, en el tercer apartado se presentan los resultados y las conclusiones, así como la bibliografía utilizada.

## REVISIÓN LITERARIA

### Cultura Organizacional

Dada la complejidad del concepto, de cultura organizacional en el ámbito teórico se presentan dos perspectivas; a) la que concibe la cultura como elemento esencial en la vida organizacional, una variable crítica influyente en el comportamiento empresarial, del mismo modo que podría influir el clima, los conflictos o el liderazgo (algo que se tiene); b) y la que la identifica como esencia organizativa (metáfora original): conformadora de sentido, con la posibilidad de ofrecer una interpretación compartida de la realidad que facilita la habilidad de organizarse. La cultura desde esta óptica, promueve el sentido del orden y la lógica que simbólicamente constituye la organización (algo que se es).

Para fines de esta investigación se adopta el primer enfoque que conceptualiza a la cultura como variable independiente, la cual se importa a la organización, y su presencia se revela en los patrones de actitudes y acciones de los miembros individuales de la organización. La cultura desde esta perspectiva está relacionada con los estudios de administración comparativa que considera que “la cultura es un factor de fondo (casi sinónimo de país), una variable explicativa (Ajiferuke y Boddewyn, 1970) o un amplio marco de referencia (Cummings y Schmidt, 1972), que influye en el desarrollo y fortalecimiento de las creencias”. (Smircich, 1983:8). Desde esta perspectiva la cultura organizacional es sólo una variable más dentro de la dirección de las organizaciones, una variable muy útil: que se puede administrar: Como mecanismo de control, asociado a la lealtad, el compromiso y la cohesión y, por supuesto, tiene una existencia objetiva independiente de la observación humana. Es bajo esta visión que se llega a establecer una relación causal entre la cultura organizacional y el desempeño organizacional, dando paso a múltiples esquemas de estrategia organizacional en países desarrollados (Wilkins y Ouchi, 1983; Schein, 1991 (Gallardo Anahi: 87).

De acuerdo con esta investigación se considera la definición de Schein que enfatiza que la cultura es creada por líderes que manejan artefactos y símbolos a los que los empleados responden en el proceso de modificar su comportamiento. Así como se parte del supuesto de que el directivo-propietario de las



pequeñas empresas es el actor dominante en la conformación de la cultura organizacional, por lo que es necesario conocer la orientación cultural del empresario. Por lo tanto se entiende por cultura organizacional, como el resultado del comportamiento de todos los miembros de la organización tanto formal como informal ante un sistema simbólico, aprendido y transmitido internamente en la organización a fin de enfrentar las demandas del entorno en el cumplimiento de su objetivo organizacional.

### Tipos de Cultura Organizacional

Cameron y Quinn (1999) identifican cuatro grandes tipos de cultura dominantes en las empresas; a) Clan, b) Ad-hoc (Adhocracia), c) Jerarquizada y d) Mercado, la organización tiene características predominantes en cuanto al grado de flexibilidad ante los cambios del entorno de parte de sus miembros; o por el contrario la organización ésta predominantemente orientada a la estabilidad y control frente a los cambios. Las principales características de cada uno de los tipos de cultura dominantes en este modelo son las siguientes:

- a) Clan: La organización es un lugar muy amistoso para trabajar y donde las personas comparten mucho entre sí. Es, en general, como una familia. Los líderes o cabezas de la organización, se consideran mentores y quizás figuras paternas con profunda llegada al interior de la institución. La organización está unida por la lealtad o la tradición.
- b) 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. Lo que sostiene a la organización en el tiempo es la experimentación de nuevos productos o servicios, la innovación, el estar en constante crecimiento y adquiriendo nuevos recursos.
- c) Jerarquizada: La organización es un lugar estructurado y formalizado para trabajar. Los procedimientos gobiernan y dicen a las personas qué hacer en el diario quehacer. 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.
- d) 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. (Cameron, 1999:5)

### Efectividad Organizacional

Existen varios modelos opuestos que han servido de base para el análisis de la efectividad organizacional. En ellos los arreglos estructurales, la estrategia, los procesos como la toma de decisiones, el liderazgo, la tecnología, el ambiente organizacional, y la relación con su ambiente externo; están diseñados para que contribuyan a la efectividad organizacional (Hall, 1996). Cada uno de estos modelos utiliza indicadores que permiten mostrar, cuándo una organización es efectiva, éstos pueden ser cuantitativos y cualitativos. Algunos indicadores cuantitativos son: el crecimiento en el número de trabajadores, la ampliación de su mercado, el crecimiento constante de sus ventas, incremento de las utilidades, la ampliación de planta, la modernización e incremento de su equipo de producción y reparto, etcétera.

Refiriéndose a la efectividad; Gibson L. James. et al. (1999), señala que los gerentes y quienes estén interesados en saber si las organizaciones funcionan en forma eficiente pueden centrar su atención sólo en una o en las tres perspectivas sobre eficiencia: efectividad individual, efectividad grupal y efectividad



organizacional. De los cuales el nivel más básico es la efectividad individual el autor pone énfasis en la realización de tareas de empleados específicos o miembros de la empresa. Las tareas a realizar son parte de trabajos o cargos de la empresa. Los gerentes constantemente evalúan la efectividad individual a través de procesos de evaluación de ejecución de tareas con el fin de determinar quiénes deberán recibir aumentos de sueldo, ascensos y otros tipos de reconocimientos que disponga la empresa.

*Pequeña empresa:* La Small Bussiness Administration (SBA), citado por Guillen y Pomar, (2005: 13) define a la pequeña empresa (PE) como: aquella en la que posee el dueño en plena libertad, manejada autónomamente y que no es dominante en la rama que opera. Existen muchas formas de clasificar a las organizaciones para determinar su tamaño, las más común es la que toma como base el número de trabajadores según el Diario Oficial de la Federación publicado el 30 de junio del 2009, Según los censos económicos 2009 realizados por el Instituto de Estadística Geografía e informática, en el Estado de Puebla como se puede observar en la tabla 1, había 664 empresas constructoras de las cuales, el 27.9% son micro empresas, con personal ocupado del 2.4%; el 60.8% son pequeñas, 40.8%; del personal ocupado y el resto 11.3% son medianas y grandes lo que representa el 56.7% del total de personal ocupado. En el Municipio de Puebla la pequeña empresa constructora objeto de este estudio representa el 41.6 % del total, así como, el personal ocupado representa el 30.5%.

Tabla 1: Unidades Económicas del Sector de la Construcción en el Estado de Puebla y el Municipio de Puebla.

Estado de Puebla				Municipio de Puebla				
	Unidades económicas		Personal ocupado			Personal ocupado		
		%		%			%	
Micro empresa	185	27.9	455	2.4	178	43.8	781	6.0
Pequeña empresa	404	60.8	7581	40.8	169	41.6	3980	30.5
Mediana empresa	66	9.9	6233	33.5	38	9.4	2588	19.9
Grande	9	1.4	4317	23.2	21	5.2	5683	43.6
Total	664		18586		406		13032	

*Esta tabla muestra el número de empresas constructoras según tamaño ubicadas en el Estado de Puebla y en el Municipio de Puebla.*

## METODOLOGÍA

En la presente investigación se empleó la investigación documental para sustentar la revisión literaria, conceptualizando la cultura organizacional y la efectividad organizacional. Así como la investigación directa utilizando la encuesta para el estudio empírico Rojas Soriano (2008: 41). La muestra fue de 49 pequeñas empresas de la construcción del Estado de Puebla. Las pequeñas empresas que formaron parte de la muestra fueron seleccionadas en forma aleatoria tomadas del directorio del Sistema de Información Empresarial Mexicano (SIEM). Las encuestas se aplicaron de Mayo-Julio 2012.

## RESULTADOS

Para la obtención de los resultados en esta investigación se utilizó el programa estadístico SPSS, con el cual se calcularon algunas medidas descriptivas como la media y la desviación estándar de las variables cultura organizacional así como de efectividad organizacional, se realizaron diferentes pruebas estadísticas como correlaciones entre las variables, regresiones lineales. Como se puede observar en la Tabla 1, las variables tienen promedios diferentes y una desviación mayor que cero, lo cual demuestra que los encuestados no sólo fueron consistentes entre sí, sino que además tuvieron la suficiente autocritica para ponderar debidamente sus respuestas. Las pequeñas empresas constructoras la cultura predominante es la jerarquizada con una media de 3.75 y una desviación típica de 1.070, en contraste la que presento un promedio menor de 2.15 es la cultura tipo clan con desviación típica de 1.089. La variable efectividad presenta una media de 4.15 y una desviación típica de 0.745.



Tabla 1: Media y Desviación Estándar de las Variables Efectividad y Cultura Organizacional

Variable	Media	Desviación tip.
Efectividad	4.15	0.745
Cultura clan	2.15	1.089
Cultura adhocracia	3.20	1.105
Cultura jerarquizada	3.75	1.070
Cultura de mercado	2.95	0.887

*Esta tabla muestra la media y desviación estándar de las variables tipos de cultura organizacional y efectividad*

Para calcular las correlaciones entre las variables de efectividad y de cultura organizacional, se aplicó el análisis de correlaciones de Pearson, como se observa en la tabla 3, la correlación es positiva entre la efectividad y los tipos de cultura; en la cultura clan 0.10; la cultura adhocracia 0.601; la cultura jerarquizada presenta una correlación de 0.0512; la cultura de mercado con correlación de 0.251. La regresión lineal es una prueba estadística que ayuda definir la relación entre una variable dependiente y ciertas variables independientes. Para esta investigación se aplicó la regresión lineal entre la efectividad y los cuatro tipos de cultura organizacional (clan, adhocracia, jerarquizada y de mercado); Dando como resultado el siguiente modelo de regresión lineal múltiple:

$$\text{Efectividad} = a + b_1 \times X_1 + b_2 \times X_2 + b_3 \times X_3 + b_4 X_4 + E \quad (2)$$

Donde:

$X_1$  = cultura clan,  $X_2$ = cultura adhocracia,  $X_3$ = cultura jerarquizada,  $X_4$ = cultura de mercado

Al sustituir los valores calculados en tabla 2, el modelo de regresión lineal es el siguiente

$$\text{Efectividad} = 1.569 + (-0.080)X_1 + 0.374X_2 + (0.260)X_3 + (0.197)X_4 + 0.549$$

Tabla 2: Coeficientes de Cultura Organizacional

Modelo		Coeficientes no estandarizados		Coeficientes estandarizados	t	Sig.	Error tip. De la estimación
		B	Error tip.	Beta	B	Error tip.	
1	(Constante)	1.569	0.696		2.255	0.040	
	Cultura Clan	-0.080	0.128	-0.117	-0.627	0.540	
	Cultura adhocracia	0.374	0.126	0.554	2.970	0.010	
	Cultura jerarquizada	0.260	0.123	0.374	2.117	0.051	
	Cultura Mercado	0.197	0.146	0.235	1.352	0.197	
							0.549

*Esta tabla muestra los coeficientes de las variables de cultura clan, cultura adhocrática, cultura jerarquizada y cultura mercado.*

De los resultados obtenidos se puede observar que:

- Existe una correlación positiva y significativa entre efectividad, cultura jerarquizada y cultura adhocracia
- Existe una correlación positiva mínima entre efectividad y las culturas clan y de mercado.
- El modelo de regresión empleado explica un 67.1% de las variaciones en la efectividad. Además no existe evidencia estadística de variables omitidas (test de la constante =2.255)
- La cultura clan es una variable que influye de modo negativo en la explicación de la efectividad  $t = -0.627$ .



- e. La cultura adhocracia es una variable que influye de modo positivo en la explicación de la efectividad  $t= 2.970$
- f. La cultura jerarquizada es una variable que influye de modo positivo en la explicación de la efectividad  $t= 2.117$  La cultura de mercado es una variable que influye de modo positivo en la explicación de la efectividad  $t= 1.352$

Por lo tanto, en esta investigación, la efectividad organizacional se explica por los efectos directos de la cultura adhocracia, la cultura jerarquizada y la cultura de mercado y de manera negativa de la cultura clan, como se observa en la figura 3. De tal forma que en las pequeñas empresas constructoras donde predomina la cultura adhocracia, la cultura jerarquizada y la cultura de mercado se espera que tengan una mayor efectividad. Una hipótesis que se pudiera plantear y que sería objeto de otra investigación es que los trabajadores en estos tipos de cultura se sienten más gusto ó bien están más identificados con la empresa. En síntesis, se analizaron las respectivas correlaciones y regresión simple entre las variables, lo que permite afirmar que: los tipos de cultura organizacional tienen relación directa con la efectividad organizacional. Por lo tanto, la efectividad organizacional está relacionada directamente con los tipos de cultura en la tabla 6 ANOVA se encontramos que el valor de  $p<0.007$ , es menor que 0.01, lo cual indica que existe una relación estadísticamente significativa entre las variables, para un nivel de confianza de 99%. De esta manera esta hipótesis se comprueba.

## CONCLUSIONES

Por último a manera de conclusión en este apartado se discuten las principales implicancias teóricas y empíricas derivadas de la presente investigación. Por último a manera de conclusión en este apartado se discuten las principales implicancias teóricas y empíricas derivadas de la presente investigación. El objetivo que se planteó al inicio de la investigación fue describir como son percibidos los tipos de liderazgo en las pequeñas empresas constructoras ubicadas en Puebla, así como su relación con la efectividad organizacional, misma que se alcanzó como puede observarse en el apartado resultado. En cuanto a las implicaciones teóricas, se puede concluir que la cultura organizacional, específicamente la cultura adhocrática y la cultura jerarquizada pueden influir positiva o negativamente sobre la efectividad de las pequeñas empresas constructoras.

Lo cual es consistente con el estado del arte, que indica que la cultura puede generar una ventaja competitiva (por ejemplo, Scholtz, 1987; Ogbanna, 1993, Rodríguez, 2010). Desde el punto de vista práctico es posible sugerir que para que las pequeñas empresas constructoras analizadas, es fundamental crear y sostener una cultura orientada a la cultura adhocrática ello implica que: a) Los miembros deben tener espíritu emprendedor: b) Los líderes son considerados innovadores y tomadores de riesgo: c) La empresa estimula la iniciativa individual. Por último, futuros trabajos podrían retomar esta investigación para abordar elementos que quedan pendientes de analizar, como los tipos de cultura predominantes en el conglomerado de las micro, pequeñas y medianas empresas (mipymes) y en cada sector específico de actividad. O bien, se podría revisar y discutir la relación que se estudio en esta investigación, tomando como unidad de análisis cada sector o el tamaño de las empresas (micro, pequeñas o medianas); así como añadir variables de control, como el género de los líderes

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Rafaela Martínez Méndez. Maestra en Administración. Desde 1992 es Profesora-investigadora de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: rafaela72280@hotmail.com

María Antonieta Monserrat Vera Muñoz. Doctora en Dirección de Organizaciones. Desde 1986 es Profesora-investigadora de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: monseveram@hotmail.com

José Gerardo Serafín Vera Muñoz. Doctor en Administración. Desde 1986 es Profesor-investigador de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: gerver61@yahoo.com.mx



# CALIDAD DEL SECTOR TURÍSTICO EN MÉXICO

Oscar Hugo Pedraza Rendón, Universidad Michoacana de San Nicolás de Hidalgo

María Soledad Ramírez Flores, Universidad Michoacana de San Nicolás de Hidalgo

## RESUMEN

*La globalización de la economía mundial intensifica la competencia entre los destinos turísticos. Ante ello, resulta necesario emprender esfuerzos para mantener la posición privilegiada que actualmente gozan algunos países. Tal es el caso de México, que se distingue por ser uno de los líderes en el mercado del turismo al ocupar la décima posición en recepción de visitantes; pese a esto, aún no ha consolidado la cultura de la calidad y competitividad, como consecuencia muestra una tendencia a rezagarse en el ranking de competitividad de los principales destinos turísticos en el mundo.*

**PALABRAS CLAVE:** Calidad, Liderazgo, Servicios Turísticos

## QUALITY OF TOURISM INDUSTRY IN MEXICO

### ABSTRACT

*The globalization of world economy intensifies the competition between tourist destinations. Given this, it is necessary to make efforts to maintain the privileged position currently enjoyed by some countries. Such is the case of Mexico, which is distinguished as one of the leaders in the global tourism market by occupying the tenth position in the reception of visitors, although this has not yet established a culture of quality and competitiveness, as a result shows a tendency to linger in the competitiveness ranking of the top tourist destinations in the world.*

**JEL:** L83,L15,M10,M16

**KEYWORDS:** Quality, Leadership, Tourism Services

## INTRODUCCIÓN

El término liderazgo hace referencia a la influencia interpersonal ejercida en una situación, que se encuentra dirigida a través del proceso de comunicación humana y la consecución de uno o diversos objetivos específicos (Chiavenato, 1993; Davis, 2003; Gibson, 2003). Sin embargo, existen diversas aplicaciones de este término, independientemente de la categoría de liderazgo que se maneje, no queda duda que para adquirir la posición de líder, se requiere cumplir con características que implican la adopción de estrategias y de planificación; orientadas a la administración eficiente de recursos: productivos, económicos, financieros, institucionales y humanos. Al contar con dichas características se adquiere una posición privilegiada en relación a otras personas, empresas, regiones o países, según sea el caso. No obstante, cuando su calidad es escasa, se pone en riesgo su privilegiada situación.

En este contexto, se expone la calidad de los servicios turísticos mexicanos; así como, las condiciones que influyen de manera positiva y negativa. Esto, con la finalidad de emitir una serie de recomendaciones, para propiciar su incremento. Los aspectos que favorecen el desarrollo turístico en México, se encuentra en su diversidad, que lo ubica en el décimo lugar a nivel mundial y que a su vez, le permite poseer gran potencial y atractivo para el desarrollo de nuevos segmentos de mercado, tal es el caso actividades vinculadas con el turismo de naturaleza —ecoturismo, turismo rural y turismo de aventura—. Sumado a esto, la calidez de su gente y la pasividad, que aún perdura en la mayoría de sus destinos turísticos;



aspectos que son valorados y aprovechados por empresarios nacionales y extranjeros que creen y apuestan en México, como una opción viable de inversión y que paulatinamente buscan incorporar el uso de tecnologías con la finalidad de forjar un desarrollo de la actividad turística. El sector gubernamental ha fortalecido sus acciones en materia de política económica, vislumbrando al sector turístico como pieza clave para el desarrollo humano sustentable del país.

Bajo este contexto, se aprecia que sin duda México, cuenta con gran cantidad de atributos para igualar su indiscutible liderazgo con su competitividad. No obstante, requiere innovar e implementar acciones continuas y precisas, en materia de capacitación, promoción, calidad del servicio, certificación laboral, cultura turística, financiamiento y normatividad ambiental. Lo anterior, ayudará a elevar la calidad de sus servicios y destinos turísticos y sobre todo le permitirá obtener beneficios superiores al promedio con un aprovechamiento sustentable a corto y largo plazo.

### Turismo Mundial en México

El turismo es una de las principales actividades económicas a nivel mundial, según la Organización Mundial de Turismo (OMT) en 2010, se registraron 932 millones de llegadas de turistas y en 2011, se obtuvieron ingresos por 856 millones de dólares (OMT, 2011a). En México la Secretaría de Turismo (sectur, 2010), reporto 91,462 millones de visitantes internacionales e ingresos por 13,289 millones de dólares en 2011, su aportación al Producto Interno Bruto (PIB) en 2008 fue de 576,159.90 millones de pesos, en 2007 se emplearon 1,740,000 personas; además, la inversión privada generada por esta actividad superó lo presupuestado en el sexenio del 2000-2006, paso de 9 mil millones de dólares a 11 mil 852 mil millones de dólares, lo que hizo de esta actividad la más rentable del país.

Por esta razón, desde hace más de diez años este país se ha consolidado como uno de los líderes en turismo mundial; ya sea, por el número de turistas que recibe o por la enorme cantidad de divisas, que esta actividad deja al país. En 2010 México se ubicó a nivel mundial, dentro de los primeros diez países que reciben mayor cantidad de visitantes, siendo el único país de América latina en aparecer como líder mundial. En cuanto a generación de divisas, México, se situó en lugar número quince, en 2007. Esto, pese al inicio de la crisis económica mundial a finales de 2007, México se mantuvo dentro de los primeros veinte lugares en cuanto a ingresos. Del continente Americano sigue siendo Estados Unidos el que ocupa el primer lugar, seguido de Canadá (13° en la clasificación mundial) y en tercer lugar México.

### El Concepto y Medición de la Calidad de los Servicios Turísticos

La concepción de calidad, en cada momento histórico ha tratado de dar una respuesta adecuada a diferentes contextos económicos, industriales, socioculturales o tecnológicos, así como a las distintas demandas del mercado (Alonso, 2006). Varios autores coinciden que fue hasta el siglo XX cuando se empezó a especializar la calidad en diferentes ámbitos, iniciando con la calidad en la elaboración de productos y recientemente en servicios. Independientemente del concepto de calidad, debido a la naturaleza intangible y de múltiples facetas de muchos servicios, puede resultar más difícil evaluar la calidad de un servicio, que la calidad de un bien. Debido a que los clientes a menudo se involucran en la producción del servicio. Las investigaciones más extensas sobre la calidad en los servicios están poderosamente orientadas al usuario. En otras investigaciones identificaron los distintos criterios para la evaluación de la calidad en el servicio que al presentar un alto grado de correlación las conjuntaron en 5 dimensiones: 1. Tangibles (aparición de los elementos físicos), 2. Confiabilidad (un desempeño confiable y preciso), 3. Actitud positiva (prontitud y espíritu servicial), 4. Garantía (competencia, cortesía, credibilidad, seguridad), 5. Empatía (acceso fácil, buenas comunicaciones y comprensión al cliente); cada uno de los aspectos anteriores puede ser evaluado de manera sencilla; ya sea mediante encuestas o entrevistas aplicados al destino que se desee evaluar.



### Instrumentos Para Medir la Calidad en los Servicios Turísticos

Para medir la calidad de los servicios turísticos, se ha implementado: normas, certificados y programas; internacionales, locales y nacionales; entre los cuales se encuentran las normas ISO, las NOM's, entre otros. *Las Normas ISO 9000 como Instrumento para incrementar la Competencia Laboral y la Calidad en los Servicios Turísticos de Empresas Mexicanas* La norma ISO 9000, ha venido a formar en años recientes, la estrategia de algunas empresas que desean insertarse o permanecer en el mercado internacional. Su aplicación en las empresas mexicanas, si bien ha ido en aumento, estimándose un total que oscilaba en 1997, entre las 500 y 1,000 empresas certificadas (industriales, comerciales y de servicios). Mientras que para el año 2000, son unas cinco mil empresas mexicanas las que habrían obtenido la certificación ISO 9000, cifra que representa un incremento del 108.3 %. En el año 2006, las empresas certificadas por esta serie de normas fue de 7, 000, es decir, más del 500 % con respecto a 1997.

Entre las empresas que certifican la calidad, por mencionar algunas se encuentran: BVM: Bureau Veritas Mexicana, CALMECAC: Calidad Mexicana Certificada, IMNC: Instituto Mexicano de Normalización y Certificación, NORMEX: Sociedad Mexicana de Normalización y Certificación, SGS: Société Générale de Surveillance de México, TÜV-M: TÜV América de México, TÜV-RM: TÜV Rheinland de México y UL: UL de México. Para 2006, las empresas mexicanas que contaban con la certificación de la norma ISO-9001, se distribuían de la siguiente forma: 50% pertenecían al sector servicios, 40% al manufacturero, 4% gas y electricidad, 3 % construcción, 2% minería y el resto a otros. Entre las empresas o instituciones que tienen alguna certificación de la serie ISO 9000, están: la Secretaría de Comercio y Fomento Industrial, Air France cargo México, Aduana del aeropuerto internacional de la ciudad de México; certificada con la norma ISO 9002.

#### *Otros Certificados, programas y normas que certifiquen la calidad de los servicios turísticos en México*

Las certificaciones relacionadas a la calidad de los servicios turísticos en México aún son muy limitadas comparadas con la amplia gama de certificaciones que ya se implementan en otros países como es el caso de España, los certificados que hay a nivel nacional añadiendo los de algunas instituciones. Tal vez se carezca de información en cuanto a certificados vigentes, sin embargo es un reflejo del atraso en cuanto a la importancia de las empresas turísticas mexicanas que faltan de garantizar que los servicios que ofrecen son de calidad y de que más instituciones se especialicen para certificar los servicios ya que son parte de las bases fundamentales para la satisfacción de las necesidades del turista (sectur, 2011a).

### Factores Que Favorecen el Desarrollo del Turismo en México

Existen gran número de factores que favorecen el desarrollo del turismo en México, ya sea desde el punto de vista ambiental, económico o social, por ejemplo:

*Sus recursos y atractivos naturales y culturales:* Al contar con muchos sitios de patrimonio de la humanidad y poseer un nivel de participación en numerosas ferias del sector y efectivas campañas de marketing y de marca para atraer turistas. Por tal motivo, ocupo el lugar 25 en cuanto a atractivos naturales.

*La calidez de su gente:* Los mexicanos son ampliamente reconocidos en el mundo por su amabilidad y buen trato hacia los extranjeros, su notable actitud servicial y afamada cordialidad que realmente hace sentir a los visitantes que están entre amigos.

*La pasividad que aún perdura en algunos destinos turísticos:* Si bien es cierto, existen conflictos sociales e inseguridad en México, se debe puntualizar que no es en todo el país; la mayor parte de las regiones y



destinos turísticos ofrecen a los visitantes tranquilidad, privacidad y la seguridad de que realicen sus actividades de ocio y recreación de manera confortable.

*La disposición y ganas de hacer bien las cosas y sacar adelante a México:* Otra distinción del mexicano es su deseo de superación, por lo que constantemente busca mejorar su nivel de vida no solo en el ámbito económico sino también desarrollando y mejorando sus habilidades.

*Tendencia a incorporar el uso de tecnologías en el desarrollo del turismo:* Con la finalidad de ofrecer un servicio de manera más eficiente muchas empresas turísticas adquieren nuevas tecnologías y capacitan a sus empleados en la utilización de las mismas, lo cual beneficia de manera importante a los turistas y a los prestadores de servicios turísticos ya que pueden tener acceso a internet, sistema de localización o GPS, servicios de telecomunicaciones y sistemas de reservaciones.

*Empresarios que creen y apuestan en México:* Existen grandes flujos de inversión privada en México, tanto nacional y extranjera. En el último caso, predomina la inversión de origen estadounidense. No obstante, en años recientes y gracias a la participación y promoción del país en eventos internacionales en distintas partes del mundo ha crecido el interés de empresarios de España, Japón, China, Arabia Saudita entre otros por invertir en el turismo mexicano.

*Un gobierno que vislumbra al sector turístico como pieza clave para el desarrollo económico del país.* En los distintos ámbitos el gobierno mexicano da prioridad al turismo dado los grandes beneficios económicos que genera, no solo al sector de servicios, sino también a todas las actividades del sector primario y secundario, además favorece a la creación de empleos, mayor ingreso de divisas, así como; a la inversión y aumento de comercios.

## METODOLOGÍA

Para la presente investigación se llevó a cabo un análisis documental de diversos autores que hablan sobre calidad y sobre turismo, así como el análisis de datos que proporcionan distintos organismos como lo son: INEGI, Secretaría de Turismo, Secretaría de Economía, Organización Mundial de Turismo. La principal característica de la investigación es que se hizo un consenso de las variables que analizan cada uno de los autores y organismos sobre la calidad y el turismo, y en base a los obtenidos y analizados se llegó a algunos resultados.

## RESULTADOS DE LA INVESTIGACIÓN

Aunque, es evidente la importancia adquirida por la actividad turística en el ámbito mundial y nacional, para que los países puedan conservar su privilegiada posición de líder, tendrán que complementar esa condición con todos los elementos que hacen a una nación competitiva. Desgraciadamente, en el caso de gran número de países, la calidad, es un factor relegado a segundo término. Esta situación, constituye una fuerte amenaza para países que carecen de elementos (físicos, económicos, legales) para ostentar una elevada competitividad. Y que paradójicamente, son enlistados por organismos mundiales, como líderes dentro del turismo mundial al recibir un gran número de divisas y turistas.

Tal es el caso de México, que sin duda cuenta con gran cantidad de atributos para igualar su liderazgo con su competitividad. Asunto que debiera ser prioritario, ya que su desarrollo económico y social dependen en gran medida de esta actividad. Sin embargo, a través de este estudio se detectaron varios elementos que demuestran que existen condiciones que incluyen en la baja competitividad en los servicios turísticos de México, entre estos destacan: la mala calidad de la infraestructura turística, la inseguridad, las incongruencias políticas y la mala aplicación de estrategias turísticas, así como; el exceso de burocracia, la carencia de una cultura de calidad. Con fundamento en la investigación realizada se emiten una serie de recomendaciones:



I. Mejorar la calidad educativa, con materias que ayuden a la formación social y cultural de las personas, con programas o temas de educación cívica; en los cuales se fomente el respeto, la tolerancia y el trabajo en equipo, entre otros.

II. Implementar en mayor medida programas que certifiquen la capacitación del personal, para la mejora de procesos y procedimientos en la prestación de servicios.

III. Generar condiciones que propicien, que más instituciones manejen programas de capacitación para jóvenes y estudiantes enfocados a su futura integración al ámbito laboral.

IV. Se deben otorgar las facilidades, para que más empresas y trabajadores busquen certificarse con calidad.

V. Realizar y fomentar la investigación del fenómeno turístico; así como, originar información veraz y actualizada por parte de las instituciones gubernamentales; añadiendo que se debe mejorar el acceso a la información.

VI. Fomentar la diversificación de las actividades turísticas además de incentivar apoyos a nuevos proyectos en especial los elaborados por habitantes locales, en base a créditos, reducción de trámites y tiempo de respuesta, etc.

VII. Incentivar a empresas socialmente responsables, para fomentar el uso de energías alternativas para el cuidado de los recursos naturales, a través del reciclaje, el correcto manejo de residuos y desechos y, el adecuado tratamiento de aguas residuales, etc.

VIII. Realizar las gestiones necesarias para la modernización y mantenimiento de la infraestructura turística, vías de comunicación, tecnologías y telecomunicaciones.

IX. Difundir con mayor frecuencia, a más sectores de la población y empresas los programas de capacitación que ofrecen instituciones como SECTUR, Secretaría del Trabajo y Asociaciones Turísticas.

X. Revalorizar el recurso humano, tanto el perteneciente a mandos medios y altos, como personal que se encuentra en contacto directo con el turista. Ya que, la realización de una eficiente labor, repercute en la imagen que; la empresa, el destino turístico y país; dan al turista, nos visita.

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## BIOGRAFÍA

Oscar Hugo Pedraza Rendón es Doctor en Ciencias con especialidad en Ciencias Administrativas por el Instituto Politécnico Nacional. Profesor Investigador en la Universidad Michoacana de San Nicolás de Hidalgo. Autor de libros y artículos científicos y ponente en diversos países. Miembro del Sistema Nacional de Investigadores. Dirección institucional: Av. Francisco J. Mujica S/N. Morelia, Michoacán, México. E-mail: [ohprend@hotmail.com](mailto:ohprend@hotmail.com)

María Soledad Ramírez Flores es Maestra en Ciencias en Comercio Exterior por el Instituto de Investigaciones Económicas y Empresariales de la UMSNH. Alumna de tiempo completo en el Doctorado en Ciencias en Negocios Internacionales del mismo Instituto. Se puede contactar en el edificio ININEE, Ciudad Universitaria, Morelia, Michoacán, Correo electrónico: [lic.msramirez@live.com.mx](mailto:lic.msramirez@live.com.mx)



## EQUIDAD DE GENERO EN EL MERCADO LABORAL

Martha Josefina Castrillón Rois, Universidad de la Guajira

Lorena Esther Gómez Bermúdez, Universidad de la Guajira

Edilberto Rafael Santos Moreno, Universidad de la Guajira

### RESUMEN

*En toda la historia de la humanidad, siempre se ha marcado la diferencia entre hombres y mujeres, anteriormente, las mujeres no tenían ningún derecho en la sociedad, no tenían ni voz ni voto; ya que mediante la distribución del trabajo las tareas quedaron asignadas de tal manera que el hombre se dedicaba a trabajar y las mujeres a los quehaceres del hogar y la familia. Bajo esas condiciones, las mujeres vivieron por muchos años en la misma situación, sin embargo poco a poco el género femenino han tenido la capacidad e inteligencia de abrirse espacios en un mercado laboral altamente competitivo. Es necesario entonces, hablar de Equidad de Género, entendido como la capacidad de ser equitativo, justo, es decir, tener todos la misma oportunidad e igualdad de condiciones, en cualquier actuar de la vida social, económica y política. Desde esa perspectiva, actualmente la desigualdad de género ha pasado a ser una problemática de todos los gobiernos y organismos internacionales, aunque se ha trabajado y se ha avanzado en la igualdad de género, todavía se puede decir, que la desigualdad continua, y con esto se ha estancado el crecimiento y desarrollo social de las mujeres en todo el mundo. El presente trabajo, tiene como objetivo realizar un análisis de los principales indicadores del mercado laboral desagregado por sexo, en el Municipio de Riohacha La Guajira Colombia, está investigación mostro la urgente necesidad de establecer políticas públicas de equidad de género, que propicie la igualdad de oportunidad entre hombres y mujeres*

**PALABRAS CLAVE:** Equidad de género, mercado laboral, empleo, desempleo, subempleo

## EQUALITY OF GENDER IN THE LABOUR MARKET

### ABSTRACT

*In the history of mankind, has always set the difference between men and women, previously, the women had no rights in society, had no voice or vote; Since using the distribution of work tasks were assigned in such a way that the man was devoted to work and women to household chores and family. Under these conditions, the women lived for many years in the same situation, however slowly the gender female have had the ability and intelligence to open spaces in a highly competitive labour market. It is necessary to then talk about equity of gender; understood as the ability to be fair, equitable, that is, have all the same opportunity and equal, in any act of the social, economic and political life. From that perspective, currently inequality of gender has become a problem of all Governments and international organizations, although it has worked and has made progress in equality of gender, can you still say, that inequality continues, and this has stalled growth and social development of women around the world. The present work aims to carry out an analysis of the main indicators of the labour market, disaggregated by sex, in the municipality of Riohacha La Guajira Colombia, is research showed the urgent need to establish public policies for gender equality, which is conducive to equality of opportunity between men and women.*

**JEL:** D63, E24, J16, J21, J23, J71

**KEYWORDS:** Gender equity, labor market, employment, unemployment, and underemployment



## INTRODUCCIÓN

En los últimos años, los diferentes gobiernos han involucrado el tema de equidad de género, como un compromiso para avanzar hacia el empoderamiento de las mujeres en el ámbito económico, político cultural y social en la región y su inclusión en el mercado laboral, sustentándose en la eliminación de todas las formas de discriminación. En Colombia, se han presentado avances significativos, aunque no suficientes, en la igualdad de hombres y mujeres, en aspectos como acceso a la educación, al mercado laboral, participación política, en altos niveles jerárquicos de las organizaciones; en la actualidad la población femenina ha alcanzado importantes logros, que les permiten una mayor participación en las decisiones locales y nacionales. También se han logrado importantes avances legislativos que protegen a las mujeres y promueven la inclusión en el mercado laboral. El presente trabajo pretende realizar un análisis de los principales indicadores del mercado laboral desagregado por sexo, en el Municipio de Riohacha La Guajira Colombia. La investigación es de tipo documental, cuya estrategia metodológica es la recolección de la información, a través de la Gran Encuesta Integrada de Hogares del Departamento Administrativo Nacional de Estadísticas (DANE).

## REVISION LITERARIA

1. El concepto de género, según la Organización Mundial de la Salud (2012), hace referencia a los estereotipos, roles sociales, condición y posición adquirida, comportamientos, actividades y atributos apropiados que cada sociedad en particular construye, asigna a hombres y mujeres. Todos ellos pueden llevar a desigualdades y, a su vez, estas desigualdades pueden causar inequidad entre los derechos de hombres y mujeres, según Palacio (2009). El análisis de género no es sólo el estudio de la mujer, sino que es el análisis de las normas, las creencias, los derechos, las obligaciones y las relaciones que sitúan a hombres y mujeres de forma diferente en el conjunto de la sociedad. Estas relaciones son las que llamamos de género. Dichas relaciones son de poder y sitúan al conjunto de las mujeres en una posición de desigualdad respecto a los hombres, es decir, de subordinación.

2.

3. Según Sojo (2002), esto no quiere decir que cada mujer esté subordinada a un hombre en concreto, sino que la organización social de las relaciones de género sitúa al conjunto de las mujeres en una posición de inferioridad respecto al conjunto de los hombres; así mismo, ellas históricamente se han dedicado a desempeñar el papel de ama de casa en el hogar y la dirección de la familia. Esta forma de vida ha pasado de generación en generación; sin embargo, las mujeres a través del tiempo, han demostrado tener amplias capacidades para actuar eficientemente en el ámbito económico, político y social, alcanzando excelentes resultados. Muchas son las contribuciones de la mujer al progreso de una País y específicamente; la mujer, ha alcanzado espacios importantes en la sociedad; luchando contra prejuicios y oposiciones, se ha destacado en diferentes campos, logrando espacios importantes en cargos de elección popular, promoviendo sus derechos en las constituciones políticas de muchos países como son: igualdad de oportunidades, libertad, entre otros.

4.

En este sentido, a pesar de los grandes cambios ocurridos en el rol de la mujer en la sociedad, todavía continua haciéndose cargo de las tareas del hogar y del cuidado de la familia, convirtiéndose esto en el factor de mayor peso que incide en la desigualdad entre mujeres y hombres, disminuyendo las posibilidades de la población femenina a acceder al mercado laboral. PNUD (2012). Las mujeres tienen más dificultades para vincularse laboralmente, lo que evidencia su mayor participación en la economía informal, dobles jornadas de trabajos, baja remuneración, escasa representación política, invisibilidad social, agravándose así la situación de marginamiento y discriminación de la mujer, frente a esta problemática, las mujeres se han organizado para presionar a los Gobiernos, con el fin de que se reconozcan sus derechos, buscando la eliminación de discriminación que conlleven a la igualdad de hombres y mujeres. De esta forma, se ha logrado que organismos internacionales establezcan políticas estructurales sobre equidad de género y reoriente papel de la mujer dentro de la sociedad.



En este sentido, El Banco Mundial, buscando cerrar la brecha de desigualdad en el acceso hacia las oportunidades económicas, fomentando mayor participación de las mujeres en la política y en los niveles más altos de los sectores públicos y privados; la Organización Internacional del Trabajo (OIT), busca promover la igualdad de oportunidades para que las mujeres y hombres accedan a un trabajo decente (trabajo bien remunerado, productivo y realizado en condiciones de libertad, equidad, seguridad y dignidad humana); La Organización de las Naciones Unidas (ONU Mujeres), impulsando políticas de violencia contra las mujeres, paz y seguridad, liderazgo y participación y empoderamiento económico de las mujeres; El Programa de las Naciones Unidas para el Desarrollo(PNUD), impulsando la transversalización de género, es decir, el proceso de las implicaciones para hombres y mujeres en cualquier acción planeada, incluyendo la legislación, políticas y programas, en todas las áreas y niveles y El Empoderamiento de las mujeres; La Comisión Económica para América Latina (CEPAL), promueve la implementación de políticas públicas para la igualdad de género:

El Empoderamiento de las mujeres en las regiones y el países; entre otras instituciones u organizaciones que promueven en todos los países la igualdad de género. En este sentido, los países han aprobado y sancionado leyes que buscan promover la equidad de género en el ámbito político, cultural, económico y social. En Colombia, “aunque en las últimas décadas se han obtenido avances, algunos indicadores muestran todavía la persistencia de graves discriminaciones que influyen negativamente sobre el desarrollo pleno de las mujeres y que se reflejan, entre otras cosas, en altos índices de violencia basada en género –VBG–, serias desigualdades en el mercado laboral y baja participación en los cargos de poder y de toma de decisiones. En este contexto, potenciar el papel de la mujer en la sociedad y atender sus intereses estratégicos, y necesidades, se configura en un tema de justicia, de reconocimiento, en pro de cumplir los compromisos del Estado Colombiano con las mujeres y con la comunidad internacional ratificados en convenios y en tratados internacionales en el camino de lograr la igualdad de género y la equidad social. Para plantear políticas publicas con equidad de genero, es necesario utilizar indicadores del mercado laboral, Estos indicadores, permiten visibilizar, cuantificar, y conocer la problemática de desigualdad de género. PNUD (2012)

5.

#### Mercado Laboral Desde la Perspectiva de Género, en el Municipio de Riohacha, la Guajira Colombia

A continuación, se realiza un análisis detallado de las principales variables que determinan el comportamiento del mercado laboral, desagregados por sexo; tales como la tasa global de participación (TGP), tasa de ocupación, tasa de desempleo, los indicadores se analizaran para el municipio de Riohacha, La Guajira, Colombia para el periodo comprendido entre el año 2008 a 2012, (teniendo en cuenta que el 2012 es un promedio de nueve meses: enero – septiembre), así mismo se realiza un análisis para el año 2011; la información fue extraída de las Bases de Datos de la Gran Encuesta Integrada de Hogares del Departamento Nacional de Estadísticas de Colombia (DANE).

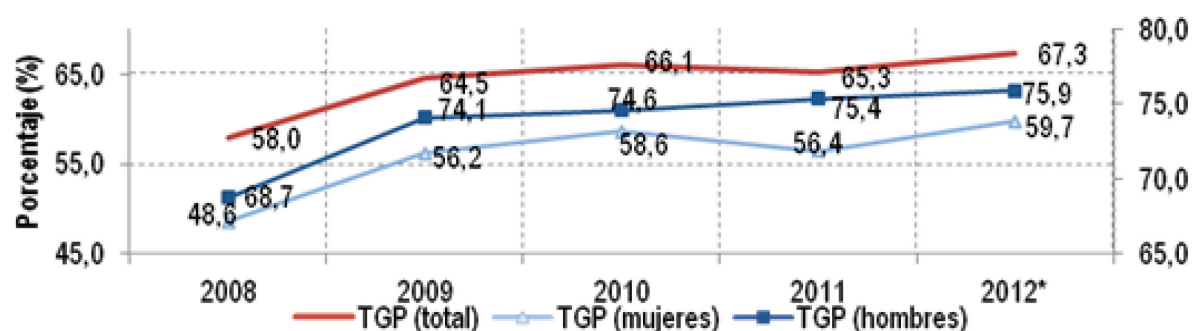
Al analizar la estructura de la población en la fuerza de trabajo, en el municipio de Riohacha, se observo que para el año 2011, la población total fue de 186.731 habitantes, de los cuales 59.845 hombres y 68.224 mujeres, se encontraban en edad de trabajar (PET); así mismo, se encontro que 45.108 hombres y 38.469 mujeres, constituían la población económicamente activa (PEA); en el mismo sentido, 14.737 hombres y 29.755 mujeres constituían la población económicamente inactiva (PEI). Analizando la PEA, se encontró una población de desocupados (PD) de 2.628 hombres y 6.402 mujeres, así mismo, se observo una población total de ocupados(PO) de 42.480 hombres y 32.067 mujeres. Ahora bien, del total de ocupados, 23.128 hombres y 16.860 mujeres se encontraban plenamente ocupados ; por ultimo, la poblacion subempleada, estaba constituida por 19.352 hombres y 15.207 mujeres.



### Principales Indicadores Laborales del Municipio de Riohacha, Por Sexo. Tasa Global de Participacion

En la Figura 1 se muestra un aumento gradual sostenible en la TGP, al pasar de 58.0% en el 2008 a 67.3% en el 2012, así mismo refleja un comportamiento desfavorable hacia las mujeres, lo cual se traduce en tasas de participación más bajas que las de los hombres, esas diferencias entre mujeres y hombres, se presenta a pesar de los múltiples esfuerzos de la mujer en incorporarse al mercado laboral. Fuente: Elaboración propia, GEIH (DANE).

Figura 1: Tasa Global de Participación. Riohacha, la Guajira. 2008- 2012\*



Para un análisis más específico de estas diferencias, se calcula la Brecha de Género en la Tasa Global de Participación en el periodo de 2008 – 2012.

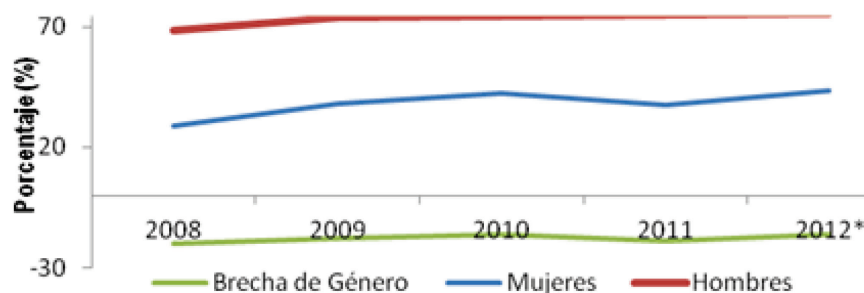
Tabla 1: Evolución de la Brecha De Género en la Tasa de Global de Participación, en Riohacha, Años 2008-2012

Tasa Global de Participación (%)	2008	2009	2010	2011	2012*
Mujeres	48.6	56.2	58.6	56.4	59.7
Hombres	68.7	74.1	74.6	75.4	75.9
Brecha de Genero	-20.1	-17.9	-16.0	-19.0	-16.2

En la tabla 1 se observa una brecha de género negativa en la TGP en los años 2008-2012, lo cual indica que aunque la incorporación de las mujeres al mercado de trabajo ha ido en aumento, las diferencias con respecto a los hombres se mantienen; según el Observatorio de Genero de América Latina y el Caribe (2011), esta situación podría ser el reflejo de la División social del trabajo que determino que las mujeres estuviera a cargo de la reproducción, y los hombres se encargaran de las tareas productivas. Fuente: Elaboración propia, GEIH (DANE).



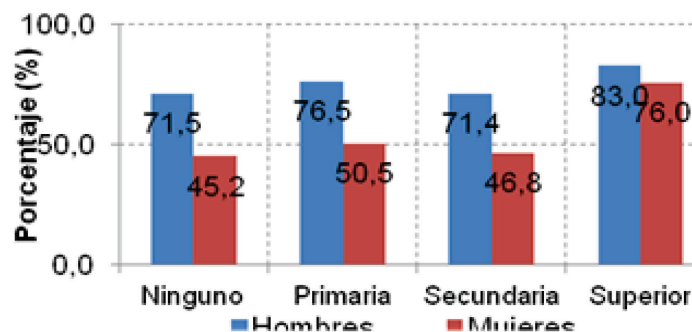
Figura 2: Evolución de la Brecha de Género en la Tasa de Global de Participación, en Riohacha, Años 2008-2012



En la Figura 2 se observa una brecha de género negativa en la tasa global de participación en los años 2008-2012, así mismo refleja mayor participación de los hombres con respecto a las mujeres. Fuente: Elaboración propia, GEIH (DANE).

Características De Las Tasa Global De Participación, Por Sexo Y Nivel Educativo, En El Municipio De Riohacha. En la Figura 3 La TGP por sexo y nivel educativo, para el año 2011, indica que la participación de los hombres es mayor en todos los niveles de educación, superan a las mujeres, así mismo, se puede decir que la participación laboral femenina se incrementa a medida que aumenta su nivel de estudio. Esto es coherente con lo que expresa Novales (1989), el cual señala que la educación es el factor principal a la hora de aumentar la participación laboral femenina. Fuente: Elaboración propia, GEIH (DANE).

Figura 3 : Tasa Global de Participación Por Sexo y Nivel Educativo, en Riohacha Año 2011



Con el propósito de establecer la posición relativa de la actividad femenina, se calcula el índice de participación relativa, dicho índice se obtiene mediante el cociente entre la tasa de participación global masculina y la tasa de participación global femenina. En la Tabla 2 al analizar el índice de participación relativa, se observa que en todos los niveles de estudios, la participación masculina en el mercado laboral, supera a las mujeres, por ejemplo; en el nivel de educación superior, se observa que la participación de los hombres es 1.1 veces mayor. Fuente: Elaboración propia, GEIH (DANE).

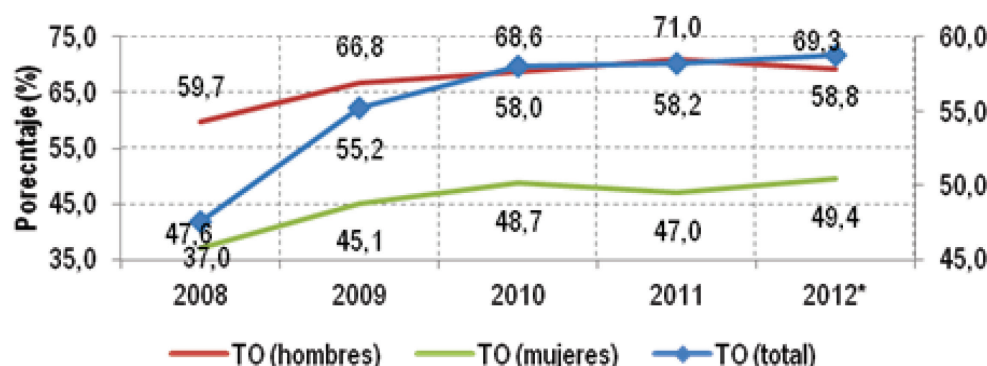


Tabla 2: Indice de Participación Relativa Por Sexo y Nivel Educativo, en Ríoacha Año 2011

Año 2011	HOMBRES (H)	MUJERES (M)	INDICE DE PARTICIPACION RELATIVA: (H/M)
Sin estudios	71.5	45.2	1.58
Primaria	76.5	50.5	1.51
Secundaria	71.4	46.8	1.53
Superior	83.0	76.0	1.1

Características De La Poblacion Ocupada, Por Sexo, En El Municipio De Riohacha. Al analizar la Figura 4 la tasa de ocupación por sexo, en el municipio de Riohacha, en el periodo comprendido entre los años 2008- 2012, persisten grandes diferencias entre las tasa de ocupación masculina y femenina, que dificultan una incorporación al mercado laboral en condiciones igualitarias. Fuente: Elaboración propia, GEIH (DANE).

Figura 4 : Tasa de Ocupación Por Sexo, en Riohacha, Años 2008 – 2012\*



A continuación se Analiza la evolución de la Brecha de Genero en la Tasa de Ocupación en el periodos de 2008 – 2012, para el municipio de Riohacha.

Tabla 3: Evolución de la Brecha De Genero en la Tasa de Ocupación, en Riohacha, Años 2008-2012

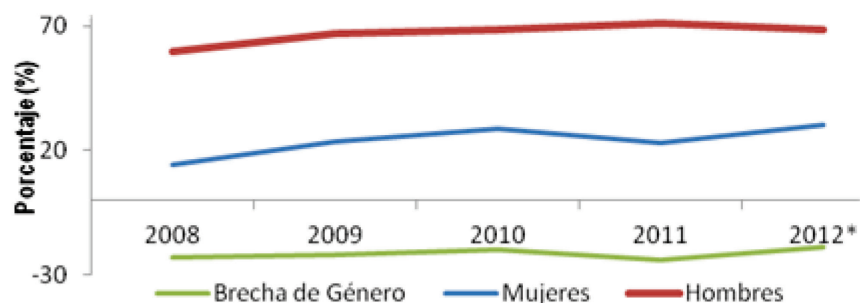
Tasa de Ocupación (%)	2008	2009	2010	2011	2012 <sup>+</sup>
Mujeres	37.0	45.1	48.7	47.0	49.4
Hombres	59.7	66.8	68.6	71.0	68.3
Brecha de Genero	-22.7	-21.7	-19.9	-24	-18.9

En la Tabla 3 se observa una Brecha de Genero Negativa, en los años de estudio, lo que deja entrever grandes diferencias en la tasa de ocupación; se observa que la tasa de ocupación masculina, supera a la



femenina en promedio en 21.4 puntos porcentuales, lo que indica que aunque la participación de las mujeres en el mercado de trabajo ha aumentado la población ocupada está compuesta principalmente por hombres. Fuente: Elaboración propia, GEIH (DANE).

Figura 5 : Evolución de la Brecha de Género en la Tasa de Ocupación, en Riohacha, Años 2008 – 2012\*

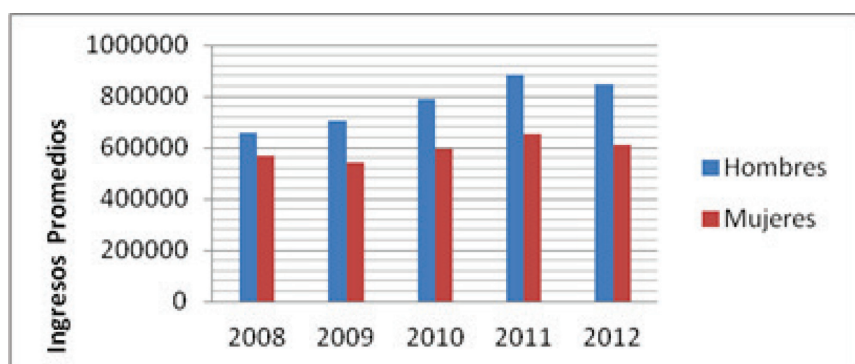


Al analizar la Figura 5 nos arrojó una brecha es negativa, los hombres se encuentra plenamente ocupados, aunque las mujeres aunque han aumentado su participación en los últimos años, esto no ha disminuido sus actividades y quehaceres en el hogar. Fuente: Elaboración Propia a partir de la GEIH. DANE.

#### Ocupados Por Sexo Según Ingresos, en el Municipio de Riohacha.

En la Figura 6 en los años 2008-2012, en Riohacha, los ingresos laborales de la población ocupada femenina es menor que la masculina; el salario promedio mensual de los hombres asciende a 777.170 pesos, mientras que las mujeres perciben un salario promedio mensual de 595.014 pesos; por lo tanto, el ingreso medio mensual de las mujeres es un 24.4% inferior al de los hombres. Fuente: Elaboración propia, GEIH (DANE).

Figura 6 : Ocupados Por Sexo Según Ingresos. 2008-2012.



A continuación se analiza la evolución de la Brecha de Género de los ocupados por sexo según Ingresos, en 2008-2012.

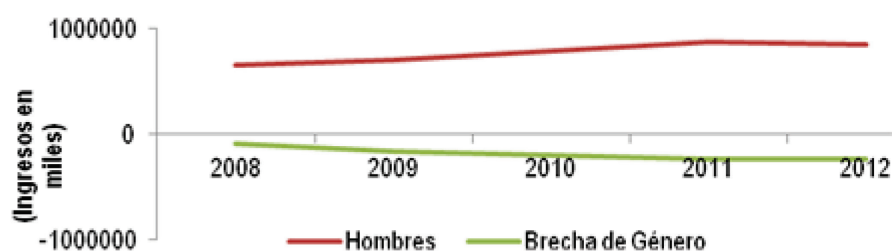


Tabla 4: Evolución de la Brecha de Género en los Ocupados Por Sexo Según Ingresos, en Riohacha, Años 2008-2012

Ingreso Promedio	2008	2009	2010	2011	2012
Mujeres	570.873	544.716	596.784	651.715	610.980
Hombres	657.213	707.399	790.210	883.163	847.815
Brecha de Género	-86.340	-162.683	-193.426	-231.448	-236.835

En la tabla 4 se observa una brecha de género Negativa en el ingreso promedio percibido en el periodo 2008-2012, presenta significativas diferencias a favor de la población masculina aumentando cada año, esta diferencia es debido a que los hombres se encuentran plenamente ocupados en todos los sectores económico, a excepción de los servicios sociales comunales y personales, en donde las mujeres tienen mayor participación, en los cargos de empleadas del servicio doméstica, en la que perciben bajos niveles de ingresos; tal como lo señala Anker (1998). Fuente: Elaboración propia, GEIH (DANE).

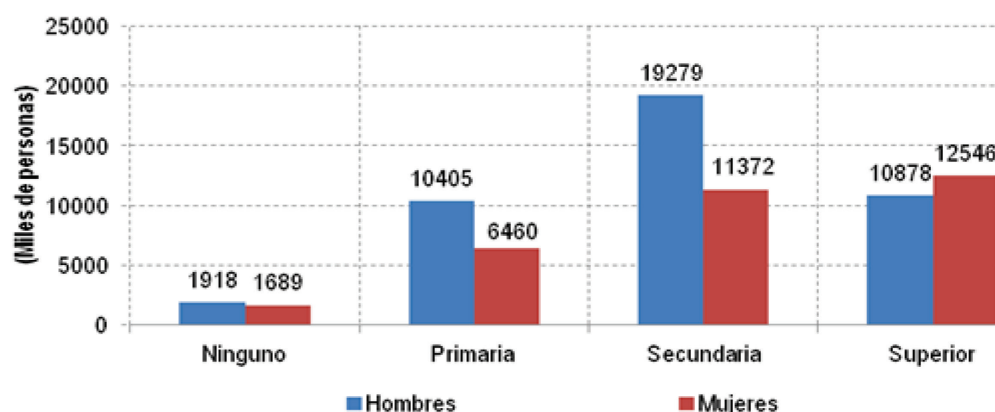
Figura 7: Evolución de la Brecha de Género en los Ocupados Por Sexo Según Ingresos, En Riohacha, en los Años 2008-2012



En la Figura 7 se observa una brecha negativa, en donde los hombres tienen mayor participación, en lo que respecta a los ingresos de las mujeres son muy bajos, lo cual ni siquiera aparecen en la Figura analizada. Fuente: Elaboración propia, GEIH (DANE).

#### Ocupadas Por Sexo Según Nivel Educativo, en el Municipio De Riohacha.

Figura 8 : Ocupados Por Sexo Según Nivel Educativo, en Río hacha, Año 2011





En la Figura 8 para el año 2011, la distribución de los ocupados por sexo según nivel educativo, muestra un alto número de hombres ocupados con bajo nivel de estudios (primarios y secundarios); la actividad laboral femenina aumenta a medida que incrementa su nivel de estudios. Se observa que en el nivel de educación superior, en el año 2011, existen más mujeres ocupadas con estudio superior que hombres. Fuente: Elaboración propia, GEIH (DANE).

#### Ocupados Por Sexo Según Rama de Actividad, en el Municipio De Riohacha.

En la Figura 9 se aprecia que la mayor concentración del empleo femenino es en servicios comunales sociales y personales (empleada doméstica), la mayor parte de los hombres se encuentra en comercio hoteles y restaurantes, transporte y construcción en este último se observa que existen sectores masculinizados. Fuente: Elaboración propia, GEIH (DANE).

Figura 9 : Ocupados Por Sexo Según Rama de Actividad, en Río hacha, Año 2011

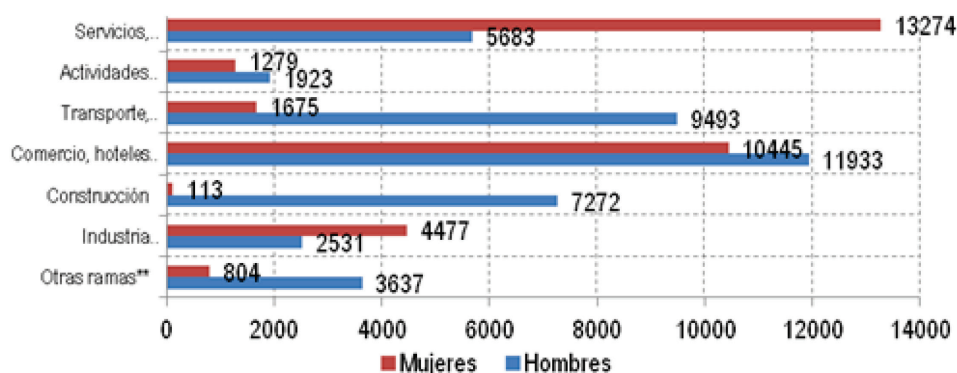


Tabla 5 : Indice de Feminizacion en Poblacion Ocupada Por Ramas de Actividad, en Río hacha, Año 2011

Rama de Actividad	Mujer (M)	Hombre (H)	Índice de Feminización (M/H)
Servicios comunales, sociales y personales	13.284	5.683	2.33
Actividades Inmobiliarias	1.279	1923	0.67
Transporte, almacenamiento y comunicaciones	1.675	9.493	0.18
Comercio, Hoteles y Restaurantes	10.445	11.933	0.87
Construcción	113	7.272	0.015
Industria Manufacturera	2.531	4.477	1.77
Otras ramas	804	3.637	0.22

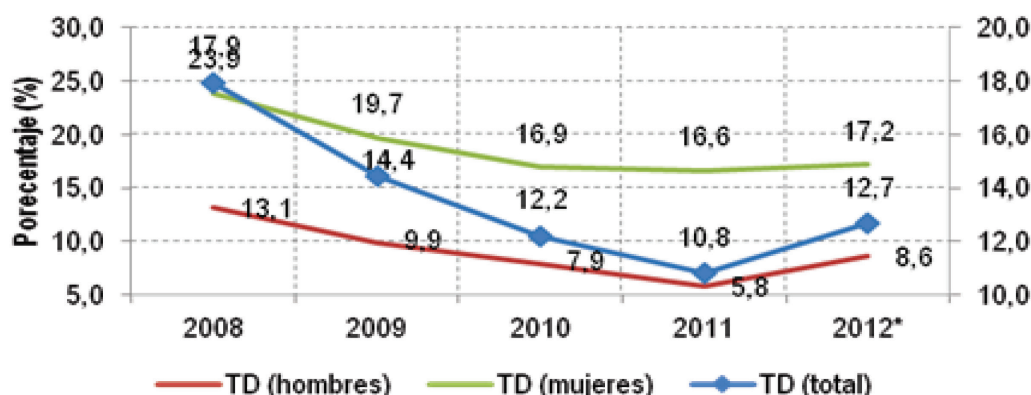
En la tabla 5 encontramos el índice de feminización que muestra, una población femenina que se encuentra en la mayoría de los sectores económicos, principalmente en la los servicios comunales, sociales y personales (2.33), seguida por la industria manufacturera (1.77). Los de menor participación de las mujeres es 0.015 en el sector de la construcción, seguido por el transporte, almacenamiento y comunicaciones con el 0.18. Fuente: Elaboración propia, GEIH (DANE)



### Características de la Tasa y Población Desocupada, Por Sexo, en el Municipio de Riohacha.

En la Figura 10 para los años 2008- 2011, se observa una la tasa desocupación de hombres y mujeres tuvo un comportamiento decreciente; la tasa desocupación femenina pasó de tener 23.9 % en el 2008 a 16.6 % en el 2011, al igual que los hombres, la tasa de desocupación paso de 13.1 % en el 2008 al 5.8% en 2011; lo anterior refleja, que la tasa global de participación en el mercado de trabajo de la población femenina, con el paso de los años, ha aumentado, coadyuvando a su plena realización y desarrollo personal. Fuente: Elaboración propia, GEIH (DANE)

Figura 10 : Desocupados Por Sexo En Riohacha, Años 2008 – 2011



A continuación se analiza la evolución de la Brecha de Género de la tasa de desocupación por sexo, en 2008-2012.

Tabla 6: Evolución de la Brecha de Género en la Tasa de Desocupación, en Riohacha, Años 2008-2012

Tasa Desocupación (%)	2008	2009	2010	2011	2012
Mujeres	23.9	19.7	16.9	16.6	17.2
Hombres	13.1	9.9	7.9	5.8	8.6
Brecha de Género	10.8	9.8	9.0	10.8	8.6

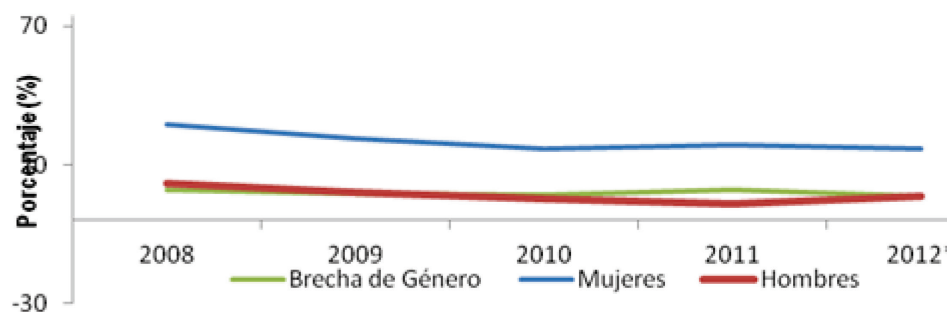
En la Tabla 6 se aprecia una Brecha de Género Positiva, en donde, los hombres tienen mayor participación en el mercado de trabajo; aunque los indicadores de desempleo para hombre y mujeres han disminuido, no necesariamente implica una mayor inserción del sexo femenino en el mercado laboral.

### METODOLOGIA

Esta investigación es de tipo documental, ya que la información se obtuvo a través de la Gran Encuesta Integrada de Hogares (GEIH - DANE), para su procesamiento se utilizó el software estadístico STATA. Se realizó un análisis de las principales variables del mercado laboral del municipio de Riohacha, La Guajira Colombia, para los años 2008 al 2012; teniendo en cuenta que el 2012 incluye un promedio de los 9 meses de enero a septiembre, tales indicadores son: tasa global de participación TGP por nivel educativo; tasa de ocupación, ocupados según ingresos, ocupados por nivel educativo, ocupados por rama de actividad, tasa de desocupados.



Figura 11: Evolución de la Brecha de Género en la Tasa de Desocupación, en Riohacha, Años 2008-2012



En la figura 11 en el municipio de Riohacha, existe muchas más mujeres desocupadas que hombres Fuente: Elaboración propia, GEIH (DANE).

## CONCLUSIONES

En cumplimiento a los mandatos legales Internacionales, el Gobierno Colombiano se ha incorporado dentro del plan de desarrollo nacional, departamental y municipal, el tema de equidad de género, y específicamente la inclusión de la mujer en el mercado laboral, para esto se trazaron políticas, planes, programas y proyectos, para disminuir la desigualdad entre hombres y mujeres. En este estudio, se reconoce que en Colombia, específicamente en el municipio de Riohacha, persisten grandes diferencias en las tasas de ocupación masculina y femenina, que dificultan una incorporación en el mercado laboral en condiciones igualitarias, debido a que existe concepciones machista y patriarcales, en donde se discriminan y no se reconocen los derechos fundamentales de la mujer, continúan las brechas salariales, ya que los ingresos de la población femenina son menores que los masculinos; aunque la población femenina ocupada se encuentra en menor proporción en todos los sectores de la actividad económica, la mayor representación de las mujeres se encuentra en el sector de los servicios comunales, sociales y personales con una mayor concentración en los servicios domésticos con unos salarios muy bajos. Aunque, la tasa global de participación en el mercado laboral de la población femenina, con el paso de los años ha aumentado, todavía es menor que la participación masculina.

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Lorena Esther Gómez Bermúdez, Ingeniera Industrial, Especialista en Gerencia Financiera, Magister en Gerencia de Proyectos de Investigación y Desarrollo, Candidato a doctor en Ciencia y Tecnología, Docente de tiempo completo ocasional en la Universidad de la Guajira en la Facultad de Ciencias Económicas y Administrativas. Integrante del grupo de investigación INNOVAR, Email: lgomez@Uniguajira.edu.co, loregomezber@hotmail

Edilberto Rafael Santos Moreno, Ingeniero Mecánico, Especialista en Planeación Educativa, Magister en Gerencia de Proyectos de Investigación y Desarrollo. Docente de Tiempo Completo de Planta en la Universidad de La Guajira en la Facultad de Ingeniería. Director del grupo de investigación INNOVAR. Email: esantos@Uniguajira.edu.co, esantosmoreno@hotmail.com

Martha Josefina Castrillón Rois, Economista, Especialista en Administración de Empresas, Magister en Gerencia de Proyectos de Investigación y Desarrollo, Candidato a doctor en Ciencia y Tecnología, Docente de tiempo completo ocasional en la Universidad de la Guajira en la Facultad de Ciencia Económicas y Administrativas, Integrante del grupo de investigación INNOVAR Email: mcastrillon@Uniguajira.edu.co, majocarois@gmail.com



# ANALISIS DE LA INSATISFACCION LABORAL EN UNA MEDIANA EMPRESA DE SECTOR SERVICIOS, EN PIEDRAS NEGRAS COAHUILA

Clara Patricia Buentello Martínez, Universidad Autónoma de Coahuila  
Nemecio Lorenzo Valenzuela Salazar, Universidad Autónoma de Coahuila  
Guillermo Morales Filogonio, Universidad Autónoma de Coahuila

## RESUMEN

*La insatisfacción laboral es un fenómeno que se ha abordado desde diversos enfoques: el de la Administración, el del Marketing, y por supuesto el de la Psicología. Dentro de este enfoque, se ha estudiado desde hace varios años, encontrando que se relaciona con una multitud de fenómenos como son, el autoestima del trabajador, su relación con sus superiores, relación con sus colegas de trabajo, remuneración y beneficios, horarios de trabajo, entre otros. Una de las áreas con las que se relaciona la insatisfacción laboral es la actitud de compromiso hacia el trabajo, que se refiere a que tanto interés muestra el trabajador con su empleo, y que tanto se involucra en el mismo. La insatisfacción laboral es un estado de ánimo negativo para los empleados, quienes desarrollan un papel laboral muy importante dentro de la organización. (Aparicio Pérez 2005). En este caso se investigara la insatisfacción laboral y la actitud de compromiso en el trabajo, a través de un cuestionario, que será de utilidad para analizar los factores de mayor incidencia que intervienen en la posible insatisfacción laboral, efectuar las recomendaciones necesarias para mejorar el ambiente, compromiso con la empresa, las relaciones personales y las condiciones de trabajo.*

**PALABRAS CLAVE:** Análisis, satisfacción e insatisfacción laboral, ambiente, relaciones personales, actitud, compromiso, trabajo

## ANALYSIS OF THE DISSATISFACTION LABOURAL IN A MEDIUM-SIZED ENTERPRISE SECTOR SERVICES, OF PIEDRAS NEGRAS, COAHUILA

### ABSTRACT

*The job dissatisfaction is a phenomenon that has been tackled from different perspectives: Administration, the Marketing, and of course the focus of Psychology, has been studied for several years finding that it relates a multitude of phenomena as they are, the self-esteem of the worker, his relationship with his superiors, relationship with your co-workers, pay and benefits, working hours, among others. One of the areas that is related to job dissatisfaction is the attitude of commitment towards work, which refers to both interest shows the worker with their employment, and that both engages in the same. The dissatisfaction labour is a negative mood for employees, who develop a very important role within the organization. (Aparicio Pérez 2005). In this case investigation into dissatisfaction and the attitude of commitment at work, through a questionnaire, which will be useful to analyze the factors of higher incidence influencing the possible labor dissatisfaction, make the necessary recommendations to improve the environment, commitment to the company, personal relationships and working conditions.*

**KEYWORDS:** Analysis, Satisfaction And Dissatisfaction Labour, Environment, Relationships, Attitude, Commitment, Work.



## INTRODUCCIÓN

La presente investigación, se realiza para poder aplicar en la práctica uno de los tantos conceptos que involucran al desarrollo organizacional: en este caso la insatisfacción en el trabajo y las repercusiones que puede tener para la organización en general, lo cual puede ser muy beneficioso al entender la relación insatisfacción-productividad en los trabajadores. El recurso más importante de la empresa es precisamente el recurso humano, de ahí parte la importancia de mantener un clima laboral bueno para que el empleado sea motivado y trabaje con mayor eficacia. Mediante el estudio de la insatisfacción, los directivos de la empresa podrán saber los efectos que producen las políticas, normas, procedimientos y disposiciones generales de la organización en el personal.

La eliminación de las fuentes de insatisfacción conlleva en cierta medida a un mejor rendimiento del trabajador, reflejado en una actitud positiva frente a la organización. La insatisfacción en el trabajo puede ser causada por diferentes razones que se presentan dentro de la organización y que provocan incomodidad al trabajador para poder realizar con eficiencia su trabajo. Que los empleados sean bien recompensados a través de sus salarios y sueldo acorde obviamente a las expectativas de cada uno. Que las condiciones del trabajo sean adecuadas, no peligrosas o incómodas lo cual hace mejor su desempeño. Además los empleados buscan dentro del trabajo que su jefe inmediato sea amigable comprensible y que los escuche cuando sea necesario.

La insatisfacción en el trabajo se refleja en la salida inminente de los empleados o que expresen situaciones que ayuden a mejorar las relaciones obrero-empresa, también de forma leal esperar que las condiciones mejoren. En el caso del presente trabajo, se estudiará a través de un análisis de la satisfacción laboral en una mediana empresa del sector servicios en Piedras Negras Coahuila. La cual cuenta con 31 trabajadores y para lo cual, se tomó una muestra de 31 trabajadores para la prueba de hipótesis. El objetivo general es comprobar por medio de un análisis, la repercusión negativa que tiene la insatisfacción laboral para la eficiencia de la organización.

## REVISIÓN DE LITERATURA

Podemos definir la insatisfacción laboral como una respuesta negativa del trabajador hacia su propio trabajo. Esta respuesta negativa o rechazo dependerá, en gran medida, de las condiciones laborales y de la personalidad de cada persona y hace referencia al estado de intranquilidad, de ansiedad o incluso depresivo al que puede llegar una persona que se encuentra insatisfecha laboralmente. La insatisfacción laboral puede afectar al rendimiento de los trabajadores y a la productividad de la empresa, por lo que las empresas u organizaciones deben tratar que sus empleados se encuentren satisfechos profesionalmente. Para ello, han de procurar que trabajen en un entorno físico adecuado y con unas condiciones favorables. Sitios ruidosos o lugares calurosos y congestionados o mal ventilados perjudican al trabajador y afectan negativamente a su rendimiento. Otra consecuencia de la insatisfacción es la desmotivación o falta de interés por el trabajo, que puede llegar a producir en el trabajador tal apatía, que incumpla con sus funciones de forma habitual. Por otro lado, esta situación, sea por el motivo que sea, puede llegar a producir ansiedad o estrés y, en caso extremo, el trabajador puede llegar a desarrollar una depresión. (Sargiotti, 2011) La insatisfacción laboral está íntimamente relacionada a una serie de elementos que influyen en el sentimiento de bienestar al realizar una tarea.

Por un lado, influyen en la satisfacción factores organizacionales como la retribución monetaria (salario), los aumentos, las promociones internas (y reconocimientos por la labor) y los beneficios (seguro médico, vacaciones, descuentos especiales en productos de la compañía, etc.). Asimismo, la *sensación de equidad*; es decir, la percepción de recibir igual salario ante iguales tareas, influye directamente en la motivación hacia el trabajo. Por otro lado, la satisfacción se encuentra íntimamente vinculada al tipo de tarea realizada. Por ejemplo, las tareas monótonas plantean serios problemas en cuanto a la *satisfacción*



*intrínseca* por el trabajo; es decir, la satisfacción como realización personal, como aporte a la humanidad, etc. Diferente es el caso para aquellas tareas que requieren de una participación más activa y creativa por parte del trabajador. Una persona puede sentirse insatisfecha porque no sabe lo que quiere y tal vez nunca lo haya sabido, de modo que ha aceptado el primer trabajo que ha salido a su paso. Si una persona no sabe lo que quiere, difícilmente se va a sentir satisfecha en el trabajo que realiza. (Aparicio Perez, 2005, pág. 1). Para muchas personas el trabajo aporta sentido a sus vidas, aumenta su autoestima, sienten que su labor es útil a los demás y encuentran un reconocimiento social. A través del trabajo, también se relacionan con otras personas y tienen la oportunidad de hacer amigos.

En algunos casos, supone una fuente de satisfacciones donde las personas encuentran cubiertas sus expectativas o deseos de prosperar y a través del cual logran independencia económica. Sin embargo, en otros muchos casos, es una fuente continua de insatisfacciones donde los trabajadores ven mermadas sus posibilidades de expansión o sus deseos profesionales, se encuentran ante un horario incompatible con la vida familiar, unas condiciones desfavorables o un trato hostil por compañeros o jefes. Es decir, una serie de aspectos o características que hace que las personas se sientan insatisfechas profesionalmente. Podríamos decir entonces que, ante *menor* presencia de factores de satisfacción extrínsecos (salario, beneficios) y/o intrínsecos, *mayor* presencia de insatisfacción laboral. (Buelga Otero, 1998).

La insatisfacción laboral provoca tensiones en el puesto de trabajo, reduce la productividad y dificulta la capacidad de innovar. Además, los trabajadores insatisfechos con su puesto de trabajo no están comprometidos con la empresa, por lo que esperan una oferta mejor para abandonarla, con el riesgo de pérdida de talento y conocimiento que esto supone. Con estos parámetros es evidente que los entornos con mayor insatisfacción laboral están peor posicionados para mejorar su competitividad y, como consecuencia, para enfrentar la salida de la crisis. Entre los factores que producen este desagrado y desmotivación está el volumen de trabajo. Los ajustes de plantilla en las compañías han provocado que aumente la carga de trabajo o que los empleados tengan que realizar multitareas, algunas para las cuales no están preparados. En el otro lado, también hay muchos trabajadores que han tenido que reducir sus expectativas profesionales y acogerse a un puesto de trabajo por debajo de su formación. Esta sobre cualificación provoca desidia o desinterés y afecta a la productividad de los empleados.

Otras causas de malestar son la baja remuneración y la imposibilidad de crecer profesionalmente en la empresa, ya que el empleado deduce que no “tiene futuro en la compañía”. Unido a este estancamiento profesional está también la falta de reconocimiento, que en muchos casos provoca que el trabajador sienta que su trabajo no es valorado y por tanto reduce su rendimiento. Todas estas causas llevan a un panorama complejo para las empresas. Por un lado, deben enfrentarse a un entorno cada vez más competitivo, donde la reducción de costes y el aumento de productividad son claves para asegurar la continuidad del negocio. Por otro lado, y lidiando con dicha situación, las compañías deben retener el talento de sus organizaciones, apoyar a aquellos trabajadores más comprometidos con la empresa y con mayor capacidad de innovación en su puesto de trabajo.

En la lista de causas de la insatisfacción laboral también aparecen las órdenes contradictorias, los problemas para compatibilizar aspectos prioritarios de la vida del empleado con el trabajo y la diferencia entre las expectativas que se tenía del trabajo y las que realmente ofrece. Además, actualmente, comienza a pesar también los valores éticos de la empresa. Si no se comparten se puede sentir ajeno a todo lo que pasa alrededor. Por eso, en ese punto, Hamas insiste en que el liderazgo efectivo es el que transmite valores. "El líder tiene que corporizar cierto valores y transmitirlos. Pero su actitud y acción tienen que ser creíbles sino tiene un efecto peor". (Marquez Perez, 2002). La mayor parte de la investigación en Comportamiento Organizacional se ha interesado en tres actitudes (S. Robbins, 1998): compromiso con el trabajo, satisfacción laboral y compromiso organizacional. Según Robbins, el compromiso organizacional es un mejor pronosticador de la rotación que la satisfacción en el trabajo, ya que un empleado podría estar insatisfecho con su trabajo en particular y creer que es una condición pasajera y no estar insatisfecho con



la organización. Puede considerarse que los resultados obtenidos por los empleados al asumir ciertas conductas en el trabajo son las razones por las cuales trabajan, ya que estos determinan la satisfacción de ciertas necesidades. Normalmente, se asocian a cualquier papel de trabajo cinco resultados específicos: Salario, Consumo de energía física y mental, Producción de bienes y servicios, Interacción social y el Estatus social. Es importante que los empleados sepan que la organización se preocupa por ellos, es decir, que están obteniendo algo más allá de lo material por el tiempo y esfuerzo que invierten. Esto se comunica principalmente a través de cosas como el trato de los superiores y el tipo de beneficios que los empleados obtienen además de otros mensajes sutiles.

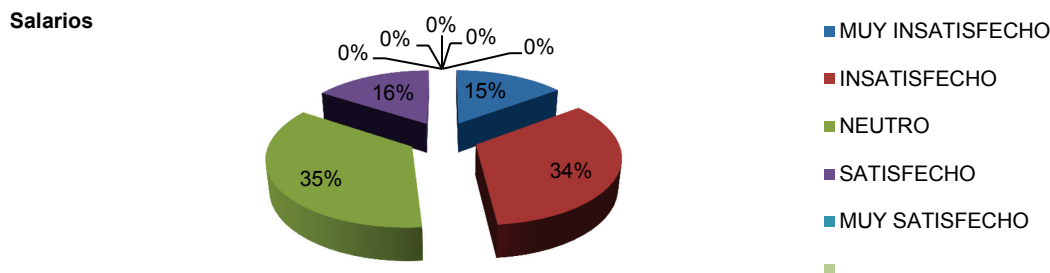
Si las personas perciben apoyo de parte de la organización, experimentarán mayor satisfacción laboral. Recordar que no se trata de que la organización realmente brinde apoyo, sino que así lo perciba quien en ella trabaja. Las apariencias son importantes en la medida que si los empleados no perciben el apoyo, da igual que este exista o no. Por otro lado, baja satisfacción laboral también se relaciona con aspectos que poco tienen que ver con la responsabilidad de la organización o de quien está a cargo, como los problemas que surgen en los hogares de los empleados. Ciertos estudios sugieren que los problemas en la oficina suelen perturbar la vida en el hogar, y no en sentido inverso, pero en cualquier medida, hallar formas de distraernos del trabajo mientras estamos en casa es una forma de protegernos contra el estrés.

## METODOLOGIA

La presente investigación es de tipo descriptivo, ya que describe cual es el asunto o condición sobre el problema de la insatisfacción laboral en una empresa de Piedras Negras Coahuila, además de que está dirigido hacia situaciones específicas dentro de la organización como son los bajos salarios, las malas relaciones con patrones y compañeros, y la poca posibilidad de ascenso en el trabajo, el horario en el trabajo. Se utiliza el método no experimental de campo ya que este método, proporciona mayor objetividad en la información obtenida, da mayor confiabilidad, y un menor margen de error. El instrumento que se utilizó en esta investigación es: Encuesta por muestreo por medio de un cuestionario en escala de Likert. El muestro que se utilizó para la aplicación del cuestionario es el No Probabilístico, ya que en la empresa hay pocos empleados y aplicar los cuestionarios, proporciona la información con más certeza, es decir 30 cuestionarios. A continuación se presenta un modelo de cuestionario en escala de Likert que será aplicado a los 30 trabajadores de esta mediana empresa del sector servicios en Piedras Negras Coahuila, México.

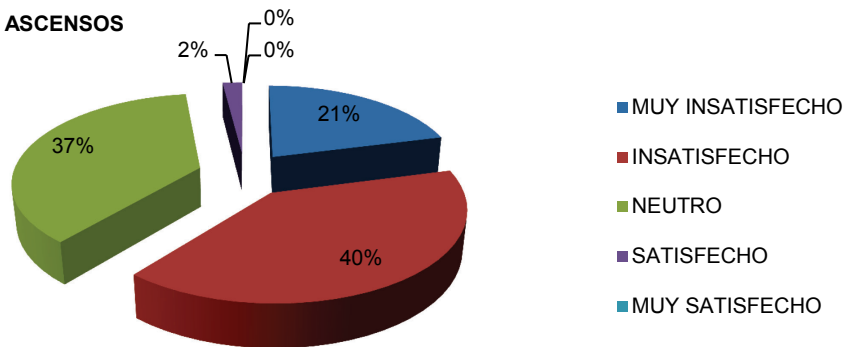
## RESULTADOS

Se presentan los resultados obtenidos a través de los cuestionarios

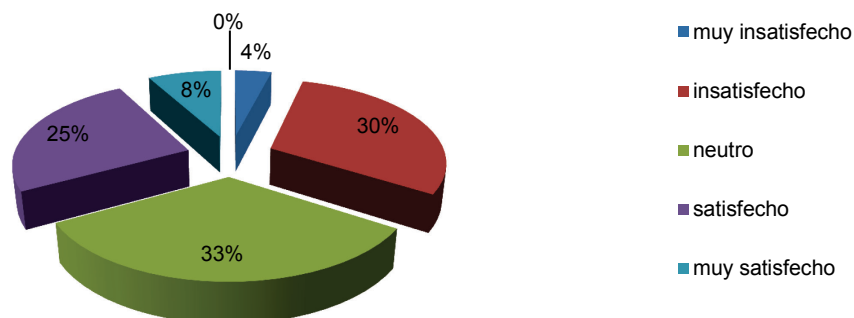


*Grafica1. Se observa que el 26% de los empleados considera que su retribución económica no es suficiente para la calidad y cantidad de trabajo, porque tienen que trabajar horas extras y en días festivos. Sin embargo siguen laborando en esas condiciones a cambio de una remuneración. Para el 39% que es la mayoría muestra gran indiferencia a la situación, el 35% manifiesta de satisfecho a muy satisfecho, lo que puede considerarse al personal administrativo.*

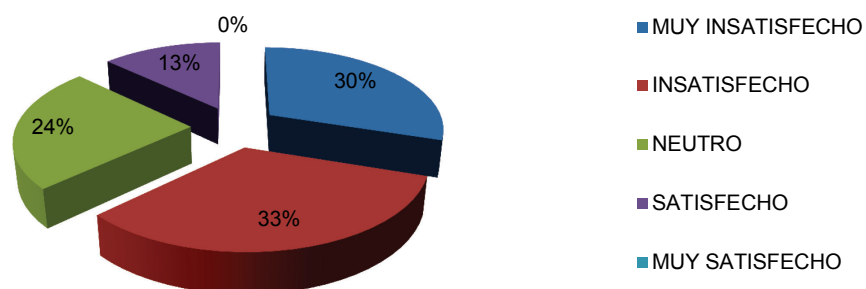


**PROMOCIONES Y ASCENSOS**

Gráfica 2. Los resultados indican que el 21% está muy insatisfecho y el 40% de los empleados muestran insatisfacción con los procesos de ascensos, pues ante una vacante, el supervisor contrata personal nuevo, sin tomar en cuenta a quien se ha esforzado y permanecido. El 37% muestra neutralidad Y solo el 2% manifiesta satisfacción.

**Relación con patrones y compañeros**

Gráfica 3. Solo el 4% está muy insatisfecho. El 30% de los empleados está insatisfecho en la relación con sus supervisores y compañeros, se sienten incómodos, el 33% muestra neutralidad, el 25% se sienten satisfechos y su satisfacción se incrementa cuando el supervisor inmediato es comprensivo y escucha opiniones.

**MOTIVACION**

Gráfica 4. La gráfica arroja a un 30% del personal muy insatisfecho, y un 33% insatisfecho en cuanto a la motivación, consideran que no existen políticas, ni prácticas que incrementen su motivación al trabajo, el 24% es neutro y el 13% solo muestra estar satisfecho.

COMPROBACION DE HIPOTESIS



	Muy Insatisfecho	Insatisfecho	Neutro	Satisfecho	Muy Satisfecho
1	1	3	16	10	0
2	0	8	16	6	0
3	14	13	3	0	0
4	5	13	12	0	0
5	6	16	8	0	0
6	8	7	13	2	0
7	3	5	16	6	0
8	1	7	9	13	0
9	3	21	5	1	0
10	0	0	8	16	6
11	5	12	12	1	0
12	9	13	8	0	0
13	13	14	2	1	0
14	5	2	12	11	0
total	X1=73	X2=134	X3=140	X4=67	X5=6

$\mu=15$ ,  $\sigma=84$ ,  $\bar{O}=49.25$ ,  $n=30$ ,  $\alpha=0.05$ , Ensayo de hipótesis,  $H_0: \mu=15$ ,  $H_1: \mu \neq 15$

## HIPOTESIS

En base al problema planteado anteriormente y al objetivo que persigue la presente investigación, procedo a enunciar la hipótesis:

$H_1$ . "Los salarios bajos, las escasas probabilidades de promoción, las malas relaciones con los patrones y compañeros, desmotivación, son causas de la insatisfacción laboral que tienen repercusiones negativas para la eficiencia dentro de la organización"

$H_0$ . "Los salarios bajos, las escasas probabilidades de promoción, las malas relaciones con los patrones y compañeros, desmotivación, son causas de la insatisfacción laboral que no tienen repercusiones negativas para la eficiencia dentro de la organización."

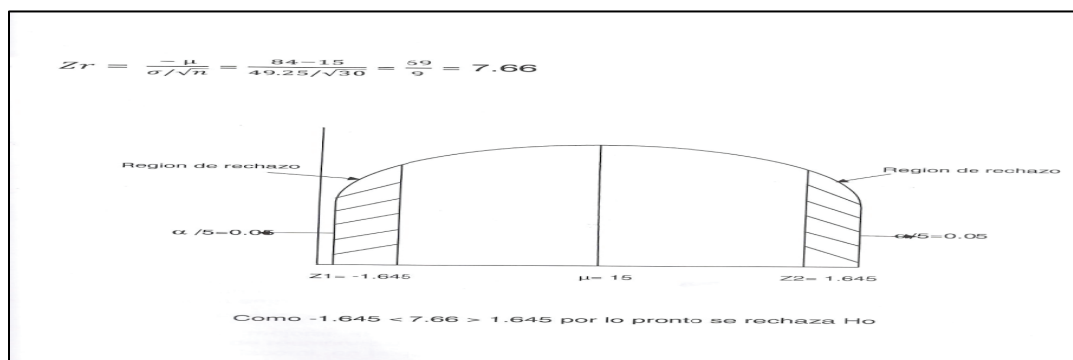


FIG.1 La prueba demuestra el rechazo de la  $H_0$ .

## CONCLUSION

El recurso más importante de toda empresa es precisamente el recurso humano, es el principal motor de las organizaciones, de ahí parte la importancia de procurar mantener un clima laboral agradable, proporcionar las mayores herramientas posibles para que los empleados se sientan satisfechos en sus trabajos. Los resultados de la falta de satisfacción pueden afectar la productividad de la organización y producir un deterioro en la calidad del entorno laboral. Puede disminuir el desempeño, incrementar el nivel de quejas, el ausentismo o el cambio de empleo. Sugerencias, en relación a:

Salarios: Se recomienda que se revise el tabulador actual de salarios y que se elabore un nuevo tabulador que sea acorde a los nuevos puestos y responsabilidades de cada empleado. También se recomienda se



elabore un programa de estímulos económicos y motivacionales para que la empresa haga revisiones cada 3 o 6 meses, del desempeño laboral de cada empleado, ya que con esto se sentirá motivado de recibir un incremento salarial.

*Sistema de promociones y ascensos:* Es recomendable que se establezcan políticas para la promoción de puestos, que se apliquen exámenes de oposición para garantizar que el personal este satisfecho con los procesos ya que de esta forma serán transparentes.

*Relación jefes-compañeros:* Se recomienda mejorar la relación interpersonal e intrapersonal, mediante el establecimiento de reuniones diarias, ya sea al inicio del turno, medio turno o al terminar la jornada diaria laboral, en la que los supervisores tengan una mejor comunicación con los empleados y así poder detectar problemas y necesidades laborales.

*Motivación:* Es necesario que se presenten por escrito las políticas y se establezca un programa de incentivos, de reconocimiento, económicos, para que no se desanimen al ver que no existe continuidad con lo que se ofrece al inicio de su desempeño laboral.

## ANEXO

*ENCUESTA :*El propósito de esta encuesta es descubrir las diferentes opiniones de los empleados de farmacias similares acerca de algunos aspectos de su experiencia laboral. Por favor responda honestamente, siguiendo las instrucciones que se dan a continuación. Su opinión es muy importante y valiosa para esta investigación. La información que provea será tratada de forma confidencial. Por favor, después de completar todas las preguntas sea tan amable de regresarlo a la persona que se lo entrego.

*Instrucciones:* Deseamos saber cuan satisfecho o insatisfecho se encuentra con algunos aspectos relacionados con su centro de trabajo. Por favor después de leer cada enunciado marque con una cruz el número (solo uno) que indique el grado de satisfacción o insatisfacción que usted tiene en cada uno de ellos. Utilice la escala siguiente:

Salario	Muy Insatisfecho	Insatisfecho	Nuetro	Satisfecho	Muy Satisfecho
El salario actual que recibe	1	2	3	4	5
Recibo igual salario que mis compañeros y compañeras de trabajo en el mismo puesto	1	2	3	4	5
La facilidades para obtener prestamos	1	2	3	4	5

SISTEMA DE PROMOCIONES Y ASCENSOS					
Los sistemas utilizados para promover al personal	1	2	3	4	5
Las oportunidades de ascenso dentro del trabajo	1	2	3	4	5
Siento que mi supervisor inmediato practica favoritismo	1	2	3	4	5
SISTEMA DE PROMOCIONES Y ASCENSOS					
Mis relaciones con los supervisores inmediatos	1	2	3	4	5
Las relaciones que se dan con los(as) compañeros(as) de trabajo	1	2	3	4	5
Mi supervisor inmediato toma en cuenta mis logros laborales	1	2	3	4	5
Mis compañeros de trabajo me ayudan cuando tengo dudas sobre mis labores	1	2	3	4	5
Mi supervisor inmediato acepta sugerencias	1	2	3	4	5
MOTIVACION					
Mi supervisor inmediato me felicita cuando logro un objetivo	1	2	3	4	5
He recibido reconocimientos por mi labor	1	2	3	4	5
Mi supervisor inmediato me brinda capacitación para mejorar mis labores	1	2	3	4	5

Gracias por su colaboración.



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# LA GESTIÓN DE CALIDAD COMO APLICACIÓN DE GESTIÓN DEL CONOCIMIENTO: CASO CENTRO DE DESARROLLO EMPRESARIAL (CDE) FECA-UJED

Claudia Nora Salcido Martínez, Universidad Juárez del Estado de Durango  
Claudia Berenise Cano López de Nava, Universidad Juárez del Estado de Durango  
Rosa Martha Ortega Martínez, Universidad Juárez del Estado de Durango  
Francisco Martín Villarreal Solís, Universidad Juárez del Estado de Durango

## RESUMEN

*Este trabajo permite evidenciar la pertinencia y ventajas de la implementación de un Sistema de Gestión de Calidad en un Centro de Desarrollo Empresarial inserto en una Institución Educativa con un enfoque de Gestión del Conocimiento. El objetivo fue evaluar el proceso de aprendizaje en la implementación de un Sistema de Calidad mediante la identificación de capacidades e incapacidades para aprender, con el fin de hacer evidente la gestión del conocimiento en un proceso de certificación. Para alcanzar este objetivo se plantearon las siguientes preguntas de investigación: ¿Cómo se genera el conocimiento en CDE?, ¿Cómo se generaliza el conocimiento en el CDE?, ¿Cuáles son las incapacidades para aprender del CDE? y ¿Cuál es impacto de esta Gestión del Conocimiento? Para alcanzar el objetivo se aplicó el cuestionario ya aprobado de Yeung et al (1999) a todos los participantes del proceso de certificación. Se hizo uso de la estadística descriptiva y análisis multivariable. Se encontró un impacto importante en la generación de conocimiento, identificando el tipo de capacidad para aprender del CDE, las incapacidades y la forma en que se fue dando el aprendizaje desde la etapa inicial de implementación. Concluyendo con una propuesta para hacer más eficiente la implementación.*

**PALABRAS CLAVES:** Gestión del conocimiento, Aprendizaje organizacional, Calidad, Certificación, Sistema de Gestión.

# QUALITY MANAGEMENT AS AN APPLICATION OF KNOWLEDGE MANAGEMENT: CENTRO DE DESARROLLO EMPRESARIAL CASE (CDE) FECA-UJED

## ABSTRACT

*This procedure allows to demonstrate the pertinence and advantages of a Quality Management System implementation in a Centro de Desarrollo Empresarial (CDE) inserted in a Learning Institution with a perspective of Management Learning. The goal was to evaluate the process of knowledge on the implementation of a Quality Management System through identification of capacities and disabilities for learn. In order to reach this objective the next research questions were considered: How to generate knowledge in CDE? How to generalize the knowledge in CDE? What are the disabilities to be learned from CDE? What is the impact of this Knowledge Management? To reach that goal, the approved questionnaire of Yeung Et Al (1999) was given to every participant of the certification process. Descriptive statistics and multivariable calculus were made. A very important impact in the generation of knowledge was found, identifying the type of capacity to learn from CDE, the disabilities and the way of learning from the initial stage of the implementation, ending up with a proposal to make the implementation more efficient.*



**JEL:** M-14

**KEYWORDS:** Knowledge Management, Organizational Learning, Quality, Certification, Management System.

## INTRODUCCIÓN

Este proyecto de investigación se deriva de los resultados obtenidos en la implementación de un Sistema de Gestión de Calidad, bajo el Modelo Small Business Development Center (SBDC) en el Centro de Desarrollo Empresarial (CDE) de la Facultad de Economía Contaduría y Administración (FECA) de la Universidad Juárez del Estado de Durango (UJED). Para alcanzar este objetivo se plantearon las siguientes preguntas de investigación: ¿Cómo se genera el conocimiento en el CDE?, ¿Cómo se generaliza el conocimiento en el CDE?, ¿Cuáles son las incapacidades para aprender del CDE? y ¿Cuál es el impacto de esta Gestión del Conocimiento? El propósito de este trabajo es: Evaluar el Proceso de aprendizaje en la implementación de un Sistema de Calidad (Modelo SBDC) en un Centro de Desarrollo Empresarial mediante la identificación de capacidades e incapacidades para aprender, apoyados en el instrumento de capacidad de aprendizaje propuesto por Yeung et al (1999).

Para medir la capacidad de aprendizaje se consideraron seis factores: “Desempeño de la organización” “¿Dónde ocurre el aprendizaje?” “¿Quién aprende?” “Estilos de aprendizaje” “Cultura” e “Incapacidades que impiden la generación del conocimiento”. Se realizó un censo y se aplicó el instrumento a siete profesores miembros del Comité para el proceso de certificación del CDE de la Facultad de Economía Contaduría y Administración y a tres alumnos que participaron como apoyo directamente en el mismo proceso. Para llevar a cabo el presente estudio, se empleó el método cuantitativo aplicando herramientas estadísticas, la medición se realizó con la escala Likert del 1 al 5 y en el análisis de datos, se consideraron estadísticos descriptivos. Adicionalmente se realizó un análisis de escalamiento óptimo (Correlación Canónica) para relacionar Cultura e Incapacidades de Aprendizaje. Para éste fin se utilizó el Software SPSS 19.0 para procesar la información recopilada en los instrumentos aplicados validándose la información con el Alpha de Cronbach con un resultado de .902.

En la mayoría de los resultados se presentó una relación significativa para establecer que existe una relación directa entre el proceso de certificación y la capacidad de aprendizaje del CDE, de acuerdo con los datos percibidos y referidos por los profesores y alumnos que participaron en el proceso. La finalidad de ésta investigación es aportar información objetiva de la percepción de los participantes en el proceso de certificación del CDE para hacer más eficiente la implementación de los procesos de Certificación en los Centros Empresariales. Finalmente se explican los resultados, donde se muestran las respuestas a las preguntas de investigación, evidenciando como aprenden las organizaciones a través del establecimiento de un Sistema de Gestión de Calidad en un Centro Empresarial.

## REVISIÓN LITERARIA

Considerando un mundo tan competitivo donde las empresas apuestan un lugar para ser mejores cada día, la Instituciones de Educación Superior no son la excepción, los procesos de Calidad y las Certificaciones se consideran cada vez con mayor frecuencia en éste tipo de organizaciones para garantizar el mejor uso de los recursos, estandarización de procesos, transparencia, responsabilidades definidas, compromiso de alta dirección y satisfacción del cliente. (Del Río Bermudez, 2008). La situación anterior implica una participación y un compromiso por lo miembros que la adquieren, por lo tanto es primordial generar la Gestión del Conocimiento en las Instituciones de Educación Superior, a través de la implementación de Sistemas de Gestión y Certificaciones de Calidad, con la finalidad de elevar el nivel de servicio en cada uno de los rubros atendidos. En el caso específico del Centro de Desarrollo Empresarial (CDE) de la



Facultad de Economía, Contaduría y Administración (FECA) de la Universidad Juárez del Estado de Durango (UJED), no es la excepción, este Centro cuenta con 21 años de dar servicio a la sociedad en aspectos de Capacitación y Asesoría Empresarial, decidió definir un nuevo rumbo buscando la mejora, innovación y calidad en sus servicios. El camino mostrado no era muy halagüeño, si decidía continuar al mismo ritmo y repitiendo los mismo paradigmas, estaba destinado al fracaso ¿Cómo lograr un cambio sustancial? Una de las principales preguntas que nacieron a partir de la sensibilización en un Modelo de Gestión aplicado en FECA UJED. Posteriormente buscó hacia afuera competencias y habilidades de lugares y centros que ofrecieran servicios, similares o idénticos. Fue así que la coordinación del CDE decidió convertirse en socio activo de la Asociación Mexicana de Centros para el Desarrollo de la Pequeña Empresa (AMCDPE) (AMCDPE, 2013), desde marzo de 2012.

En ésta Asociación el Personal del Centro, tuvo la oportunidad de capacitarse en el Modelo SBDC, donde se le invitó a participar en un proceso para obtener una Certificación Internacional con un modelo de calidad alineado ISO 9001:2008 (Vince, 2011). Se preparó a un comité certificador para poder obtener la Certificación lográndose el 1 de febrero de 2013. El ejercicio fue un reto para los participantes en el proceso, donde se todos aprendieron, por esta razón pretendemos identificar las condiciones de aprendizaje en el CDE, ¿qué y cómo aprendieron? así como fundamentar de qué manera el aprendizaje en el CDE contribuyó a la certificación. El resultado de la certificación fue: 100% cumplimiento de requisitos, “0” no observaciones, “0” no conformidades encontrando además dos fortalezas, con la posibilidad de replicarse al resto de los miembros de la AMCDPE.

¿Qué es Calidad? El término calidad se define como “propiedad o conjunto de propiedades inherentes a algo, que permiten juzgar su valor”. Paralelamente a su definición, el concepto de calidad ha experimentado un proceso evolutivo que ha permitido migrar el sentido de calidad desde las características puramente técnicas o materiales de un producto hasta el conjunto de características que, en función de las necesidades particulares de los usuarios a los que va dirigido, sean capaces de satisfacer dichas necesidades. Certificación. La implantación de un Sistema de Gestión de Calidad puede abordarse con o sin ayuda exterior. Generalmente, y sobre todo para la implantación inicial, es habitual el apoyo en consultores externos cuya labor consiste en apoyar el proceso de documentación del Sistema y en la preparación de la organización para la auditoría de certificación. En el caso de la obtención de la Certificación del CDE, se logró a través de un proceso de auditoría practicado por Certificadores del Modelo SBDC (Small Business Development Center y por ATR (American Trust Register).

SBDC Small Business Development Center. Los Small Business Development Center (SBDC) surgen en Estados Unidos formando una red de 1, 100 centros que emplean a 5,000 profesionales de tiempo completo y brindan asesoría anual a 750 mil empresas. Participan en la definición y operación de la política gubernamental y reciben financiamiento público de acuerdo a sus resultados e impactos. Enfatizando: el Proceso de Atención al Cliente, Asesoría, Capacitación, Consultoría Actividades de Planificación y Liderazgo. Para llegar al proceso de certificación un grupo de 7 profesores conformaron un Comité de Certificación para trabajar en la obtención de la misma. Derivado del proceso de revisión los auditores evidenciaron los resultados de excelencia además se destacó el tiempo record en que se logró la certificación, manifestando que un 86% de los miembros de la Asociación en México no se han certificado todavía, por lo que éste entorno dio lugar a realizar el presente trabajo para explicar el fenómeno de aprendizaje de las organizaciones dentro de un Modelo de Gestión de Calidad, teniendo como principal sustento la Teoría de las Organizaciones que Aprenden.

En la revisión de la literatura pertinente, se pueden distinguir al menos tres formas en que se han nombrado a las organizaciones que están tomando al conocimiento como punto de partida para lograr ventaja competitiva: la empresa inteligente (Wiig, 1999) y (Choo, 1999), las organizaciones que aprenden (Yeung, A.K.; Ulrich, D.O.; Von Glinow, M.A., 1999), las organizaciones creadoras de conocimiento (Nonaka & Takeuchi, La Organización Creadora del Conocimiento., 1999), las organizaciones pensantes,



(Rubinstein & Firstenberg, 2001). De acuerdo a Yeung, “las organizaciones que tratan de aprovechar y apalancar los conocimientos existentes de una forma productiva suelen aprender de manera disciplinada, sistemática y estructurada”, (Yeung, A.K.; Ulrich, D.O.; Von Glinow, M.A., 1999) apoyado en esto, proponemos que el aprendizaje obtenido en el CDE, se puede aprovechar productivamente en el resto de los Centros que buscan la Certificación. Organizaciones inteligentes. Considerando los autores que se refieren a la empresa inteligente, entre ellos (Wiig, 1999) quien la define como “una organización que actúa efectivamente en el presente y es capaz de tratar efectivamente con los desafíos del futuro. Cumple sus objetivos implementando sus visiones y estrategias a través de las acciones individuales de los empleados, sus sistemas, políticas y estructura organizacional.” Por su parte (Choo, 1999) expresa las siguientes características: a) Una organización inteligente genera nuevo conocimiento cuando expande sus capacidades al compartir y convertir el conocimiento tácito de sus miembros; b) una organización inteligente hace operacionales los nuevos conceptos para permitir que la organización funcione con más eficiencia; y c) una organización inteligente difunde y transfiere nuevo conocimiento hacia el interior y hacia el exterior de la organización. Esto último expresado por Choo, expresa en gran medida la definición de lo que puede hacer una organización con un nuevo conocimiento.

Organizaciones que aprenden. Las organizaciones que aprenden tienen varias ideas distintivas entre ellas: a) Genera ideas (conocimiento) con impacto; b) generalizar esas ideas a lo largo y ancho de la organización; y c) Identificar las incapacidades para aprender. Sus premisas radican en explorar campos nuevos o explotar oportunidades existentes. Para Yeung, éstas organizaciones tratan de aprovechar y apalancar los conocimientos existentes de una forma productiva suelen aprender de manera disciplinada, sistemática y estructurada (Yeung A., Ulrich, Nason, & Glinow von, 2000). La organización creadora de conocimiento. Nonaka agrega otros elementos en el proceso de aprendizaje de las organizaciones tales como: la capacidad de una organización para generar nuevos conocimientos, diseminarlos entre los miembros de una organización y materializarlos en productos, servicios y sistemas. (Nonaka & Takeuchi, La Organización Creadora del Conocimiento., 1999).

Organizaciones pensantes. Otro término acuñado por Rubinstein, “Son organizaciones que como organismos vitales, viven a partir de las ideas y el compromiso de su gente. Su fortaleza estriba en la acumulación del conocimiento. Es decir, la clave es mantener los errores en la mente de la organización y perpetuarlos para que los perciban como una oportunidad de mejora, todo ello como un medio de evitar su repetición y como una vía de perfeccionamiento constante”. (Rubinstein & Firstenberg, 2001). Aprendizaje organizacional. Un concepto al que se hace referencia en la literatura sobre aprendizaje organizacional por parte de un muy elevado número de autores en sus trabajos e investigaciones es el de aprendizaje organizacional de (Argyris & Schön, 1978) en el que sostienen que “por medio del aprendizaje organizacional, las organizaciones se adaptan a los cambios, evitan repeticiones de errores pasados y retienen el conocimiento crítico que, de otra manera se perdería.

Por otro lado (Choo, 1999) explica que la creación del conocimiento se obtiene a través del descubrimiento de la relación sinérgica entre conocimiento tácito y explícito, y mediante el diseño de procesos sociales que crean nuevo conocimiento. En el caso del Centro de Desarrollo Empresarial, aplica lo que dice (Yeung, A.K.; Ulrich, D.O.; Von Glinow, M.A., 1999), respecto a cómo aprenden las organizaciones donde enuncia que el aprendizaje se logra a través de dos fuentes básicas: “la experiencia directa y la experiencia de terceros, y las organizaciones aprenden, fundamentalmente, con dos propósitos: explorar campos nuevos o explotar oportunidades” existentes”. La exploración se refiere a experimentar competencias, tecnologías o paradigmas nuevos. Se presenta cuando las organizaciones tratan de obtener una ventaja competitiva por medio de avances considerables en sus productos, procesos y métodos. En el caso del CDE, aprendió buscando e imitando la experiencia de Centros Certificados y además explorando nuevas competencias y buscando nuevos paradigmas, como la certificación. La exploración implica el perfeccionamiento y la ampliación de las competencias, las tecnologías y los paradigmas existentes. Se presenta cuando las organizaciones quieren apalancar los productos, procesos,



métodos y prácticas existentes. Basados en el Modelo de (Yeung, A.K.; Ulrich, D.O.; Von Glinow, M.A., 1999) Yeung et al. (1999) contemplan cuatro estilos de aprendizaje: la experimentación, la adquisición de competencia, los parámetros o marcas de referencia y las mejoras continuas. Su tipología de los estilos de aprendizaje caracterizaría a una organización; es decir, es posible identificar “perfiles de la capacidad para aprender”. Estos perfiles representan cómo es que las organizaciones generan ideas que tienen impacto. Es finalmente en Yeung, donde basaremos nuestro estudio de las organizaciones que aprenden y como con ese aprendizaje se obtuvieron mayores logros en el CDE.

## METODOLOGÍA

Considerando que éste trabajo nace a partir del análisis de la implementación de la certificación de calidad a través del Modelo Small Business Development Center (SBDC). Se intuyó una relación directa entre los procesos de aprendizaje de las organizaciones y el éxito logrado en la implementación del Modelo de Calidad SBDC. En éste estudio se empleó una metodología cuantitativa, donde se buscó determinar cómo se genera el conocimiento y como se generaliza, además de identificar las capacidades e incapacidades de aprendizaje, apoyados en el instrumento de capacidad de aprendizaje propuesto por Yeung et al (1999). Para medir la capacidad de aprendizaje dentro del CDE se consideraron seis factores: “Desempeño de la organización”, “¿Dónde ocurre el aprendizaje?”, “¿Quién aprende?”, “Estilos de aprendizaje”, “Cultura”, e “Incapacidades que impiden la generación del conocimiento”.

Se practicó un censo del personal involucrado en el Proceso de Certificación, y se aplicó un instrumento a siete profesores miembros del Comité de certificación del CDE FECA UJED y a tres alumnos que participaron como apoyo directamente en el mismo proceso. Se aplicó un estudio comparativo entre los años de 2010 y 2013, buscando el tipo de aprendizaje que ha utilizado en el CDE. La medición se realizó con la escala Likert del 1 al 5 y en el análisis de datos se consideraron estadísticos descriptivos y diferencia entre medias, adicionalmente se realizó un análisis de escalamiento óptimo (Correlación Canónica) para relacionar Cultura e Incapacidades de Aprendizaje. Para éste fin se utilizó el Software SPSS 19.0 para procesar la información recopilada en los instrumentos aplicados validándose la información con el Alpha de Cronbach con un resultado de .902. En la mayoría de los resultados se presentó una relación significativa para establecer que existe una correlación directa entre el proceso de certificación y la capacidad de aprendizaje del CDE, de acuerdo con los datos referidos por los profesores y alumnos que participaron en el proceso.

La finalidad de ésta investigación es aportar información objetiva de la percepción de los participantes en el proceso de certificación del CDE para hacer más eficiente la implementación de los procesos de Certificación en los Centros Empresariales SBDC, ya que de un total de 108 Centros que forman parte de la Asociación Mexicana de Centros para el Desarrollo de la Pequeña Empresa A.C. (AMCDPE), solamente hay 14 centros en la República Mexicana que han recibido ésta Certificación, por lo tanto se busca que éste estudio fortalezca e incremente el número de Centros Certificados por un sistema de Gestión de Calidad, acortando la brecha de aprendizaje, y emulando los aprendizajes principales en el proceso que coadyuvaron a la Certificación.

## RESULTADOS

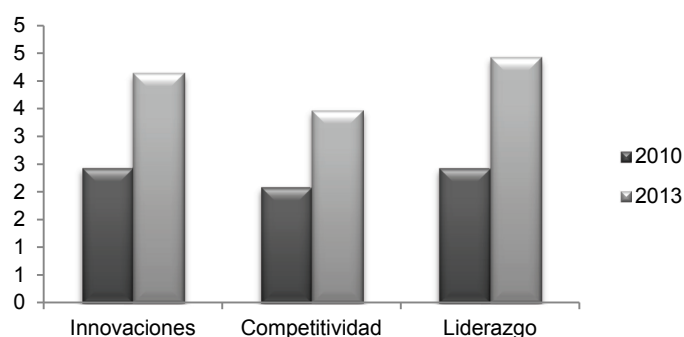
Retomando las preguntas de Investigación: ¿Cómo se genera el conocimiento en el CDE? El conocimiento se genera preponderantemente más allá de los límites de la organización, quedando claro que con la formación de un grupo multidisciplinario y con la experiencia de certificación realizada por el equipo, el aprendizaje que permeó el proceso fue el adquirido más allá de los límites, factor que contribuyó en gran medida al logro de la certificación del CDE. Los resultados obtenidos coinciden con lo que define Choo como una organización inteligente “que es aquella que difunde y transfiere nuevo



conocimiento hacia el interior y hacia el exterior de la organización” además de que expande sus capacidades al compartir y convertir el conocimiento tácito de sus miembros.

Otros de los análisis que contribuyen a la respuesta de éste primer cuestionamiento son las dimensiones para analizar la generación del conocimiento en el CDE. Desempeño del Negocio; Estilos de Aprendizaje; y Cultura del Negocio. La implementación la Certificación SBDC permitió el aprendizaje organizacional de los participantes, llegando a los siguientes resultados: La investigación demuestra que el CDE aborda el aprendizaje de distintas maneras, los estilos que más predominan para la capacidad de aprender o desempeñarse son: en Liderazgo y la Innovación, (ver Figura 1), demostrando que uno de los elementos que aportó más a la obtención de la certificación es que dentro del equipo de trabajo se prueban muchas ideas nuevas y se adapta una posición receptiva ante los experimentos. El CDE tiene la capacidad de transferir el aprendizaje de un lugar a otro además de que proporciona retroalimentación específica para mejorar el desempeño de los miembros del equipo. En la medida que la empresa y sus líderes identifiquen cuál es el estilo de aprendizaje que más utiliza, puede sacar mayor provecho a su actuar y un mejor desempeño organizacional, medido en términos de liderazgo y de innovación.

Figura 1: Desempeño del Negocio

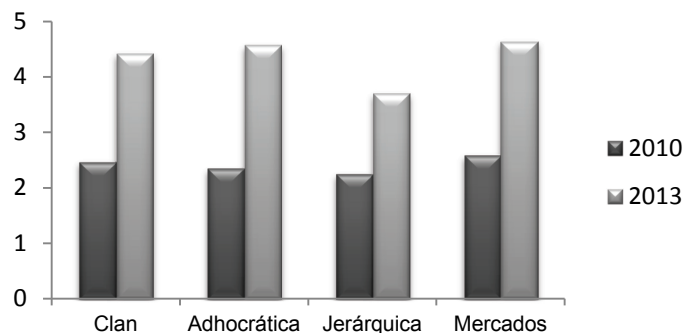


*Podemos observar en ésta gráfica que el elemento que más aportó a la obtención de la certificación, es que dentro del equipo de trabajo, se prueban muchas ideas nuevas y se adapta una posición receptiva ante los experimentos. El CDE tiene la capacidad de transferir el aprendizaje de un lugar a otro además de que proporciona retroalimentación específica para mejorar el desempeño de los miembros del equipo, predominando el Desempeño del Negocio “Liderazgo”.  
Elaboración propia.*

Los estilos de aprendizaje nos aportan más elementos para saber cómo es la generación de aprendizaje en el CDE, está se identifica un crecimiento de más del 50% en cada uno de los estilos de aprendizaje de 2010 a 2013, sin embargo el Estilo de Aprendizaje que más aplica en el CDE es la Adquisición de Competencias, con un crecimiento de 2010 de 2.4833 a 2013 de 4.75 consideramos que es, debido a que se ha fomentado continuamente, que los miembros del equipo de trabajo, adquieran diferentes competencias y habilidades ya sea con capacitación como a través de promover el aprendizaje en equipo, provocando la multiplicación del conocimiento. Se considera, que el estilo Adquisición de Competencias es el ideal en una organización que desee migrar de un modelo clásico de administración a un Modelo de Gestión de Calidad. En base a la evidencia empírica obtenida en la presente investigación, se concluye que el CDE muestra una orientación hacia el tipo de Cultura de Mercado y Adhocrática coexistiendo las dos, (ver Figura 2) esto significa que los colaboradores y miembros del Comité están más enfocados en el producto y la eficiencia y claridad de las metas además de que busca medir la adaptabilidad el crecimiento y la innovación de la institución. El tipo de cultura definitivamente se convirtió en un elemento decisor para llegar a la Certificación ya que los procesos están orientados a la satisfacción del cliente y el producto.



Figura 2: Cultura del Negocio



*Se observa que el análisis de cultura del negocio aporta elementos decisivos para facilitar la adquisición del modelo de Certificación ya que hace más énfasis en la satisfacción del cliente promoviendo que ésta sea más asequible.  
Elaboración propia.*

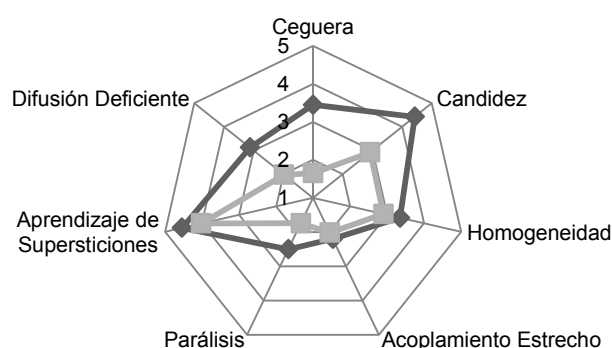
¿Cómo se generaliza el conocimiento en el CDE y cuáles son las incapacidades para aprender del CDE? Existe una relación estrecha entre las incapacidades de aprendizaje y la generalización del conocimiento las primeras cuatro incapacidades mostradas en la gráfica, (Ceguera, Candidez, Homogeneidad y Acoplamiento Estrecho) impiden generar nuevo conocimiento y las últimas 3 (Parálisis, Aprendizaje de Supersticiones y Difusión Deficiente) entorpecen la generalización más allá de los límites. De acuerdo a los resultados obtenidos, se logra observar en los dos estadíos (2010 y 2013) evidencia una disminución significativa en las incapacidades de aprendizaje, especialmente en Ceguera con una disminución de 1.8 y Candidez con una disminución de 1.5.

Para que Ceguera disminuyera considerablemente durante y después del proceso de Certificación se consiguió debido a que, se transparentaron los procesos, incluyendo las actividades cotidianas, por lo tanto la incapacidad de ceguera tendió a decrecer notablemente. Respecto a la disminución de la incapacidad de Candidez, el CDE aprendió a explicar los fenómenos con mediciones más analíticas a través de los diferentes indicadores obtenidos durante el transcurso de la certificación, sin llegar a la generalización ni a la respuesta fácil ante problemáticas complejas. Debido a esta clara disminución de las incapacidades de aprendizaje de 2010 a 2013, intuimos que el CDE incrementó su competencia para aprender ya que se ha generado un cambio dentro de la organización que se lo permite.

Respecto a las incapacidades para generalizar el conocimiento, se observa que la capacidad de generalizar el aprendizaje se ve afectada, debido a que la incapacidad de aprendizaje de supersticiones sigue siendo muy alta, (ver Fig. 3), no se ve un cambio importante de los periodos comparados, solamente en éste tipo de aprendizaje. Este tipo de incapacidad es peligrosa debido a que la organización puede llegar a malinterpretar el significado de la experiencia provocando que se generalicen ideas equivocadas. Se considera que la Certificación de los Procesos dentro del CDE coadyuvarán para trabajar con ésta incapacidad a un mediano plazo. El aprendizaje de supersticiones se presenta cuando hay interpretaciones erróneas del significado de la experiencia, la relación entre los actos y los resultados de la organización no está bien especificada que padecen esta incapacidad en el CDE, ello se debe a su ambiente turbulento (Yeung et al. 1999:62).



Figura 3: Incapacidades Para Aprender en el CDE



Se observa claramente en la gráfica que durante 2010 las incapacidades de aprendizaje del CDE eran más altas que para 2013, se puede apreciar una baja en las incapacidades de aprendizaje importante para 2013, sin embargo, la incapacidad de Aprendizaje de supersticiones se mantiene alto en los dos periodos comparados. Apuntando que es éste, el único aspecto entorpece la generalización del aprendizaje. Elaboración propia

Tabla 1: Escalamiento Óptimo. Bondad de Ajuste

Resumen del análisis				
		Dimensión		Suma
		1	2	
Pérdida	Conjunto 1	.006	.002	.008
	Conjunto 2	.006	.002	.008
	Media	.006	.002	.008
Autovalores		.994	.998	
Ajuste				1.992

Este resumen evalúa que existe una correlación significativa entre la cultura y las incapacidades para aprender. Hay una correlación significativa con una  $R^2 = .994$  y  $.998$  con un ajuste de 1.992 para dos conjuntos (un ajuste perfecto sería un valor igual a 2). De acuerdo a los datos la dimensión uno aporta un 99.4% (el referente es 1) y la dimensión dos aporta 99.8% en el mismo referente, concluyendo una correlación significativa entre los dos grupos.

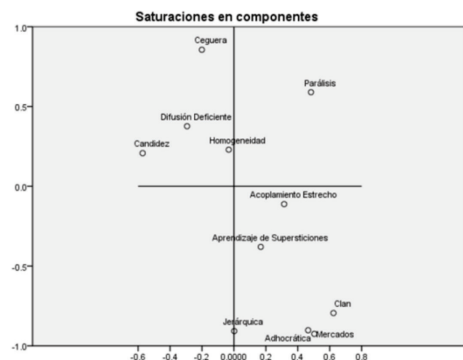
Tabla 2: Pesos Canónicos

Conjunto		Ajuste múltiple			Ajuste simple			Pérdida simple		
		Dimensión		Suma	Dimensión		Suma	Dimensión		Suma
		1	2		1	2		1	2	
1	Clan	5.297	.861	6.158	5.297	.861	6.157	.000	.000	.000
	Adhocrática	.053	.103	.156	.052	.103	.155	.000	.000	.001
	Jerárquica	2.397	.739	3.136	2.397	.739	3.135	.000	.000	.000
2	Mercados	.062	.714	.776	.062	.714	.776	.000	.000	.000
	Ceguera	.054	1.492	1.546	.054	1.492	1.546	.000	.000	.000
	Candidez	.275	.092	.366	.274	.091	.366	.000	.000	.001
	Homogeneidad	.001	.147	.149	.001	.147	.148	.000	.000	.000
	Acoplamiento Estrecho	.017	.234	.251	.017	.234	.251	.000	.000	.000
	Parálisis	.508	.014	.522	.508	.014	.522	.000	.000	.000
	Aprendizaje de Supersticiones	.015	.150	.164	.015	.150	.164	.000	.000	.000
	Difusión Deficiente	.033	.007	.040	.033	.007	.040	.000	.000	.000

En el análisis se resumen las variables en dos dimensiones la primera definida con más peso del Tipo de Cultura (Clan y Jerárquica) e incluyendo la incapacidad de Parálisis, éstas variables se caracterizan por estabilidad y burocracia que en ésta dimensión se combinan con la no posibilidad de cambio.



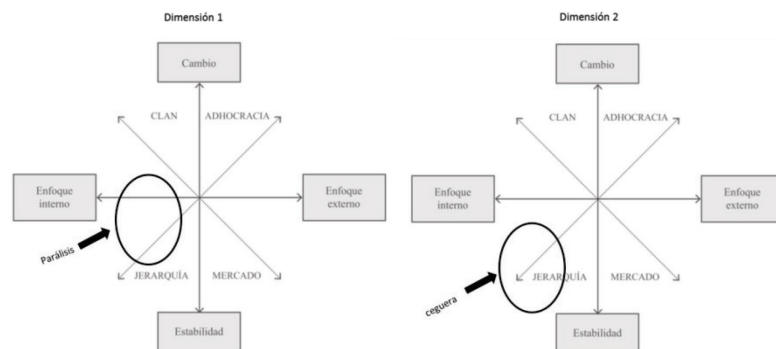
Figura 4: Saturaciones en Componentes



En la gráfica de saturación de componentes podemos observar como las variables que más aportan se encuentran alejadas del centro, como son ceguera y la cultura de clan. Además se observa el comportamiento más parecido en las variables de cultura que en las de incapacidades para aprender, que se encuentran más dispersas. Se pudiera decir que las que tienen un comportamiento más parecido son la candidez, difusión deficiente y homogeneidad.

Elaboración propia.

Figura 5: Ubicación de las Dimensiones en Base a la Tipología De Cameron &amp; Quin



Como se vio en la tabla de Saturaciones en Componentes el CDE está ubicado en la Dimensión 1 que se encuentra en el cuadrante inferior izquierdo. Considerándose que es una organización con enfoque interno.

Elaboración propia.

## CONCLUSIONES

Las organizaciones que aprenden pueden cambiar de sistema o paradigma con mayor facilidad, que aquellas que no lo hacen. En el caso de la del CDE, fue determinante el aprendizaje que se obtuvo más allá de los límites de la organización, expandiendo sus capacidades al compartir el aprendizaje recién adquirido. En ciertos casos, las organizaciones que aprenden no evidencian fácilmente los conocimientos adquiridos, sin embargo bajo un proceso de inserción de una Certificación de Calidad, ponen a prueba la facilidad o limitantes que tienen los miembros de la misma, para potencializar su capacidad de respuesta y de aprendizaje. Otro de los elementos que aportó, en gran medida, fue que dentro del equipo de trabajo se aportaron nuevas ideas, adoptando una postura receptiva ante la experimentación y la exploración, permanecer continuamente en la búsqueda de nuevos escenarios y nuevas respuestas. Otro elemento de éxito es la facilidad que tienen los miembros del Centro para poder transferir el aprendizaje de un lugar a otro, no limitándose a su radio de acción sino probar más allá de sus límites y proporcionar continuamente retroalimentación de mejora de desempeño a los miembros del equipo de trabajo.



Otro de los elementos imprescindibles para llegar exitosamente a la culminación de la certificación es la capacitación continua que han tenido los miembros del CDE en diferentes competencias y habilidades de organización, sistematización, sensibilización en los procesos que realizan otros centros SBDC en México y en Estados Unidos, situación que provocó la adquisición del aprendizaje de nuevas competencias y conocimientos relativos a los modelos y normas de calidad de referencia. Aunado a esto, la orientación hacia una cultura de mercado dentro de la organización, representa un elemento determinante para obtener la certificación, ya que no tendrá que desviar esfuerzos importantes para alinearse a satisfacción del cliente y definición del producto en el supuesto de que permee otro tipo de cultura.

En el caso de la medición de las incapacidades de aprendizaje, dan mucha luz en el sentido que una incapacidad como ceguera o candidez serían una barrera importante para la obtención de una certificación esto se evita a través de la transparencia de procesos incluyendo las actividades cotidianas. Elementos que se obtienen fácilmente en el proceso de certificación coadyuvando a disminuir notablemente estas incapacidades en el CDE fortaleciendo su aprendizaje. Finalmente, se propone que exista un cambio cultura a través de la Gestión del conocimiento en los Centros Empresariales, identificando en primer término el mal inconsciente, luego convertirlo a un mal consciente para con voluntad convertirlo a un bien consciente y derivado de la repetición transformarlo en un bien inconsciente. Con el propósito de disminuir nuestras incapacidades en primer término la Incapacidad de Aprendizaje de Supersticiones.

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# LA RESPONSABILIDAD SOCIAL EMPRESARIAL

Lilia Alanis, Universidad Autonoma de Coahuila

Martha Patricia Tello, Universidad Autonoma de Coahuila

Lizeth Veronica Sanchez, Universidad Auotnoma de Coahuila

## RESUMEN

*La Responsabilidad Social Empresarial es él: “Hacer negocios basados en principios éticos y apegados a la ley. La empresa (no el empresario) tiene un rol ante la sociedad, ante el entorno en el cual opera. La RSE no es una cultura de la filantropía, no se busca que las empresas se conviertan en obras de beneficencia, ya que las empresas están hechas para ser rentables. Esto implica que las empresas adopten una postura activa y responsable en torno al impacto de sus operaciones. Esta cultura es una forma de hacer negocios que le garantiza mayor sostenibilidad a lo largo del tiempo a la empresa y crecimiento económico. La RSE es el rol que le toca jugar a las empresas a favor del Desarrollo Sostenible, es decir, a favor del equilibrio entre el crecimiento económico, el bienestar social y el aprovechamiento de los recursos naturales y el medio ambiente. Este equilibrio es vital para la operación de los negocios. Las empresas deben pasar a formar parte activa de la solución de los retos que tenemos como sociedad, por su propio interés de tener un entorno más estable y próspero. Las empresas tienen la responsabilidad de conocer el entorno en el que operan. Deben tener un claro conocimiento de todo lo que rodea su empresa, no solo en términos geográficos, sino en términos del conjunto de reglas, leyes que rigen su operación, y todas las actividades relacionadas directa e indirectamente con la empresa.*

**PALABRAS CLAVE:** ética, leyes, impacto positivo, equilibrio sostenible, entorno.

## BUSINESS SOCIAL RESPONSABILITY

### ASBTRACT

*Corporate Social Responsibility it is: "Doing business based on ethical and law-abiding. The company (not the employer) has a role in society, to the environment in which it operates. CSR is not a culture of philanthropy, not looking that companies become charities, as companies are made to be profitable. This means that companies take an active and responsible about the impact of their operations. This culture is a way of doing business that ensures greater sustainability over time to the business and economic growth. CSR is the role they have to play to businesses in favor of sustainable development, ie, in favor of balance between economic growth, social welfare and the use of natural resources and the environment. This balance is vital to the operation of business. Companies must become an active part of the solution to the challenges we face as a society, in their own interest to have a more stable and prosperous. Companies have a responsibility to understand the environment in which they operate. They should have a clear understanding of everything around your business, not only geographically, but in terms of the set of rules, laws governing its operation, and all activities related directly or indirectly with the company.*

**KEYWORDS:** Ethics, Law, Positive Impact, Sustainable Balance, Environment.

## INTRODUCCION

La definición de Responsabilidad Social Empresarial, diversos conceptos, raíces, evolución y cambios, su objetivo y beneficios, sus implicaciones con el entorno, enumera también distintos ejemplos de su



aplicación, se podrá conocer casos exitosos y todo lo relacionado con este tema. Además hace ver como la RSE impacta de manera interna y externa a la organización. La empresa es socialmente responsable en la medida en que sus actividades buscan la satisfacción de las necesidades de sus integrantes, la comunidad y de quienes se benefician de la actividad comercial, de igual manera la preservación del entorno”.

La Responsabilidad Social Empresarial (RSE) es la contribución al desarrollo humano sostenible, a través del compromiso y la confianza de la empresa hacia sus empleados y las familias de éstos, hacia la sociedad en general y hacia la comunidad local, en pos de mejorar el capital social y la calidad de vida de toda la comunidad. La responsabilidad social empresarial es un concepto que “implica la necesidad y obligación de las empresas que desarrollan algún tipo de actividad económica de mantener una conducta respetuosa de la ética, la moral y el medio ambiente. El compromiso con el desarrollo sostenible, la naturaleza y la sociedad, la solidaridad, salvar las condiciones que sustentan la vida, la calidad de vida de los grupos de interés, las familias y la comunidad en general”.

**Objetivo De La Responsabilidad Social Empresarial:** El objetivo principal que persigue la responsabilidad social empresarial radica en el impacto positivo que estas prácticas generen en los distintos ámbitos con los que una empresa tiene relación, al mismo tiempo que contribuya a la competitividad y sostenibilidad de la empresa.

### Beneficios

¿Por qué la Responsabilidad Social Empresarial es tan importante?

El desarrollo económico y social mejora las condiciones de vida de las comunidades. En el caso de México, es claro que aún existen innumerables asuntos por resolver para construir un entorno que ofrezca los satisfactores necesarios a toda la sociedad. Al ser el proceso de globalización una realidad en el mundo, las comunidades de negocios disfrutan día con día de mayor influencia y sus aportes son cada vez más significativos para la realización de una sociedad más justa y de una economía con crecimiento sostenible que permita aminorar y erradicar la miseria y la pobreza que enfrenta un importante segmento de la población. La única forma de atacar la pobreza es generando riqueza. La pobreza es asunto de todos. Las empresas no podrán ser prósperas en un país que no crece y no genera empleos.

### Raíces De La Responsabilidad Social

Los orígenes de la RSE en México habrá que ubicarlos hacia mediados del siglo XX. Dos organizaciones empresariales destacaron por su insistencia y pronunciamiento en el tema: la Confederación Patronal de la República Mexicana (COPARMEX) y la, en ese entonces, Uniones Sociales de Empresarios de México, A.C. (USEM). Ambas aportaron elementos teórico-prácticos para la fundamentación y desarrollo del concepto mismo. Más tarde, en 1992, el Centro Mexicano para la Filantropía (Cemefi), creó el programa de Filantropía Empresarial con 6 empresas participantes. A partir de ese momento, se genera una serie de acontecimientos, entre los cuales cabe destacar los siguientes: En 1997 Cemefi crea el Programa de Responsabilidad Social Empresarial. En 2000 con base en una iniciativa del mismo Cemefi, se lanza la convocatoria para reconocer a las Mejores Prácticas de Responsabilidad Social Empresarial. A esta iniciativa se suman las siguientes organizaciones: COPARMEX, Confederación USEM, Desarrollo Empresarial Mexicano y el Grupo Editorial Expansión. Al siguiente año, se lanza por primera vez la convocatoria para poder ostentar el Distintivo ESR 2001 a la Empresa Socialmente Responsable. En esa ocasión, el Distintivo ESR se otorga a 17 empresas; este certamen se ha mantenido, de modo que en 2004 el Distintivo se otorga a 61 empresas socialmente responsables y en 2005 a 84 empresas. Dentro del marco de la Asamblea Nacional de COPARMEX en 2001, se presenta a la Alianza por la Responsabilidad Social Empresarial en México o AliaRSE integrada por Administración por Valores



(Aval), COPARMEX, el Consejo Coordinador Empresarial (CCE), Cemefi, la Confederación USEM e Impulsa (antes Desarrollo Empresarial Mexicano). En 2002 CONCAMIN, se integra a AliaRSE

El breve recuento anterior es evidencia del proceso que el sector empresarial mexicano ha realizado al tomar conciencia de su condición de ciudadano corporativo, materializando el valor de la Responsabilidad Social Empresarial. En fechas recientes, el proceso de inserción de las empresas mexicanas en la economía global las está enfrentando a diversas presiones adicionales ejercidas por clientes extranjeros, gobierno, consumidores, etc., quienes les demandan no sólo la calidad especificada del producto o servicio que se trate, sino que sus procesos y estándares de trabajo, cumplan con requisitos legales y éticos, reforzando la integración de la Responsabilidad Social Empresarial dentro de sus estrategias de negocio.

### Importancia En El Cumplimiento Del Marco Legal

La RSE se logra evidenciar a través de la ejecución de prácticas empresariales que generan un impacto positivo tanto a lo interno como a lo externo para las empresas que las apliquen. La empresa puede orientar sus prácticas responsables hacia el interior de la empresa o hacia fuera de la empresa y en cada caso existen diferentes grupos hacia donde puede focalizar su acción. Se quiere promover la implementación de éstas prácticas en dos contextos: El primero es a lo interno y el segundo es a lo externo de la empresa. Este primer contexto, el interno contempla la interacción de los recursos de la Empresa en función de sus resultados. Para esto se consideran dos dimensiones:

El Cumplimiento del marco legal ya que es necesario reconocer que la empresa no puede ser responsable socialmente si no está cumpliendo, antes que nada, con el régimen legal ya que ésta es la base de cualquier acción de RSE y el fundamento para el desarrollo de cada uno de nuestros países. De cualquier otro modo, las acciones de la empresa carecerán de legitimidad y Sostenibilidad en el largo plazo.

Recordemos que la evasión y la falta de transparencia no son sinónimos de competitividad y que tenemos que pasar de ventajas comparativas a ventajas competitivas sostenibles en el largo plazo, porque la mano de obra barata está dejando de serlo por la falta de tecnificación y productividad. Necesitamos invertir en el desarrollo de las capacidades de nuestra gente y nuevas tecnologías que incorporen también la preservación del medio ambiente.

El segundo paso de este contexto es propiciar el desarrollo de la persona dentro de la empresa. Los colaboradores son necesarios para el éxito de cualquier empresa, y en la medida en que estén más capacitados, más motivados, mejor tecnificados y con buenas condiciones laborales, la competitividad de la empresa será mayor logrando así maximizar la productividad de las empresas. El segundo contexto es el externo, en donde ya se desarrollan las relaciones de la Empresa hacia fuera formando el vínculo empresa sociedad.

### Líneas Estratégicas

La responsabilidad social empresarial comprende, en consecuencia, las siguientes líneas principales de estrategia:

Generación de riqueza

Ética empresarial

Calidad de vida en la empresa

Desarrollo de la comunidad

Cuidado y preservación del ambiente

Presencia pública



Generar utilidades por medio de la entrega de bienes y la prestación de servicios útiles y provechosos a la sociedad, proporcionados con eficiencia y alta calidad. Generar empleos productivos y bien remunerados. Favorecer una justa distribución (con equidad) de la riqueza. Asegurar la permanencia y crecimiento de la empresa.

Ética empresarial: Vivir los valores y desempeñarse éticamente. La ética empresarial es la base de relaciones más sólidas entre la empresa sus proveedores, clientes, accionistas y otros involucrados. Permite la interpretación y solución de controversias de acuerdo a principios que guían la toma de decisiones, la formación de recursos humanos, la evaluación del personal y la forma en que se debe conducir el negocio.

Desarrollo de la Comunidad: Involucrarse con las comunidades en las que opera. La Empresa percibe e instrumenta el compromiso y responsabilidad con su comunidad; identifica las expectativas de la comunidad, propicia el involucramiento de los integrantes, autoridades y organizaciones de la comunidad. Impulsa la sinergia entre sectores para multiplicar resultados.

Calidad de Vida Empresa: Promover y establecer como prioridad la calidad de vida en la empresa. La Empresa crea un ambiente de trabajo favorable, estimulante, seguro, creativo, no discriminatorio, participativo; en el que todos sus miembros interactúan bajo bases justas de integridad y respeto que propician su desarrollo humano y profesional, contribuyendo a una mejor calidad de vida. Recibe por ello beneficios como: la eficiencia y la responsabilidad individual y colectiva; un mejor balance de vida personal y laboral; el impacto positivo en la productividad; relaciones obrero-patronales sanas y la percepción de la empresa como altamente humana y socialmente responsable.

Cuidado y preservación del ambiente: Cuidar y preservar su entorno, los recursos y el medio ambiente. La empresa, además de cumplir con todos los requerimientos legales aplicables, promueve esquemas de autorregulación e iniciativas voluntarias que mejoren tanto su desempeño ambiental como el de la cadena de valor en la que participa. Lo anterior se refleja en indicadores específicos que evidencian el compromiso de la empresa. De igual manera, la empresa influye en establecer y mantener un marco legal que promueva el crecimiento económico y la protección del ambiente.

Presencia Pública: La construcción del bien común requiere de la participación de todos. La vida cívica y pública no es ajena al empresario. Debe participar vía las estructuras gremiales, civiles y políticas para orientar el desarrollo y buscar la modificación de las condiciones sociales estructurales que impiden el desarrollo en general y el económico en lo particular.

#### Implementación Exitosa De La Responsabilidad Social

La implementación exitosa de la Responsabilidad Social Empresarial considera los siguientes principios del orden social:

Respeto a la dignidad de la persona y fomento de su desarrollo integral;

- Destino Universal de los Bienes: la naturaleza y los bienes de la tierra son la herencia común de todos los habitantes de la tierra, pasados, presente y futuros;
- Solidaridad con todos y en especial, hacia los menos favorecidos;
- Subsidiariedad en la interacción para buscar continuamente la creación de condiciones y oportunidades que favorezcan el auto desarrollo y la mejor calidad de vida;
- La contribución de todos para el bien común;
- Corresponsabilidad en el logro de mejores condiciones de vida;



### Manera Práctica De Cómo Aplicar El Concepto De Responsabilidad Social

Una manera práctica de aplicar el concepto de Responsabilidad Social Empresarial, lo ilustramos en el siguiente ejemplo. Asumiendo que su empresa inicia el proceso de RSE, lo inmediato que debe desarrollar son líneas de acción a un nivel primario sobre la base de la misión y visión de la empresa, sus actividades y los medios que utiliza para alcanzar los objetivos:

-Servir a la sociedad con un producto o servicio útil y en condiciones justas.- Descartar todos aquellos productos o servicios que perjudiquen el desarrollo humano y la salud. Esto se traduce en que los productos y servicios serán suministrados en condiciones aceptables de calidad, servicio y precio. Procurar la exclusión de los intermediarios con la finalidad de no incrementar el precio del producto.

-Crear riqueza de la manera más eficaz posible - La creación de riqueza es la generación de un aceptable beneficio económico, sobre la base de mejorar la posición competitiva que nos pueda generar en el futuro la empresa. Además del beneficio económico, considerar otros indicadores importantes tales como el capital intelectual, la innovación, la posición del mercado, entre otros.

-Respetar los derechos humanos. Establecer condiciones de trabajo dignas que favorezcan la seguridad y salud laboral, a través de la utilización de las herramientas y equipos de trabajos, que garanticen seguridad y salud a los colaboradores de la empresa. Promover el desarrollo humano y profesional de los trabajadores por medio de educación continua, condiciones de trabajo esenciales para lograr la calidad de los productos y procesos y la consecuente competitividad. Pagar los días establecidos en los acuerdos de trabajo y respetar los horarios laborales, de manera que el trabajador pueda vivir con dignidad y compartir con la familia.

-Respetar el medio ambiente. Evitar en lo posible cualquier tipo de contaminación, minimizar la generación de residuos que puedan afectar el medio ambiente, a los trabajadores y a las comunidades aledañas al sector donde se establezca la empresa. Racionalizar el uso de los recursos naturales y energéticos.

-Cumplir las leyes, reglamentos, normas y costumbres. Respetar los legítimos contratos y compromisos adquiridos con proveedores, clientes, la comunidad y trabajadores, dentro del marco de las exigencias éticas que permitan el desarrollo de relaciones económicas civilizadas y humanas. Una vez cumplidas estas acciones, la empresa está en capacidad de avanzar y cubrir niveles superiores en el marco de la RSE.

### **CONCLUSIONES**

La investigación nos permitió, determinar cuáles son las claves de los principios éticos y el rol ante la sociedad y sobre todo en el entorno en el cual opera. Teniendo así una gestión eficiente de una organización empresarial en el ámbito de hacer negocios de manera responsable para lograr un equilibrio con la sociedad, con los recursos naturales y el medio ambiente.

Si las organizaciones empresariales exitosas deben su eficiencia a la posesión de competencia específicas de sus integrantes así como a la posesión de ventajas competitivas, determinando cuáles son las capacidades que permiten a las organizaciones su desarrollo sustentable. Logrando así un equilibrio en la operación de los negocios.

Las empresas tienen la responsabilidad de conocer el entorno en el que operan. Deben tener un claro conocimiento de todo lo que rodea su empresa, no solo en términos geográficos, sino en términos del conjunto de reglas, leyes que rigen su operación, y todas las actividades relacionadas directa e indirectamente con la empresa.



La investigación está basada en la metodología cualitativa debido a que se buscó tener una visión integral de la Responsabilidad Social Empresarial a partir del análisis de la necesidad y obligación de las empresas que desarrollan algún tipo de actividad económica de mantener una conducta respetuosa de la ética, la moral y el medio ambiente. Así como el compromiso con el desarrollo sostenible, la naturaleza y la sociedad.

El Clima y Ambiente laboral que permite una sinergia del esfuerzo con la competencia de responsabilidad social altamente significativos facilitando una continuidad de responsabilidad y compromiso y una óptima cultura organizacional. Este equilibrio es vital para la operación de los negocios. Las empresas deben pasar a formar parte activa de la solución de los retos que tenemos como empresa, por su propio interés de tener un entorno más estable y próspero.



# USO Y MANEJO DEL CRÉDITO EN ESTUDIANTES UNIVERSITARIOS

Karen C. Castro-González, University of Puerto Rico

Cristina Delgado-Ortiz, University of Puerto Rico

Jomar Rodríguez-Madera, University of Puerto Rico

## RESUMEN

*El objetivo de este estudio es conocer el uso, manejo y actitudes de los estudiantes universitarios para con sus tarjetas de crédito. Estudios existentes argumentan que los estudiantes universitarios representan un mercado lucrativo que provee ingresos inmediatos a las entidades proveedoras de estas tarjetas (Mc Coy, 2006). Hyan, Grable y Bagwell (2003) encuentran que el 70 por ciento de los estudiantes universitarios tienen tarjetas de crédito. Sallie Mae (2008) indica que el 17 por ciento salda el balance de sus tarjetas mensualmente y también indica, Sallie Mae (2006,) que el 60 por ciento desconoce el balance de sus tarjetas. La evidencia de estudios pasados sirvió para que en el 2009, el gobierno de los Estados Unidos aprobara la Credit Card Accountability, Responsibility and Disclosure Act para proteger a menores de 21 años y requerir que éstos estén autorizados por sus tutores al solicitar estas tarjetas. Usando un cuestionario de 36 preguntas, se encuestó a 255 estudiantes universitarios en Puerto Rico. Las preguntas están relacionadas al uso, manejo, actitudes y perfil de estos estudiantes. Los resultados sugieren que la mayoría de los estudiantes hace buen uso y manejo de sus tarjetas. Esto contrasta con el hecho de que un 60 por ciento admite que otras personas cubren dichos pagos mensuales cuando estos no pueden hacerlo.*

**PALABRAS CLAVE:** tarjetas de crédito, deuda universitarios, finanzas personales

## STUDENTS USE AND MANEGEMENT OF CREDIT CARDS

### ABSTRACT

*The main objective of this study is to uncover undergraduate students use and management of credit cards and their attitudes towards credit. Past studies suggest that undergraduates represent a lucrative market for financial institutions (Mc Coy, 2006). Hyan, Grable and Bagwell (2003) find that 70 percent of undergraduates have credit cards. On the one hand, Sallie Mae (2008) finds that only 17 percent of them pay in full their credit card balance on a monthly basis. On the other hand, Sallie Mae (2006) found that 60 percent says they know the balance on their credit card. These findings helped the United States government in justifying the approval of the Credit Card Accountability, Responsibility and Disclosure Act of 2009 that requires parents' approval and involvement when minors under 21 years apply for a credit card. We used a questionnaire to survey 255 undergraduate students about attitudes, use and management of credit cards. Results suggest that most of them use and manage their credit cards adequately but, in contrast, a 60 percentage indicates that when they are unable to pay their debt, others do it for them.*

**JEL:** A22, D14

**KEYWORDS:** Credit cards, college students debt, personal finance



## INTRODUCCIÓN

La crisis económica causada por los préstamos hipotecarios entre los años 2007 y 2008 se ha expandido a varios sectores económicos en otros momentos históricos no estaban contemplados como potenciales causantes de una nueva crisis. En la actualidad el nivel de endeudamiento por parte de los estudiantes universitarios se encuentra a niveles alarmantes. La evidencia en los Estados Unidos (E.U.) sugiere que los estudiantes se endeudan significativamente mientras asisten a la universidad. El costo de los estudios universitarios en los E.U. es significativamente más alto que en Puerto Rico (P.R.) y el ingreso per cápita en P.R. es el más bajo de entre los estados americanos y sus territorios. Este estudio tiene como propósito evaluar el conocimiento y el manejo de las tarjetas de crédito de los estudiantes universitarios en P.R. y poder observar si esas tendencias se sostienen en nuestro mercado.

## REVISIÓN DE LITERATURA

El estudio realizado por Joo, Grable y Bagwell (2003) sobre el comportamiento y las actitudes de crédito de estudiantes universitarios, indica que aproximadamente el 70 por ciento de los estudiantes sub-graduados poseen una o más tarjetas de crédito. Ludlum, Tilker, Ritter, Cowart, Xu y Smith (2012) encontraron que el 70 por ciento de los estudiantes sub-graduados tiene tarjetas de crédito. Solo un tercio (33.9 por ciento) tiene una sola tarjeta de crédito. Según el estudio de Henry, Weber y Yarbrough (2001) muchos estudiantes tienen problemas de crédito, no tienen un presupuesto escrito y si lo tienen muy pocos lo utilizan. Ellos entienden que los estudiantes universitarios son vulnerables y esto podría resultar en una nueva crisis financiera.

## METODOLOGÍA

El propósito de esta investigación es evaluar el conocimiento y el manejo de las tarjetas de crédito de los estudiantes universitarios en P.R. Para lograr este objetivo se desarrolló un cuestionario de 36 preguntas titulado Uso y Manejo del Crédito en Estudiantes Universitarios. Las contestaciones a estas preguntas ayudan a describir el perfil de los encuestados, sus actitudes, manejo y uso de las tarjetas de crédito. La muestra seleccionada está compuesta por estudiantes que están matriculados en la Universidad de P.R., Recinto de Río Piedras y representa el 10 por ciento de la población estudiantil. Se escogió una muestra representativa por facultad y se encuestaron a base de disponibilidad. Se encuestó a un total de 255 estudiantes sub-graduados.

## RESULTADOS

Los estudiantes encuestados son estudiantes sub-graduados que poseen una o más tarjetas de crédito. El 85 por ciento tiene tarjetas de crédito y un 15 por ciento no tiene. Un 61 por ciento dijo tener una tarjeta de crédito, 19 por ciento poseen dos, 3 por ciento tiene tres tarjetas, 1 por ciento indicó tener cuatro, 1 por ciento tiene cinco tarjetas, y un 15 por ciento contestó que no tenía tarjetas de crédito. Esta evidencia es similar a la encontrada por Hyan, et al. (2003) y Ludlum, et al. (2012). Además, se les preguntó cuándo habían adquirido su primera tarjeta, un 62 por ciento indicó que la obtuvo entre los 18 y 20 años de edad, un 26 por ciento entre los 21 y 25 años, un 4 por ciento después de los 26 años y un 6 por ciento antes de los 18 años. Con relación al número de personas que posee tarjetas de crédito en su núcleo familiar, casi un 8 por ciento indicó que ningún miembro en su familia tiene tarjetas. Esto en comparación con casi un 92 por ciento que indica que algún miembro en su núcleo familiar si tiene.



Alrededor de 20 preguntas estaban dirigidas a auscultar sobre el uso, manejo y actitudes de los estudiantes con respecto a las tarjetas de crédito. Primero, se les preguntó que sucedía si en algún momento no podían pagar sus deudas. Interesantemente, un 40 por ciento contestó que no dejaba que otras personas pagaran sus deudas, un 33 por ciento indicó que otros pagaban por ellos, casi un 25 por ciento indicó que sólo en algunas ocasiones y un 2 por ciento no contestó. Nuevamente, vemos una tendencia a depender de otros cuando no pueden satisfacer o cumplir con sus obligaciones.

Quisimos también conocer si los estudiantes obtuvieron orientación antes de adquirir sus tarjetas de crédito. El 60 por ciento indicó que sí había obtenido información, un 36 por ciento no obtuvo ninguna orientación al momento de adquirir las tarjetas y un 4 por ciento no contestó. Más del 45 por ciento de los estudiantes dice haber recibido esa orientación de familiares y amigos. Casi el 34 por ciento dice haberla recibido en una institución bancaria y alrededor del 15 por ciento de la Internet, periódicos y televisión. Podemos señalar que nuevamente la familia y los amigos son pieza principal en asuntos económicos para los encuestados. Esto concuerda con los resultados de Sallie Mae (2008) y Borden, et al. (2007).

El estudio revela que el 25 por ciento de los estudiantes adeuda un balance promedio a su tarjeta menor de \$150. Un 16 por ciento adeuda entre \$151 y \$250, casi un 12 por ciento entre \$251 y \$350, casi un 4 por ciento entre \$351 a \$450, alrededor del 13 por ciento adeuda más de \$450 y un 12 por ciento desconoce el balance adeudado. Cerca de un 18 por ciento no contestó esta pregunta. Estos resultados podrían reflejar líneas de crédito limitadas para estudiantes cuyos ingresos son bajos o dependen de trabajo a tiempo parcial. También podrían reflejar control de parte de los familiares en los niveles de deuda de los estudiantes o un ajuste a los estilos de vida dada las limitaciones económicas. Vemos que estos resultados están muy por debajo del promedio en los E.U. y que contrastan significativamente con Block (2009) y Urban University (2010).

En cuanto a la tasa de interés de sus tarjetas de crédito se les preguntó cuán importante es conocerla y en su mayoría, con un 62 por ciento, contestaron que es *muy importante*. Un 25 por ciento indicó que es *importante*, un 6 por ciento alega que *le da igual saber o no* la tasa de interés de su tarjeta, un 1 por ciento dijo que es *poco importante*, un 2 por ciento dijo que *no le es importante* y un 4 por ciento no contestó. Se les preguntó si consideraban que el pago mensual de la tarjeta de crédito era uno fijo u obligatorio o irregular (“lo pago si puedo”). Un 76 por ciento contestó que consideran que el pago mensual es fijo y obligatorio a diferencia de un 12 por ciento que contestó que consideran que es un pago irregular. Un 12 por ciento no contestó. Además, le preguntamos a los encuestados cuán importante es para ellos el crédito y casi un 77 por ciento contestó que era muy importante.

Quisimos saber con qué frecuencia usan sus tarjetas de crédito para pagar gastos universitarios, comida, ropa, salidas con amigos, vivienda y emergencias. Casi un 30 por ciento de los estudiantes indica que nunca usa las tarjetas de crédito para sufragar gastos universitarios. El 18 por ciento las usa poco para este propósito, casi 15 por ciento dice usarlas a veces, casi 11 por ciento las usa en bastantes ocasiones y alrededor de un 10 por ciento las usa todo el tiempo. En cuanto a la compra de comida, casi un 30 por ciento de los estudiantes indica que nunca usa las tarjetas de crédito para este propósito. Sin embargo, alrededor de un 17 por ciento y casi un 18 por ciento las usa poco o a veces para comprar alimentos. Casi un 20 por ciento indica que las usa bastante o todo el tiempo para este propósito. Con respecto a la compra de ropa, más del 60 por ciento dice nunca, en pocas ocasiones o solo a veces usar su tarjeta para comprarla. Más de un 20 por ciento usa sus tarjetas bastante o todo el tiempo para comprar ropa.

Cuando a salidas con amigos se refiere, más del 65 por ciento dice nunca o pocas veces usar su tarjeta de crédito. Solo un 11 por ciento las usa a veces y alrededor de un 7 por ciento dice usarlas en bastantes ocasiones o todo el tiempo. En gastos relacionados a vivienda, más del 70 por ciento dice nunca, en pocas ocasiones o a veces usarla. Solo alrededor de un 8 por ciento dice usarlas bastante o todo el tiempo. En caso de emergencias, casi un 40 por ciento de los encuestados dice que nunca o pocas veces usa su



tarjeta. Casi 17 por ciento indica que la usa a veces y casi un 30 por ciento las usa bastante o todo el tiempo. Nuevamente, podemos observar que, dado el perfil de un estudiante que, en su mayoría, vive todavía con sus padres, probablemente recibe ayudas económicas o becas, tiene trabajo y que quizás tiene tarjetas de crédito con una línea de crédito muy limitada, nunca, en pocas ocasiones o a veces usa sus tarjetas de crédito para pagar. Se les preguntó sobre el tipo de pago de sus deudas con la entidad que les extendió sus tarjetas de crédito. Las alternativas provistas incluían: saldo el balance completo, hago el pago mínimo requerido o pago una cantidad mayor que el mínimo pero menos que el total de la deuda. Solo un 39 por ciento contestó que salda el balance completo, un 30 por ciento paga más del mínimo requerido pero menos del total, un 14 por ciento pagan solo el mínimo requerido y un 17 por ciento no contestó. Por otro parte, se les preguntó si alguna vez habían dejado de pagar sus tarjetas y un 70 por ciento contestó que nunca habían dejado de pagar, un 15 por ciento contestó que algunas veces habían dejado de pagar sus tarjetas. Se les solicitó que contestaran si en caso de no poder pagar sus deudas tomarían un préstamo para cubrir sus gastos.

Los resultados indican que un 60 por ciento no tomaría prestado, un 39 por ciento sí tomaría prestado y un 1 por ciento no contestó. Por último se les preguntó, qué cantidad tomarían prestada en caso de que necesitara un préstamo para pagar sus deudas. Un 5 por ciento tomaría prestado entre \$200 y \$500, un 9 por ciento entre \$501 y \$1,000, un 14 por ciento entre \$1,001 a \$3,000, un 6 por ciento entre \$3,000 a \$5,000, un 56 por ciento contestó que no tomaría prestado y un 5 por ciento no contestó. Esta evidencia podría sugerir varias cosas: poco acceso a fuentes de crédito, preferencia por otras fuentes de financiamiento, o uso y manejo consciente del presupuesto personal.

## CONCLUSIONES

Al parecer la mayoría de los encuestados son cuidadosos en el uso y manejo de sus tarjetas de crédito. La evidencia sugiere que pagan a tiempo y que no tienen balances significativos de deuda en sus tarjetas de crédito. Estos resultados contrastan significativamente con la evidencia de los E.U. Estas diferencias se pueden deber a los cambios que surgen luego de la aprobación de la Ley del 2009 *Credit Card Accountability, Responsibility and Disclosure* y también a las diferencias significativas en los costos de educación de los E.U. y P.R. y al perfil de los estudiantes. Al parecer los padres están asumiendo más responsabilidad sobre el uso y manejo de las tarjetas que tienen sus hijos o se están preocupando más de la educación y control sobre el crédito. Sin embargo, encontramos resultados que contradicen la noción de que los padres asumen un rol más activo en la vida financiera de sus hijos. Por ejemplo, encontramos que pagan a tiempo las tarjetas para quizás evadir pagos adicionales por concepto de intereses. Sin embargo, 60 por ciento de los participantes admite que otros hacen sus pagos mensuales a la tarjeta cuando estos no pueden hacerlo. Esto puede ser indicio de mal uso de la tarjeta, mala planificación financiera o intervención de los padres para evitar problemas de crédito de sus hijos. Interesantemente, la evidencia sugiere una aversión de la mayoría de los estudiantes a endeudarse y una preferencia por ajustes a su conducta para reducir sus gastos.

## Limitaciones

Este estudio se realizó con una muestra de los estudiantes de la UPRRP, uno de los centros docentes con los estudiantes más destacados académicamente en P.R. y con la mayor población estudiantil en Puerto Rico. El costo de sus estudios es menor que el de otras instituciones en el país y, por lo tanto, nuestra muestra no incluye a estudiantes que pudieran tener un perfil distinto al de los estudiantes en la muestra. Futuras investigaciones incluirán una muestra de estudiantes de otras instituciones para reflejar el comportamiento de estudiantes con otras características o perfiles en P.R.



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La Dra. Karen C. Castro-González es Catedrática Auxiliar del Departamento de Contabilidad en la Universidad de Puerto Rico-Río Piedras. Además es Contadora Pública Autorizada. Puede comunicarse con ella a la siguiente dirección; Universidad de Puerto Rico, Río Piedras, Facultad de Administración de



Empresas, Departamento de Contabilidad, PO Box 23326, San Juan, P.R. 00931-3326. Correo electrónico: cont3105castro@gmail.com.

Cristina Delgado-Ortiz es estudiante sub-graduado del Departamento de Contabilidad en la Universidad de Puerto Rico-Río Piedras. Además es estudiante investigadora adscrita al Programa Iniciativas de Investigación y Actividad Creativa Sub-graduado (iINAS).

Jomar Rodríguez-Madera es estudiante sub-graduado del Departamento de Contabilidad en la Universidad de Puerto Rico-Río Piedras. Además es asistente de investigación y estudiante investigador adscrito al Centro de Investigaciones Comerciales e Iniciativas de Investigación de la Universidad de Puerto Rico en Río Piedras.



# EL CONOCIMIENTO SOBRE PLANIFICACIÓN Y MANEJO DE LAS FINANZAS PERSONALES EN LOS ESTUDIANTES UNIVERSITARIOS

Giovani J. Rodríguez Martínez, Universidad de Puerto Rico

## RESUMEN

*El objetivo de este trabajo es estudiar el conocimiento sobre planificación financiera y manejo de las finanzas personales en los estudiantes universitarios en Puerto Rico. Estudios realizados en otros países sugieren que tanto adolescentes como adultos jóvenes carecen de conocimiento básico en cuestiones financieras. Los resultados de estudios hechos en los Estados Unidos por Jumpstart Coalition (2004) indican que la mayoría de los participantes contestaron incorrectamente preguntas sobre conocimiento y manejo de las finanzas personales. Según Cull y Whitton (2011) esta falta de conocimiento no se limita a estudiantes de nivel secundario, sino que se extiende también a universitarios. Para examinar si estos resultados coinciden con los de jóvenes puertorriqueños, se diseñó un cuestionario que se administró a 312 estudiantes universitarios matriculados en la Universidad de Puerto Rico, Recinto de Río Piedras. Los resultados sugieren que existe muy poco conocimiento sobre aspectos financieros entre los estudiantes subgraduados. Aunque los estudiantes de Administración de Empresas demostraron mayor conocimiento sobre aspectos financieros que sus compañeros de otras disciplinas, los resultados muestran que los estudiantes carecen de conocimiento, ya que no lograron obtener una calificación mayor de 55 por ciento. Los resultados de este estudio evidencian la necesidad de proveer educación financiera.*

**PALABRAS CLAVES:** educación financiera, planificación financiera, manejo de finanzas personales

## THE KNOWLEDGE ABOUT FINANCIAL PLANNING AND PERSONAL FINANCE MANAGEMENT IN UNIVERSITY STUDENTS

### ABSTRACT

*The major objective of this research is to assess the knowledge of financial planning and personal finance management in the undergraduate students in Puerto Rico. Some studies from several countries suggest that both adolescents and young adults lack basic knowledge in financial matters. The results of studies done in the United States by Jumpstart Coalition (2004) indicate that most participants incorrectly answered questions about knowledge and management of personal finance. According to Cull and Whitton (2011) this lack of knowledge is not limited to high school students, but also extends to university. To examine whether these results agree with those of young Puerto Ricans, we designed a questionnaire that was administered to 312 university students enrolled in the University of Puerto Rico, Río Piedras Campus. The results suggest that there is little knowledge about financial matters among undergraduates. Although students of Business Administration demonstrated more knowledge about financial matters than their peers in other disciplines, the results show that students lack knowledge because they failed to obtain a score greater than 55 percent. The results of this study demonstrate the need to provide financial education.*

**JEL:** A22, D14

**KEYWORDS:** financial literacy, financial planning, personal financial management



## INTRODUCCIÓN

La Coalición Jumpstart es una organización sin fines de lucro, con operaciones en los Estados Unidos de América (E.U.), que promueve la educación financiera de los estudiantes desde pre-kindergarten hasta la universidad. En 1997, Jumpstart realizó una encuesta en E.U. para medir el conocimiento sobre finanzas personales en jóvenes de escuela superior. Los resultados señalan que el 57.3 por ciento de los participantes contestaron correctamente las preguntas. La encuesta se repitió en intervalos de dos años, entre el 2000 y 2008 y los resultados revelaron que existe un menoscabo en el conocimiento de finanzas personales (Jump\$tart Coalition for Personal Financial Literacy, 2004; Bernanke, 2006; Jump\$tart Coalition for Personal Financial Literacy, 2008). Dara Duguay (2006, p.26) establece que “no se puede esperar que alguien sea capaz de construir una casa sólo brindándole una sierra, un martillo y algo de madera. De la misma manera, no se puede esperar que alguien sea capaz de manejar sus finanzas sólo brindándole una fuente de ingreso, un préstamo, una tarjeta de crédito y una póliza de seguro”. Por consiguiente, ante la preocupación que surge de los estudios Jumpstart y de las observaciones hechas por estos autores, es importante evaluar las necesidades específicas de la población que se pretende estudiar. Por esta razón, este estudio evalúa el nivel de conocimiento sobre finanzas personales entre los estudiantes universitarios en Puerto Rico (P.R.).

## REVISIÓN DE LITERATURA

El colapso de los mercados financieros a principios de la década del 2000 (crisis de las empresas Dot.com) y la crisis de los mercados financieros de 2007 o también, la conocida crisis de las hipotecas de alto riesgo, ha puesto a reflexionar a muchas personas sobre la manera en que se están manejando distintos aspectos financieros. Según Bernanke (2006), los avances tecnológicos y la innovación han contribuido a complicar el mundo de los negocios, ya que ahora, existen muchos servicios y productos financieros que están disponibles para los inversionistas. Por consiguiente, la toma de decisiones financieras es más compleja y frecuente. Ben S. Bernanke y algunos de los presidentes de los Bancos de la Reserva Federal han considerado como solución a la desinformación o falta de conocimiento financiero, la inversión de dinero, tiempo y esfuerzo en programas de educación financiera. “La industria [la banca] reconoce que los estudiantes de hoy son los propietarios de casas del mañana, y es importante que los jóvenes conozcan sobre el crédito llegado el momento de comprar un hogar” (Edgar, 1998, p. 58). Estos pensamientos sugieren que una educación temprana sobre las finanzas es muy importante para el desarrollo de un individuo que pretende ser útil a la sociedad.

## METODOLOGÍA

El objetivo principal de este estudio—de carácter exploratorio—es examinar el conocimiento sobre el manejo de aspectos financieros en los estudiantes universitarios en P.R. Considerando este objetivo, se diseñó y administró un cuestionario a estudiantes universitarios matriculados en la Universidad de P.R., Recinto de Río Piedras (UPR RP). El mismo incluye mitos financieros, diversos escenarios y preguntas para medir el nivel de conocimiento de los estudiantes universitarios sobre aspectos financieros. El cuestionario consiste de 37 preguntas, de las cuales 12 permiten observar el perfil de los participantes. Cuatro preguntas miden sólo el manejo de las finanzas, otras 14 miden conocimiento financiero, y las otras siete miden tanto manejo de las finanzas como conocimiento financiero.

Para este estudio, se desprenden las siguientes hipótesis: los estudiantes de la Facultad de Administración de Empresas poseen mayor conocimiento en temas financieros que sus compañeros de la Facultad de Ciencias Sociales, según sugieren los hallazgos presentados en el estudio de Cull & Whitton (2011). La segunda hipótesis es que los estudiantes que han tomado en el pasado un curso de finanzas, contabilidad, economía, finanzas personales obtienen mejores puntuaciones y/o poseen mayor conocimiento en el manejo y planificación de las finanzas. De esta investigación también se desprende que aquellos



estudiantes que están más cerca de completar el grado de bachillerato poseen mayor conocimiento sobre planificación financiera y el manejo de las finanzas personales que aquellos que recién comienzan a realizar dicho grado. De igual forma, aquellos estudiantes que trabajan poseen mayor conocimiento que aquellos que no.

## RESULTADOS

Este estudio fue realizado en las facultades de Administración de Empresas (en adelante EMPRESAS) y Ciencias Sociales (en adelante SOCIALES) de la UPR RP. Un total de 312 estudiantes universitarios a nivel sub-graduado componen la muestra, lo que representa un ocho por ciento de la población. La muestra está compuesta por 205 estudiantes de EMPRESAS (65.7 por ciento), 77 estudiantes de SOCIALES (24.7 por ciento), 30 estudiantes de OTRAS FACULTADES (9.6 por ciento). Además, los resultados sugieren que no hay diferencia entre género (50 por ciento masculino vs. 50 por ciento femenino). La mayoría de los estudiantes participantes de esta investigación trabajan (61.5 por ciento versus un 38.5 por ciento que no lo hace). Además, la muestra consiste de estudiantes de diversos años de estudio: un 13.5 por ciento es de primer año; 17.6 por ciento corresponde a segundo año; un 24.4 por ciento es de tercer año; un 28.5 por ciento se encuentra en cuarto año; y estudiantes de quinto y sexto año representan un 16 por ciento. Entre los estudiantes encuestados, un 31.7 por ciento de los estudiantes participantes no posee tarjeta de crédito versus un 68.3 por ciento que sí posee alguna (ya sea, porque sus padres se la proveyeron o la obtuvieron). De igual manera, la mayoría de los estudiantes participantes indicaron que poseen una cuenta bancaria (96.5 por ciento vs. 3.5 por ciento).

### Conocimiento Sobre Planificación Financiera y Manejo de las Finanzas

Esta investigación buscaba evaluar, primero, si el área de estudio de un estudiante universitario puede influir sobre el nivel de conocimiento sobre aspectos financieros. En general, tanto en las preguntas que miden planificación como conocimiento financiero como las de manejo de las finanzas personales, los estudiantes de EMPRESAS contestaron más preguntas correctamente que sus pares. Sin embargo, la media general de contestaciones correctas de los grupos de estudiantes en EMPRESAS es 55 por ciento vs. SOCIALES que es 48 por ciento. Aunque con una muestra no representativa de los estudiantes en otras facultades, el resultado obtenido para esos estudiantes encuestados es de 49 por ciento. Si se considera el sistema de calificación estándar—utilizado en el sistema educativo de E.U. y P.R.—para evaluar y determinar si un estudiante domina o no el material contenido en un examen o prueba, los participantes de ambas facultades reprobaron la prueba. Dicha escala es porcentual y se presenta a continuación: 100 a 90 A, 89 a 80 B, 79 – 70 C, 69- 60 D y 59 – 0 F. Ambos grupos de estudiantes se sitúan en un rango de 59 por ciento o menos. Estos resultados son similares a los obtenidos en los estudios de Jumpstart del 2000 al 2008. Por consiguiente, la data sugiere que hay un desconocimiento o carencia de información acerca de aspectos relacionados a las finanzas personales.

En segundo lugar, el 94.9 por ciento de los estudiantes indicó que no han tomado un curso de finanzas personales o manejo de dinero en escuela superior. Por un lado, cerca del 79 por ciento de los participantes indicaron no han tomado un curso de finanzas personales o manejo de dinero en la universidad; de dicha cifra, el 61 por ciento son estudiantes de EMPRESAS y el 28 por ciento de SOCIALES. Por otro lado, el 67.9 por ciento indicó haber tomado un curso de Economía versus un 31.4 por ciento que no la han tomado. Esta información sugiere que el porcentaje bajo de contestaciones correctas pudiera ser como consecuencia de la falta de educación en términos financieros, o la falta de una mejor preparación sobre dichos aspectos. La tercera hipótesis evaluaba si a medida que un estudiante está más cerca de culminar el bachillerato, posee mayor conocimiento acerca de las finanzas personales.

Los resultados sugieren que los estudiantes de tercer año de estudio en adelante no necesariamente poseen mayor conocimiento que sus compañeros de primer y segundo año. La media general de contestaciones



correctas para los estudiantes por años de estudio es la siguiente: primer año—50 por ciento, segundo año—51 por ciento, tercer año—49 por ciento, cuarto año en adelante—56 por ciento. Por tanto, los resultados sugieren que no hay un incremento constante en el nivel de conocimiento y no existe una diferencia marcada de conocimiento entre los estudiantes. Por último, este estudio evaluaba si aquellos estudiantes universitarios que trabajan poseen mayor conocimiento que aquellos que no trabajan. Basado en los resultados, los estudiantes que trabajan han demostrado mayor conocimiento contestando correctamente un 54 por ciento de las preguntas, en comparación, con un 51 por ciento de aquellos que no trabajan.

## CONCLUSIONES

Este trabajo exploratorio evaluó y documentó si los estudiantes universitarios de la UPR RP conocen sobre planificación financiera y el manejo de las finanzas personales. Aquellos estudiantes—que estudian campos en la administración de empresas—contestaron mejor que sus compañeros de campus. Una posible razón, es la continua exposición de éstos a temas relacionados a las finanzas. Por un lado, aquellos estudiantes que han trabajado o trabajan demostraron poseer mayor conocimiento que los estudiantes que no lo hacen. Si se considera que un 68.3 por ciento de los participantes posee una tarjeta de crédito y que un 96.5 por ciento, posee una cuenta bancaria, se puede inferir que trabajar trae consigo más responsabilidades, lo que impulsa al estudiante a aprender más sobre aspectos financieros.

Por otro lado, este estudio ha hallado que hay una carencia de información sobre aspectos financieros, posiblemente por la falta de educación financiera, lo que influyó en la forma de contestar de los participantes. Si los estudiantes no lograron contestar correctamente más allá de un 55 por ciento de las preguntas, el 77 por ciento no ha tomado cursos sobre el manejo de las finanzas personales, y un por ciento considerable posee tarjetas de crédito; no se puede esperar que los jóvenes tengan un buen manejo de las finanzas. Por tanto, se establece que los estudiantes universitarios necesitan recibir educación financiera—en la medida que los padres y la sociedad en general le exija a ellos que planifiquen y hagan un buen uso de sus recursos.

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Giovani J. Rodríguez Martínez es estudiante sub-graduado de Contabilidad y Sistema de Oficinas de la Facultad de Administración de Empresas (FAE) en la Universidad de Puerto Rico, Recinto de Río Piedras. Puede ser contactado a la siguiente dirección: Facultad de Administración de Empresas, Universidad de Puerto Rico, Recinto de Río Piedras. PO Box 23332 San Juan, PR 00931-3332. Su dirección de correo electrónico es [giovani.j.rodz@gmail.com](mailto:giovani.j.rodz@gmail.com).



# PORTAFOLIOS DE INVERSIÓN EN EL MERCADO DE RENTA VARIABLE COLOMBIANO: EVALUACIÓN DE UN MODELO DE PROGRAMACIÓN NO LINEAL.

John Dairo Ramírez Aristizábal, Tecnológico de Antioquia

Nelson Eduardo Castaño Giraldo, Tecnológico de Antioquia

Davian Camilo Taborda Tabares, Tecnológico de Antioquia

## RESUMEN

*El trabajo se centra en la aplicación de un modelo de programación no lineal para determinar un portafolio de inversión en el mercado de renta variable colombiano, que busca que un inversionista maximice la rentabilidad de acuerdo con su perfil de riesgo. Para ello, se implementa y evalúa a partir de bases de datos históricas de los precios de los diferentes activos financieros del mercado de renta variable colombiano, posteriormente se contrasta la rentabilidad obtenida con el portafolio diseñado y la rentabilidad promedio obtenida por los fondos de pensiones en Colombia, con el fin de concluir acerca de la validez del modelo de programación no lineal para el diseño del portafolio.*

**PALABRAS CLAVE:** Portafolio de inversión, teoría moderna de portafolios, programación no lineal, aversión al riesgo, activos financieros.

## THE COLOMBIAN EQUITY MARKET INVESTMENT PORTFOLIOS: ASSESSMENT OF A NON-LINEAR PROGRAMING MODEL

### ABSTRACT

*The work focuses on the application of a nonlinear programming model to determine an investment portfolio in the Colombian equity market, an investor looking to maximize profitability according to their risk profile, is implemented and evaluated based historical database of prices of different financial assets colombian equity market, then the profitability contrasts with the portfolio designed and the average return obtained by pension funds in Colombia, in order to conclude about the validity of the nonlinear programming model for the design of the portfolio.*

**JEL:** C02, C13, C14, C22, C53, C61, D81, D84, G00, G11, G23

**KEYWORDS:** Portfolio investment, modern portfolio theory, nonlinear programming, risk aversion, financial assets.

### INTRODUCCIÓN

La aversión al riesgo y el riesgo de mercado son factores que inciden sustancialmente en la toma de decisiones de los agentes al momento de conformar los portafolios de inversión, especialmente en la última década, cuando el sistema financiero ha ofrecido otras alternativas de inversión, pero que siguen siendo desconocidas para muchas personas. Bajo un entorno de mercado incierto los precios de mercado que se pagan por dichas inversiones presentan una gran volatilidad, generada por múltiples causas: las fluctuaciones en la tasa de interés, la tasa de cambio, la tasa de los créditos hipotecarios, el precio de las acciones, entre otras. Todas las variables de la economía alteran sensiblemente la rentabilidad de los portafolios de inversión. Así mismo, la volatilidad de los mercados financieros, la complejidad y velocidad de las transacciones financieras han hecho que los riesgos sean cada vez más difíciles de



identificar, analizar, controlar y mitigar. La motivación por indagar y evaluar modelos para la conformación de portafolios, se centra principalmente en que es un tema poco estudiado en Colombia, siendo relevante para establecer otros parámetros de investigación, que articulen las herramientas tecnológicas, modelos financieros y procesos de toma de decisiones con base en pronósticos matemáticos, con el entorno económico, caracterizado por un proceso de liberalización financiera, proliferación de nuevos productos y servicios en los mercados de capitales, los cuales han permitido nuevas posibilidades de inversión a los diferentes agentes económicos (familias, empresas y gobierno).

Los inversionistas siempre toman las decisiones de inversión con el objetivo de maximizar la rentabilidad asumiendo el mínimo nivel de riesgo o de minimizar el riesgo con la máxima rentabilidad posible óptima que satisfagan las preferencias de rentabilidad, riesgo y liquidez. El interrogante que surge en torno al tema de los portafolios de inversión y su relación con los riesgos es: ¿Cómo puede un inversionista estimar y seleccionar un portafolio óptimo?, ¿Existirán modelos que permitan conformar portafolios de inversión eficientes en el mercado de renta variable Colombiana? Los inversionistas institucionales como los fondos de pensiones, firmas comisionistas y las grandes empresas, hacen grandes esfuerzos en el diseño de portafolios de inversión que permitan maximizar la rentabilidad y disminuir la exposición al riesgo. La volatilidad de los precios del mercado han provocado que estas instituciones exploren técnicas y modelos que permitan la conformación de portafolios eficientes.

Con el objetivo de estructurar un portafolio de inversión en el mercado de renta variable colombiano, que le permita a un inversionista maximizar la rentabilidad de acuerdo con su perfil de riesgo, se desarrolla la presente investigación utilizando modelos de programación no lineal, para lo cual se recopiló información de fuentes secundarias como la página del Grupoaval, el sistema de información Bloomberg, Reuters y libros y artículos acerca de la teoría moderna de portafolios y se construyeron bases de datos del valor histórico de los precios y rentabilidades de los diferentes activos financieros del mercado con el fin de implementar y evaluar dicho modelo. El proyecto pretende evaluar un modelo para la conformación de portafolios eficientes que se fundamenta en la teoría de portafolios y el estudio de la frontera eficiente, dicho modelo se implementará como un modelo de programación no lineal el cual consiste en la optimización de una función objetivo sujeto a una serie de restricciones. El modelo será evaluado en el mercado de renta variable colombiano. El resultado de la implementación del modelo es una proporción o porcentaje de inversión que se debe hacer en una determinada alternativa de inversión, donde cada alternativa de inversión estará conformada por la compra de acciones de las diferentes empresas cotizantes en la Bolsa de Valores de Colombia.

## REVISIÓN LITERARIA

### Teoría de Portafolios

En los mercados financieros, los inversionistas buscan poseer activos que les generen la máxima rentabilidad posible con un mínimo riesgo. Sin embargo, satisfacer estas dos condiciones al mismo tiempo no es tarea fácil, ya que el mercado, generalmente, otorga mayor rentabilidad en activos con alto riesgo y viceversa. Por lo anterior, en las últimas décadas se han venido desarrollando diferentes modelos y técnicas de selección, optimización y administración de portafolios, siendo el pionero Harry Markowitz, quien en 1952 publicó en *The Journal of Finance* el documento histórico “Portfolio selection”, que dio origen a la teoría moderna de portafolios. Posteriormente, esta teoría fue ampliada por el autor en 1959 en su libro “Portfolio selection: efficient diversification” y mejorada por Sharpe en 1964 con la publicación del artículo “Capital asset prices: a theory of market equilibrium under conditions of risk” en *The Journal of Finance*. En 1990, Markowitz, Sharpe y Miller recibieron el Premio Nobel en Ciencias Económicas por el desarrollo del modelo CAPM (Capital Asset Pricing Model) o modelo de valuación de activos de capital (Dubova, 2005). La aplicación de la teoría moderna de portafolios y el CAPM permitió resolver el problema de la selección de portafolios y encontrar el portafolio óptimo, dentro de los activos disponibles



en el mercado, que se ajuste a los criterios de rentabilidad y riesgo de cada inversionista.

En términos generales, se puede decir que la administración de portafolios de inversión consiste en mezclar diferentes activos financieros para obtener la combinación riesgo-rentabilidad que satisfaga las necesidades del inversionista, es decir, se trata de un método que permite diversificar la inversión para reducir el riesgo, lo cual se logra al repartir el capital del inversionista entre diferentes activos y seleccionar el portafolio óptimo, que no es más que aquel portafolio que pertenece a la frontera eficiente y que, combinado con una proporción de inversión en el activo libre de riesgo, maximiza la rentabilidad (Vélez-Pareja, 2001). En años recientes, se han publicado diferentes trabajos sobre este tema en Colombia, entre los que se destacan el de Vélez-Pareja (2001), Martínez, Restrepo y Velásquez (2004) y Dubova (2005). En Hong Kong se han publicado también trabajos como los de Ho, Strange y Piesse (2000), Lam (2001) y Chen y Huang (2005).

### Portafolio Óptimo y Línea de Frontera Eficiente

Cuando se tiene un conjunto de  $n$  activos, cuya rentabilidad esperada (calculada como el valor medio de los rendimientos históricos) y riesgo (calculado como la desviación estándar de los rendimientos históricos) se conocen, es posible formar un número infinito de portafolios. Afortunadamente, un inversionista no necesita evaluar todas esas alternativas para elegir su portafolio óptimo, puesto que lo elegirá del conjunto de portafolios que ofrecen un rendimiento esperado máximo para niveles variables de riesgo y un riesgo mínimo para niveles variables de rendimiento esperado. Al conjunto de portafolios que cumplen estas dos condiciones se le conoce como frontera eficiente (Markowitz, 1952).

En la actualidad son muchas las herramientas computacionales que le permiten a un inversionista encontrar los portafolios de la frontera eficiente, siendo el Excel una de la más utilizadas, ya que con su componente Solver es posible desarrollar el modelo de optimización que se necesita. Al graficar el conjunto de portafolios eficientes se obtiene la Línea de Frontera Eficiente de Markowitz, que está curvada positivamente y es cóncava con su origen. Ahora, teniendo la línea de frontera eficiente, el inversionista procede a seleccionar su portafolio óptimo, el cual será diferente para cada inversionista, según sea el grado de aversión al riesgo

### Modelo de Valoración de Activos de Capital (CAPM)

Después de la formulación de la teoría de selección de portafolios de Markowitz, fueron varios los investigadores que, basados en ella, buscaron hacerle aportes importantes, tales como Sharpe, que en 1964 publicó el artículo “Capital asset prices: a theory of market equilibrium under conditions of risk”. El modelo de Markowitz supone que los inversionistas seleccionarán portafolios constituidos por activos riesgosos; el modelo CAPM lo que hizo fue extender el modelo de Markowitz al agregar un activo libre de riesgo ( $R_f$ ) al conjunto de activos con riesgo, que es un valor emitido por el gobierno de cada país, con un vencimiento que coincide con la duración del período de tenencia del inversionista, con una rentabilidad segura, es decir, no hay incertidumbre acerca de su valor terminal, por lo tanto, su desviación estándar es cero, al igual que la covarianza con otros activos riesgosos.

Del teorema de la separación, planteado por Tobin en 1958, se desprende que el portafolio óptimo en la línea de frontera eficiente será el mismo para todos los inversionistas que forman el mercado, el cual estará ubicado en el punto de tangencia entre la línea que une la rentabilidad del activo libre de riesgo y la frontera eficiente de Markowitz. A este portafolio óptimo se le conoce como portafolio de mercado (M) y a la línea que une la rentabilidad del activo libre de riesgo con el portafolio de mercado (M) y va más allá de éste se le conoce como línea de mercado de capitales (CML) (Alexander et al., 2003).

La línea de mercado de capitales (CML o capital market line) representa la relación lineal entre el



rendimiento esperado y el riesgo total para diferentes combinaciones del portafolio de mercado (M) y varias proporciones de préstamo o endeudamiento libres de riesgo. Entonces, con el CAPM la nueva frontera eficiente es la línea de mercado de capitales, en la cual los inversionistas encontrarán los mejores portafolios y podrán elegir su portafolio óptimo, según su nivel de aversión al riesgo. Con el préstamo libre de riesgo, el inversionista obtendrá el portafolio de menor riesgo y menor rentabilidad, comparado con el portafolio de mercado (M). El endeudamiento libre de riesgo le permite al inversionista superar la rentabilidad del portafolio de mercado, al invertir todo su dinero más el dinero prestado en el portafolio de activos riesgosos (Dubova, 2005).

### Programación Lineal y no Lineal

La programación ha sido uno de los enfoques cuantitativos utilizado para la toma de decisiones en la administración. Se han reportado numerosas aplicaciones en las industrias química, del aerotransporte, del acero, del papel, del petróleo, entre otras. Los problemas de selección de cartera implican situaciones en las que los gerentes financieros deben elegir inversiones específicas (por ejemplo, acciones, bonos) a partir de diversas alternativas de inversión. Los administradores de fondos mutualistas, de uniones de crédito, de compañías de seguros y de bancos, encuentran frecuentemente este tipo de problemas. La función objetivo para los problemas de selección de cartera es por lo común la maximización del rendimiento esperado o la minimización de los riesgos. Las restricciones asumen, por lo general, la forma de restricciones sobre el tiempo de inversiones permisibles, leyes estatales, políticas de la compañía, máximo riesgo permisible, etcétera. Se han planteado y resuelto problemas de este tipo utilizando diversas técnicas de programación matemática. Sin embargo, si es posible plantear una función objetivo lineal y restricciones lineales en un problema específico de selección de cartera, entonces puede utilizarse la programación lineal para resolverlo, en el caso en que la función objetivo o alguna de las restricciones no es lineal, se cataloga como un modelo de programación no lineal. En este trabajo se muestra la forma en la que puede plantearse un problema de selección de cartera y el modo en que se puede resolver como un modelo de programación no lineal.

### **METODOLOGÍA**

La metodología consistió en conformar una base de datos con la información histórica de las rentabilidades mensuales de las 29 empresas de alta liquidez que cotizan en la BVC (Bolsa de Valores de Colombia) durante el año 2011. La Tabla 1 contiene los títulos de alta liquidez durante el período (2011) que cotizan en la BVC.

Con las rentabilidades mensuales de cada activo se calculó la rentabilidad promedio y la matriz de varianzas y covarianzas del conjunto de acciones con el fin de establecer los parámetros necesarios (Ruppert, 2004) para aplicar el modelo de programación no lineal (Ragsdale, 2008) que se explica a continuación:

En forma matricial se tiene que la varianza de un portafolio de inversiones es:

$$\sigma_p^2 = PCP^T \quad (1)$$

Donde:

$\sigma_p^2$ : es la varianza del portafolio



$$P = [P_1 P_2 P_3 \dots P_n]$$

(2)

Es el vector de proporciones o porcentajes a invertir en cada activo financiero que conforma el portafolio.

$P^T$ : es el vector de proporciones transpuesto

$$C = \begin{bmatrix} \sigma_1^2 & \sigma_{12} & \dots & \sigma_{1n} \\ \sigma_{21} & \sigma_2^2 & \dots & \sigma_{2n} \\ \cdot & \cdot & \cdot & \cdot \\ \cdot & \cdot & \cdot & \cdot \\ \cdot & \cdot & \cdot & \cdot \\ \sigma_{n1} & \sigma_{n2} & \dots & \sigma_n^2 \end{bmatrix}$$

(3)

$C$ : es la matriz de varianzas y covarianzas de los activos financieros

Tabla 1: Títulos Valores de Alta Liquidez Durante el Año 2011 Que Cotizan en la BVC

Mnemotecnico	Emisor
Bcolombia	Bancolombia
Biomax	Biomax
Bogota	Banco De Bogotá
Bna	Bolsa Mercantil De Colombia
Bvc	Bolsa De Valores De Colombia
Canacol	Canacol
Cemargos	Cementos Argos
Chocolates (Nutresa)	Nutresa
Colinvers (Celsia)	Celsia
Concreto	Concreto
Corficolcf	Corficolombiana
Ecopetrol	Ecopetrol
Davivienda	Davivienda (P)
Eeb	Empresa De Energía De Bogotá
Enka	Enka
Exito	Almacenes Éxito
Fabricato	Fabricato
Grupoaval	Grupo Aval
Interbolsa	Interbolsa
Inverargos (Grupo Argos)	Grupo Argos
Isa	Interconexión Eléctrica S.A.
Mineros	Mineros De Antioquia
Pfbcredito (Helmbank)	Helmbank (P)
Prec	Pacific Rubiales
Etb	Empresa De Teléfonos De Bogotá
Isagen	Isagen
Sie	Sie
Suraminv (Gruposura)	Gruposura
Tablemac	Tablemac

En la tabla 1 se muestra el Mnemotecnico y el nombre de la empresa de las acciones de alta liquidez durante el período (2011).

La función a maximizar considerando múltiples objetivos que son: minimizar el riesgo (la varianza del portafolio) y maximizar la rentabilidad mínima requerida es:



$$Max Z = (1 - r)R - r\sigma_p^2$$

(4)

Donde:

$R$ : es la rentabilidad esperada del portafolio

$r$ : es una constante entre 0 y 1, y representa la aversión al riesgo del inversionista

$r = 1$ , indica la máxima aversión al riesgo, es decir, que al inversionista no le gusta correr riesgos y por tanto buscará minimizar la varianza del portafolio:  $Max Z = -r\sigma_p^2$

$r = 0$ , indica que al inversionista le gusta correr el riesgo, es decir, es amante del riesgo y por lo tanto lo que busca es maximizar el rendimiento esperado:  $Max Z = R$

El modelo está sujeto a las siguientes restricciones:

La suma de las componentes del vector de proporciones (2) no puede superar el 100%, es decir, que el capital invertido en el portafolio no puede exceder al máximo disponible:

$$\sum_{i=1}^n P_i = 1$$

(5)

Se debe garantizar un nivel mínimo de rentabilidad en el portafolio de inversiones y esto se logra con la siguiente restricción:

$$\sum_{i=1}^n \mu_i P_i \geq \Re$$

(6)

$\mu_i$ : es la rentabilidad promedio de los activos.

$\Re$ : es el rendimiento mínimo requerido del portafolio.

Las componentes del vector de proporciones pueden tomar valores entre cero y uno:

$$0 \leq P_i \leq 1$$

(7)

Para implementar el modelo se utilizó la herramienta Solver del software Microsoft Excel obteniendo el portafolio óptimo para el primer mes del año 2012, posteriormente se procede a calcular la rentabilidad real con base en los resultados arrojados por el modelo para el primer mes del 2012, el procedimiento se repite para los 11 meses siguientes del año 2012. Finalmente se calcula la rentabilidad acumulada durante el año 2012 obtenida con el modelo y definida para cada nivel de riesgo considerado en el modelo con la variable aversión al riesgo, por último se compara el rendimiento real obtenido del portafolio con la rentabilidad promedio entregada por los fondos de pensiones, con el propósito de medir la eficiencia del modelo.

## RESULTADOS

En la Tabla 2 se muestran los rendimientos reales mensuales y acumulados durante el año 2012 por nivel de aversión al riesgo, después de aplicar el modelo de programación no lineal para cada uno de los 12 meses.



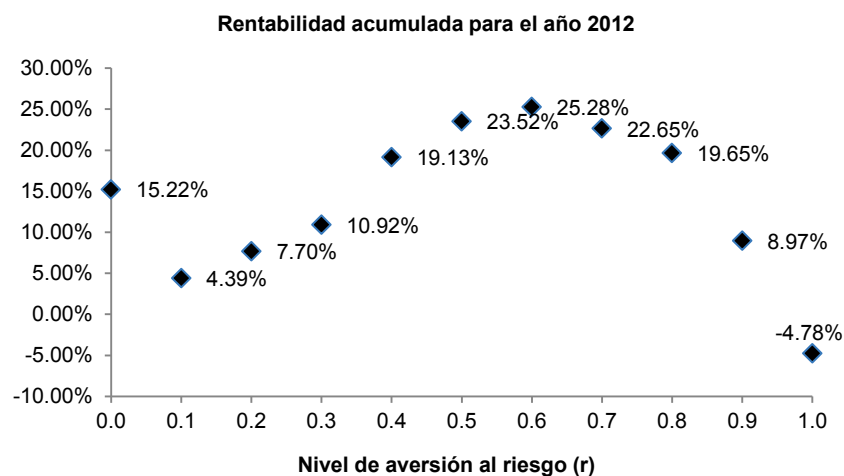
Tabla 2: Rendimientos Reales Obtenidos Para el Año 2012

mes Aversión al riesgo (r).	MES 01-12	MES 02-12	MES 03-12	MES 04-12	MES 05-12	MES 06-12	MES 07-12	MES 08-12	MES 09-12	MES 10-12	MES 11-12	MES 12-12	Rentabilidad acumulada
0.0	6.51%	-0.56%	0.00%	-0.56%	0.00%	3.93%	11.60%	-7.84%	1.28%	2.31%	-0.62%	-0.62%	15.22%
0.1	6.51%	-0.56%	0.00%	-0.56%	0.00%	3.93%	1.11%	-7.84%	1.28%	2.31%	-0.62%	-0.62%	4.39%
0.2	6.51%	-0.56%	0.00%	-0.56%	0.00%	2.83%	-0.51%	-7.84%	1.28%	2.31%	1.85%	2.76%	7.70%
0.3	6.51%	-0.56%	0.00%	-0.56%	0.00%	2.55%	-1.05%	-7.84%	1.14%	3.20%	2.48%	5.28%	10.92%
0.4	6.51%	-0.56%	0.00%	-0.56%	0.00%	2.40%	-1.32%	-4.34%	0.92%	5.85%	2.80%	6.54%	19.13%
0.5	6.51%	-0.56%	0.00%	-0.56%	-1.10%	2.32%	-1.48%	-1.99%	1.65%	6.85%	2.99%	7.29%	23.52%
0.6	6.51%	-0.56%	0.00%	-0.56%	-2.02%	2.26%	-1.59%	-0.47%	2.50%	6.68%	2.83%	7.80%	25.28%
0.7	6.51%	-0.56%	0.00%	-0.56%	-2.68%	2.22%	-1.67%	0.61%	2.59%	5.34%	1.62%	7.74%	22.65%
0.8	5.63%	1.88%	1.31%	-0.56%	-3.33%	0.62%	-1.32%	1.16%	2.66%	4.13%	0.05%	6.28%	19.65%
0.9	1.53%	5.51%	2.44%	-0.56%	-3.84%	-0.83%	-0.58%	1.02%	1.55%	3.18%	-5.67%	5.49%	8.97%
1.0	0.91%	0.84%	1.39%	-0.56%	-5.46%	-2.87%	-1.32%	1.53%	2.89%	2.84%	-5.58%	0.97%	-4.78%

En la Tabla 2 se muestran las rentabilidades reales mensuales y acumuladas arrojadas al aplicar el modelo de programación no línea para el año 2012.

En la Figura 1 se puede observar las rentabilidades acumuladas durante el año versus el nivel de aversión al riesgo después de aplicar el modelo de programación no lineal, se puede observar que la mayoría de las rentabilidades acumuladas son positivas a excepción del nivel de aversión al riesgo  $r=1$  con el que se obtiene un rendimiento negativo del 4.78% anual, mientras que con un nivel de aversión  $r=0.6$  se da la máxima rentabilidad con un valor de 25.28% anual. Al contrastar con los resultados de los fondos de pensiones

Figura 1: Rentabilidad Acumulada En Función De La Aversión Al Riesgo.



En la Figura 1 se muestran las rentabilidades reales anuales acumuladas arrojadas al aplicar el modelo de programación no línea para el año 2012.



## CONCLUSIONES

Con base en los resultados arrojados se comprueba la validez del modelo en el mercado de renta variable colombiano, al arrojar en un 90% rendimientos positivos para los diferentes niveles de aversión al riesgo, podemos concluir que de acuerdo al nivel de aversión al riesgo se obtienen diferentes rentabilidades para el acumulado del año 2012, es así como con un nivel de aversión al riesgo de 0.6 se obtuvo el mayor rendimiento acumulado del portafolio del 25.28% anual que contrastado con los datos oficiales proporcionados por la Superintendencia Financiera de Colombia, en su informe: Rentabilidad Fondos de Pensiones Obligatorias a 31/12/2012 en el cual se establece una rentabilidad promedio de los fondos de pensiones desde 31/12/2008 hasta 31/12/2012 del 15.49% anual inferior a la rentabilidad arrojada por el modelo. A pesar de que algunos activos disponibles para conformar el portafolio mostraron rendimientos negativos durante el periodo de estudio (2011-2012) el modelo realizó una buena diversificación a la hora de establecer el portafolio.

*Limitaciones:* Algunas acciones no tenían información durante los periodos iniciales del 2011 y por tanto no se consideraron en el abanico de opciones que se tenían en consideración por tratarse de empresas que apenas se comenzaron a tranzar en la BVC. Durante el periodo de estudio la acción de la empresa Fabricato S.A. tuvo un comportamiento atípico al incrementarse abruptamente su precio y generó que el modelo se polarizara generando una solución atribuyendo el 100% del portafolio a este activo.

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John Dairo Ramírez Aristizábal es Ingeniero Industrial y Magister en Ingeniería de la Universidad de Antioquia, Medellín, Colombia. Coordinador del Programa académico Administración Financiera y del Complejo Financiero del Tecnológico de Antioquia. Miembro del grupo de investigación Red-Gifa del Tecnológico de Antioquia. Correo electrónico [jdramire@tdea.edu.co](mailto:jdramire@tdea.edu.co)

Nelson Eduardo Castaño Giraldo es Matemático de la Universidad de Antioquia y Magister en Matemáticas Aplicadas de la Universidad EAFIT. Coordinador del Programa académico Tecnología en Gestión Financiera del Tecnológico de Antioquia. Miembro del grupo de investigación Observatorio Público del Tecnológico de Antioquia. Correo electrónico [ncastano@tdea.edu.co](mailto:ncastano@tdea.edu.co)

Davian Camilo Tabora Tabares es estudiante de Administración Financiera del Tecnológico de Antioquia. Monitor del Complejo financiero del Tecnológico de Antioquia. Miembro del semillero de investigación en Mercado de Valores y divisas del Tecnológico de Antioquia. Correo electrónico [camilotabora-7@hotmail.com](mailto:camilotabora-7@hotmail.com)



# UNA VENTANA DE EFICIENCIA: PUERTOS DE ASIA Y AMERICA

Yenisey Castro García, Universidad Michoacana de San Nicolás de Hidalgo  
José César Lenin Navarro Chávez, Universidad Michoacana de San Nicolás de Hidalgo  
Virginia Hernández Silva, Universidad Michoacana de San Nicolás de Hidalgo

## ABSTRACT

*The following paper aims to present results obtained by applying non-parametric techniques such as the Malmquist index to measure 20 major container port performance located at the pacific rim. For research proposes, the Malquist index methodolgy was used to measure efficiency within a period of time of five years (2004-2009). Ports selected are located at the Pacific Rim since this region annually produces one of the largest container cargo worldwide movements. Due to each container terminal efficiency directly contributes to port performance as set, the relevance and contribution of this research would be of great interest to port community and its results may contribute to port authority decisions. The results shown that the port with best results within the Malmquist index, during the analysis was Ho Chi Minh (Vietnam) Port with the best performance of the 20 ports reviewed ,within the Asia region as well as few ports located in North America. The results of this study can indicate improvements in port management and operational planning at local and national levels.*

**JEL:** L91, H83

**KEYWORDS:** Port efficiency, Total factor productivity changes, Malmquist Productivity index. Port management

## INTRODUCCION

Se estima que a nivel mundial el movimiento de carga contenerizada, creció un 4 por ciento alcanzando los 506 millones de contenedores en 2008, contribuyendo a esta cifra los puertos chinos con un 22.6 por ciento le siguen en orden de importancia Europa y Norte América (UNCTAD, 2009). En la actualidad existe gran interés por parte de las autoridades portuarias por incrementar la competitividad de sus complejos, ya que necesitan competir eficientemente con sus puertos vecinos generando que estos tengan mayores y mejores exigencias físicas. Este proceso de transformación se aceleró a medida que la globalización económica se intensifico generando la ampliación de mercados, la multiplicación de las transacciones comerciales en distintas áreas, lo que permite observar una acentuación de la competencia portuaria e incluso intra-portuaria y esto se asiste de un proceso progresivo de privatización, descentralización y des-regulación portuaria.

La aplicación de la técnica DEA ha sido ampliamente aplicado a diversos campos; (Camanho & Dyson, 2005) en el sector bancario; (Barros, 2005) en el sector hotelero; (Butler & Li, 2005) en hospitales, etc. La cantidad de trabajos publicados en diferentes periódicos y revistas, utilizando esta metodología, sugiere la amplia aplicación que tiene el DEA. El presente trabajo comprende el desempeño operacional que guardan los puertos contenedores que se encuentran en la Cuenca del Pacífico, esto derivado de un análisis de eficiencia realizado con metodologías no paramétricas, motivado por la necesidad de contribuir, como muchos otros autores, a la literatura portuaria con perspectivas diferentes. Para realizar el análisis del desempeño de las terminales mencionadas se planteó efectuar un análisis de corte longitudinal, tomando el periodo 2004 - 2009, ya que a partir del 2004, según Stopford (2009), el transporte marítimo tuvo un gran despegue económico a nivel mundial. Debido a que la metodología DEA, en sus modelos básicos no permite realizar mediciones a través del tiempo ya que son modelos estáticos y esta situación puede ser engañosa porque el ajuste dinámico puede dar lugar a un aparentemente empleo



excesivo de los recursos necesarios para producir resultados benéficos en futuros períodos. Por tal motivo se seleccionó una extensión del DEA llamada el Índice Malmquist, también referenciado como Factor total de Productividad (FTP), la aplicación de esta medida al sector portuario es reciente y esta técnica permite conocer los cambios en cada uno de los componentes de la productividad total: La eficiencia técnica y el cambio tecnológico. Conocer cómo se han comportado estos factores en los últimos años, de cualquier puerto, resultará importante para detectar las ineficiencias y mejorará las fortalezas del puerto. El presente artículo se ha estructurado de la siguiente manera: la sección uno versa sobre la eficiencia y sus desarrollos teóricos, en donde, brevemente se habla sobre las bases metodológicas del DEA y el Índice Malmquist. Posteriormente se presentan algunos de los trabajos portuarios cuyos desarrollos utilizan la herramienta del Índice Malmquist. En la sección tres, se expone la metodología usada, la selección de los inputs y outputs así como se propone el uso de nuevas variables y se comentan los resultados obtenidos. Por último, se presentan los resultados así como las conclusiones.

### LITERATURA PREVIA: EFICIENCIA PORTUARIA E ÍNDICE MALMQUIST

Si bien existen numerosos trabajos cuyo objetivo es lograr la eficiencia técnica de los puertos empleando tanto técnicas econométricas como programación lineal, la aplicación del índice Malmquist a la industria portuaria es reciente y los trabajos que abordan el tema son escasos. Como se mencionó anteriormente, la eficiencia técnica es uno de los componentes de la productividad, y su determinación es necesaria pero no suficiente para la eficiencia técnica de los puertos se encuentra en González y Trujillo (2005). A continuación se mencionan a algunos trabajos que emplearon el índice de Malmquist para medir el cambio en la productividad total. Liu, Liu y Cheng (2006) aplican el índice Malmquist y logran el cambio en el FPT de un buen número de terminales de contenedores en China. Este estudio es relevante, pues los puertos asiáticos, particularmente los chinos, han presentado crecimientos significativos en la presente década y han ido desplazando a los puertos norteamericanos y europeos en el tráfico de contenedores. De acuerdo con este trabajo, las terminales de contenedores que mayor movimiento presentaron obtuvieron ganancias en el FPT, lo contrario ocurrió en las terminales pequeñas. Los resultados del índice de Malmquist han sido tema de discusión en diversos ámbitos, pues como señalan Coelli, Prasada Rao y Battese (1998), al asumir una escala de retornos constante se puede incurrir en errores al calcular el cambio en la escala de eficiencia, si consideramos que en la práctica es más común asumir una escala de retorno variable.

Nuevamente en 2009, Guerrero y Rivera (2009), realizan una investigación que mide la eficiencia de puertos contenedores más importantes de México con el Índice Malmquist. Tal como lo intentó Estache en años anteriores, este trabajo pretende medir el desempeño únicamente en puertos especializados. De acuerdo a los resultados obtenidos se observó que los puertos de tamaño medio, como Progreso y Ensenada fueron mayores que puertos concentradores como: Veracruz y Altamira aun cuando la eficiencia en estas terminales es mayor. Utilizando la misma metodología, Cheon *et al.* (2009) evalúa como las reformas institucionales portuarias influenciaron la eficiencia portuaria, durante el periodo de 1991 a 2004, a 98 de los puertos más importantes a nivel mundial. En su trabajo concluye que las reestructuraciones de los puertos (privatización) contribuyen al factor total de productividad, principalmente en los puertos grandes, ya que les permite contar con instituciones especializadas así como concentrar la carga. Con la finalidad de extender el trabajo de autores previos, (Fu, Song, & Zi-jian, 2009) proponen mejorar el método DEA- Índice de Productividad Malmquist aplicando un método de cálculo sistemático llamado PCA (Principal Components Analysis por su nombre en inglés). Es una técnica de reducción de información y combina nuevas medidas múltiples definidas por los *inputs/outputs* y son usadas para identificar los conjuntos pequeños de índices que representan una gran parte de la discrepancia total en los índices originales. Para ejemplificar el uso de estas herramientas decidieron aplicarlas al análisis de 10 puertos Chinos durante el periodo 2001 a 2006.



## EFICIENCIA Y SUS DESARROLLOS TEÓRICOS

Los modelos básicos del DEA son: el CCR (por Charnes, Cooper y Rhodes) y el BCC (Banker, Charnes y Cooper). La diferencia principal entre estos dos métodos radica en el supuesto de las escalas de retorno. De hecho el modelo CCR asume constantes escalas de retorno, donde el modelo BCC permite variables escalas de retorno. Los modelos DEA pueden diferenciarse de acuerdo a su orientación ya sea hacia el *input* o hacia el *output* (e.i. ya sea para minimizar los *inputs* para un nivel dado de *output* o para maximizar un *output* para un nivel dado de *input*) (So, Kim, Cho & Kim, 2007.) Sin embargo, estos modelos del DEA aplican sólo en condiciones estáticas. Y esta situación puede ser engañosa debido a que el ajuste dinámico puede dar lugar a un aparente empleo excesivo de los recursos necesarios para producir resultados benéficos en futuros períodos. Algunas alternativas metodológicas más comunes para el análisis dinámico son (Färe, Grosskopf, & Lovell, 1994):

1. Fronteras contemporáneas (una frontera por año).
2. Fronteras secuenciales (acumulativas).
3. Fronteras intertemporales (evaluación global).

### Índice Malmquist (Im)

Los índices de Malmquist fueron introducidos por Caves *et al.* (1982). Nombrados en honor a Malmquist (1953) quien propuso la construcción de índices cuantificadores de *inputs* como proporciones de funciones de distancia. El índice de Malmquist (IM) relacionado con la productividad posee múltiples ventajas. Se basa en la representación de la frontera de múltiples *inputs* y *outputs* en tecnología de producción. En un contexto empírico, los resultados son obtenidos usando técnicas matemáticas (DEA) que ayudan a comprender la forma de la frontera de producción; por último, el índice se descompone en múltiples componentes para comprender la raíz del origen de los cambios de producción, de ahí que a este índice se le conozca como Factor Total de la Producción (FTP) ó el índice de productividad Malmquist.

1. Para introducir el concepto de función de distancia, consideremos  $n$  DMUs en un periodo  $t$  tal cual usa los *inputs*  $x_t \in R_+^m$  para producir los *outputs*  $y_t \in R_+$ . La tecnología de producción  $\phi^t$  puede ser definida como:

2.  $\phi^t = \{(x^t, y^t) : x^t \text{ puede producir } y^t\}$  (1)

3. Esto consiste en todos los vectores de *inputs-outputs* que sean técnicamente viables para cierto proceso de producción. La función de distancia de *output* está definida en la tecnología  $\phi^t$  como el recíproco de la expansión viable máxima del  $y^t$  producible del *input*  $x^t$  de la forma:

4.  $D_o^t(x^t, y^t) = \min \left\{ \theta : \left( x^t, \frac{y^t}{\theta} \right) \in \phi^t \right\}, \theta \leq 1$  (2)

5. Para definir un índice Malmquist se requiere la especificación de dos funciones con periodos combinados de tiempo tales como

6.  $D_o^t(x^{t+1}, y^{t+1}) = \min \left\{ \theta : \left( x^{t+1}, \frac{y^{t+1}}{\theta} \right) \in \phi^t \right\}, \theta^t \leq 1$  (3)



$$7. \quad D_o^{t+1}(x^t, y^t) = \min \left\{ \theta : \left( x^t, \frac{y^t}{\theta} \right) \in \phi^t \right\}, \theta^{t+1} \leq 1 \quad (4)$$

8. La primera función es de periodo combinado de tiempo, definida en (3), que mide el recíproco a la máxima expansión proporcional de los outputs producibles del input  $x^{t+1}$ , evaluado dentro de la relación de tecnología de producción en el periodo previo ( $\phi^t$ ). De forma similar, la segunda función de periodo combinado, definida en (4), mide el recíproco de la expansión proporcional máxima de los outputs producibles desde el input  $x^t$ , evaluado en relación a la tecnología de producción en el periodo de tiempo  $t + 1$ . Nótese que mientras el periodo individual de la función de distancia siempre es menor o igual a uno, en ambos periodos combinados de tiempo el valor de la función de distancia de output deberá ser mayor a la unidad. Esto es debido a que la combinación input-output observada en un periodo de tiempo podría no ser posible con esa misma tecnología en otro periodo de tiempo. Lo anterior se corresponde con el concepto de super-eficiencia propuesto por Ansersen y Petersen (1993).

9. Caves et al. (1982) define un índice de productividad Malmquist relativo a una tecnología individual  $\phi^t$  (en 5) o  $\phi^{t+1}$  (en 6), como a continuación se expresado:

$$10. \quad M_o^t = \frac{D_o^t(x^{t+1}, y^{t+1})}{D_o^t(x^t, y^t)} \quad (5)$$

$$12. \quad M_o^{t+1} = \frac{D_o^{t+1}(x^{t+1}, y^{t+1})}{D_o^{t+1}(x^t, y^t)} \quad (6)$$

13. Los valores de  $M_o^t$  y de  $M_o^{t+1}$  deben ser mayores, iguales o menores que uno, dependiendo del crecimiento en productividad, estancamiento o su declive que ha ocurrido entre los periodos  $t$  y  $t + 1$ .

En general,  $M_o^t$  y  $M_o^{t+1}$  mantienen distintos números de productividad ya que refieren a tecnologías diferentes.

14. El índice Malmquist fue tratado teóricamente hasta las mejoras aplicadas por Färe et al. (1994). Una de las mayores aportaciones de este trabajo fue el de asumir a las eficiencias usando modelos de DEA (Charnes et al. 1978) para el cálculo de las funciones de distancia integradas en el índice Malmquist.

15. Färe et al. (1994) define un índice de productividad orientado a inputs-outputs como la media geométrica de dos índices Malmquist refiriendo a la tecnología en un periodo de tiempo  $t$  y  $t + 1$  (5) y (6) respectivamente, mostrando la siguiente medida de productividad Malmquist:

$$16. \quad I^{t+1,t} = \left( \frac{D_o^t(x^{t+1}, y^{t+1})}{D_o^t(x^t, y^t)} \cdot \frac{D_o^{t+1}(x^{t+1}, y^{t+1})}{D_o^{t+1}(x^t, y^t)} \right)^{\frac{1}{2}} \quad (7)$$

17. Otra de las mejoras aportadas por Färe et al. (1994) es la de mostrar la forma de descomponer el índice (7) en un índice de cambio de eficiencia técnica y en un índice que refleja el cambio en la frontera del grupo de posible producción, por ejemplo, un índice de cambio tecnológico.

18. Estos componentes se obtienen al reescribir (7) de la siguiente manera:



$$19. \quad I^{t+1,t} = \frac{D_o^{t+1}(x^{t+1}, y^{t+1})}{D_o^t(x^t, y^t)} \cdot \left( \frac{D_o^t(x^t, y^t)}{D_o^{t+1}(x^t, y^t)} \cdot \frac{D_o^t(x^{t+1}, y^{t+1})}{D_o^{t+1}(x^{t+1}, y^{t+1})} \right)^{\frac{1}{2}} \quad (8)$$

20. La porción fuera de los paréntesis son las medidas del cambio de la eficiencia técnica entre los periodos de tiempo  $t$  y  $t + 1$ . El significado geométrico de las dos proporciones dentro de los paréntesis obtienen el cambio de la tecnología (o corrimiento de la misma) entre los dos periodos, evaluados a los niveles de input-output en  $t(X^t, Y^t)$  y  $t + 1(x^{t+1}, y^{t+1})$ . Sobre todo, mejoras en la productividad mostrarán un índice Malmquist ( $I^{t+1,t}$ ) con valores mayores a la unidad.

21. Los índices Malmquist orientados al output requieren la estimación dentro del periodo intertemporal del los valores con los modelos de DEA.

22. Los valores entre los periodos de tiempo pueden ser obtenidos usando el modelo (9), donde  $x^t$  y  $y^t$  son vectores de los inputs y de los outputs de la DMU bajo análisis en el periodo  $t$ , y  $X^t$  y  $Y^t$  son las matrices de los inputs y outputs respectivamente (datos observados) en el periodo  $t$ . El modelo debe ser resuelto y calculado para cada año analizado.

$$23. \quad [D_o^t(x^t, y^t)]^{-1} = \max_{\delta, \lambda} \delta$$

sujeta a:

$$\delta y^t \leq Y^t \lambda,$$

$$x^t \geq X^t \lambda$$

$$\lambda \geq 0 \quad (9)$$

24. Teniendo que  $D_o^t(x^t, y^t) \leq 1$ , y  $D_o^t(x^t, y^t) = 1$  indicando que  $(x^t, y^t)$  está localizado en la frontera de  $\phi^t$ . Notar que  $D_o^t(x^t, y^t)$  coincide con la medida orientada a output de la eficiencia técnica de Farrell, el cual es recíproca a  $\delta$ .

25. Los valores intertemporales se obtienen usando los modelos (10) y (11), donde  $t$  es al periodo base y  $t + 1$  es uno de los siguientes años analizados.

$$26. \quad [D_o^t(x^t, y^{t+1})]^{-1} = \max_{\delta, \lambda} \delta$$

sujeta a:

$$\delta y^{t+1} \leq Y^t \lambda$$

$$x^{t+1} \geq X^t \lambda$$

$$\lambda \geq 0 \quad (10)$$

$$27. \quad [D_o^{t+1}(x^t, y^t)]^{-1} = \max_{\delta, \lambda} \delta$$

sujeta a:

$$\delta y^t \leq Y^{t+1} \lambda$$



$$\begin{aligned} x^t &\geq X^{t+1}\lambda \\ \lambda &\geq 0 \end{aligned} \quad (11)$$

28. Note que el índice Malquist debe ser calculado asumiendo una tecnología CRS, como es explicado en Färe y Grosskopf (1996). Para una mayor y más completa revisión los desarrollos teóricos y aplicaciones del índice Malquist consulte Färe et al. (1998).

## METODOLOGIA UTILIZADA

Aunque existe diversidad sobre las variables a utilizarse dentro de la métrica de eficiencia de los puertos, Chang (1978) sugiere que los *inputs* de un puerto deberían incluir el valor monetario real de los activos netos en el puerto, el número de trabajadores por año y el número promedio de empleados por mes de cada año. Dowd y Leschine (1990) sostiene que la productividad de una terminal o puerto de contenedores depende del uso eficiente de la mano de obra, terrenos y equipo. En los últimos años, sin embargo, muchos estudios sobre terminales de contenedores tienden a presentar una especie de uniformidad. Según Wang *et al.* (2004), las variables *inputs* y *outputs* deberán reflejar el objetivo y el proceso de envase terminal de la producción con la mayor precisión posible.

Derivado de la investigación realizada en la literatura previa, los *inputs* y *outputs* propuestos para este ensayo son los siguientes: La información de infraestructura del puerto representan muy bien a los insumos tierra y capital. Y dentro de este trabajo se quedaron representados por el área total de las terminales del puerto y la longitud de los muelles respectivamente. No se consideró la mano de obra debido al poco tiempo y dificultad en obtener esta información. Y como *output*, el número de contenedores movidos anualmente, este *output* es el más utilizado por la mayoría de los autores por ser la variable que más representa el producto final de un puerto..

La correlación de los 3 *inputs* contra el *output* fue mayor a 0.5 demostrando que todos ellos se correlacionan positivamente. La base de datos para procesar los cálculos se obtuvo de los libros *Containerisation International Yearbook* (Lloyds & Fossey (2004-2009) y *Cargo System* (CS, 2010), ambos de los años 2004, 2005, 2006, 2007, 2008 y 2009. La correlación de los 3 *inputs* contra el *output* fue mayor a 0.5 demostrando que todos ellos se correlacionan positivamente. Para realizar este trabajo se buscó que se encontraran dentro de la lista de los 100 Puertos, con mejor desempeño en el movimiento de carga de contenedores (CS, 2010), así como que pertenecieran a la Cuenca del Pacífico. Esto por la importancia económica y portuaria, para el país y en especial a nivel mundial. Se eliminaron los puertos outliers y con base en esto se construyó una base de datos de 20 puertos como se aprecia en la tabla 1.

Tabla No1: Puertos de la Cuenca del Pacífico Analizados

1	Corea del Sur	Bus an	11	Viet Nam	Ho Chi Minh
2	China	Guangzhou	12	Filipinas	Manila
3	China	Ningbo	13	Japón	Yokohama
4	China	Qingdao	14	Japón	Kobe
5	China	Tianjin	15	Canadá	Vancouver BC
6	Taiwan	Kaohsiung	16	México	Manzanillo
7	China	Xiamen	17	USA	Long Beach
8	Thailandia	Laem Chabang	18	USA	Los Angeles
9	Japón	Tokyo	19	USA	Oakland
10	Indonesia	Tanjung Priok	20	USA	Seattle

Fuente: Elaboración propia con base en: Containerization International Year book 2004-2009)



## ANÁLISIS Y RESULTADOS

Como se ha comentado el índice Malmquist no solo permite obtener el cambio en el factor de productividad, sino que también posibilita conocer el cambio de cada uno de los componentes de la productividad, es decir, eficiencia técnica y el cambio tecnológico. El presente trabajo utilizó el *software* de uso libre llamado EMS (Efficiency Measurement System) versión 1.3.0. Copyright 1998-2000. Para la interpretación de los resultados se debe de tener en cuenta que, cuando la eficiencia técnica / cambio tecnológico / IM son  $> 1$ , quiere decir que existió progreso en el factor de un periodo respecto del otro, mientras que si el factor es  $= 1$ , significa que ésta se mantuvo sobre la frontera de producción, por último, cuando el factor  $< 1$ , indica que no hubo cambio ó mantuvo su *statu quo* y por el contrario existió un retroceso / deterioro en el factor.

### Eficiencia Técnica (Et)

En el análisis global, se observa que la mayoría de las terminales obtuvieron eficiencia técnica, esto es,  $ET > 1$ , significa que existió progreso en la eficiencia, respecto de un periodo al otro. Se observa que el puerto de Qingdao (China), casi todos los años obtuvo niveles de eficiencia por encima de la frontera, sin embargo en el análisis global obtuvo el resultado más bajo. Este comportamiento podría haberse generado debido a la disminución de carga que presento en 2009, respecto de los años anteriores, ya que en 2005 el puerto recibió 75 millones de dólares para extender el puerto, y en 2007 recibió a operadores globales para operar algunas de sus terminales. Situación que generó mucha inversión y quizá el modelo lo traduce como que hubo mucha inversión para el movimiento bajo de contenedores, tomándolo como ineficiente. En contra parte, en el análisis global, el puerto de Ho Chi Minh (Vietnam) obtuvo el resultado más alto de todos los puertos. Los puertos cuyos resultados de eficiencia no presentaron variaciones, esto es que encuentran en la frontera de eficiencia y su valor siempre fue de 1, tanto en el análisis global como en el anual, fueron los puertos: Busan (Corea del Sur), Guangzh (China), Xiamen (China) y Manzanillo (México). Lo anterior se debe a que estos puertos siempre presentaron mayor eficiencia técnica durante el periodo analizado, por lo tanto al ser siempre parte de la frontera de eficiencia no puede presentar mejoría en este factor. Los puertos que observaron una regresión en su eficiencia en el análisis global fueron Ningbo 0.8345 (China), Laem Chabang 0.8424 (Tailandia), Kobe 0.9914 (Japón), Manila 0.8454 (Filipinas), este último también obtuvo bajos niveles de eficiencia en 2008, 2007 y 2006.

### Cambio Tecnológico (Ct)

De acuerdo a Cheon *et al.* (2009), las estrategias que utilizan los puertos para mejorar su “cambio tecnológico” consisten principalmente en mejorar las practicas operacionales, tales como ampliar horario de labores (24/7), así como las operaciones administrativas (intercambio de información electrónicamente). También consideran como mejoramiento de las terminales con la adquisición y utilización de equipos de punta (grúas de todo tipo modernas). En el resultado global de este factor se puede observar que casi todas las terminales presentaron *status quo* y principalmente regresión en la frontera de tecnología. Dentro del análisis de las posibles causas se tiene, que esto se pudo haber debido a que en casi todos los puertos a partir del 2004, hasta el 2007, las inversiones hechas en los mismos fueron muy grandes y es probable que con la contracción de la economía a principios de 2008, todos los puertos tuvieron reducciones en sus niveles de carga contenerizada, generando que el modelo traduzca la falta de tráfico como una ineficiencia. Los puertos que estuvieron por encima de la frontera del CT en el análisis global fueron: Los Ángeles (1.08) (US) y Manzanillo (1.34) (México).



### Índice Malmquist

En el análisis global se observa que un 45% de los puertos registraron progreso en la Productividad Total de los Factores ( $IM > 1$ ). Sin embargo, el puerto que tuvo mejor productividad de todos los puertos, fue el de Ho Chi Minh (Vietnam). Aunque de los años 2006 al 2008 sus valores estuvieron por abajo de la frontera de producción. Quizá debido a que desde el año del 2006 el incremento en la inversión en terminales por parte de operadores globales, y la baja en la carga anual, el modelo lo traduce como ineficiencia en la producción. Los puertos que le siguen con mejor productividad son: El puerto de Manzanillo (México) que durante todo el análisis obtuvo buenos resultados. Después los puertos de Kaoshiung (Taiwan), Long Beach y los Ángeles (USA) y por último los puertos de Laem (Tailandia), Tanjung (Indonesia). Mientras que los puertos chinos y japoneses no aparecen aquí. Tongzon & Heng (2005) mencionan que se debería tener cuidado al momento de la interpretación de los datos pues en su experiencia había observado que unos puertos con valores de productividad bajos, al momento de determinar las causas, estos puertos habían hecho grandes inversiones en infraestructura; así que para el modelo no eran productivos pero para los clientes del puerto era lo contrario. En el futuro sería recomendable integrar a este tipo de técnica un modelo de análisis adicional para generar conclusiones efectivas.

### CONCLUSIONES

Este trabajo exploró la evolución del factor de productividad y sus componentes de los puertos ubicados en la Cuenca del Pacífico, durante el periodo 2004 al 2009. Con la finalidad de conocer la eficiencia que guardan estos puertos entre sí, ya que algunos compiten entre ellos por la carga, otros por el hinterland de su región y dentro de los mismos compiten sus operadores portuarios. Se observó que la técnica Malmquist provee, hasta la fecha, uno de los mejores métodos para conocer la eficiencia a través del tiempo, principalmente porque permite descomponer cada uno de sus factores. Y esta situación es de valor para los tomadores de decisiones en las unidades, ya que les permite implementar políticas adecuadas y realizar planeación estratégica. Para evitar errores en la interpretación de los resultados es recomendable que en el futuro sería apropiado integrar a este tipo de técnica un modelo de análisis para generar conclusiones más precisas. Esta metodología se podría potencializar si aparte de utilizar técnicas de interpretación se da la incorporación de técnicas estadísticas como lo sería la aplicación de un bootstrap, para ayudarle a eliminar las críticas por las cuales sufren las herramientas de programación lineal, como el DEA, por su falta de robustez econométrica. Ya que la generación de resulta con mayor grado de precisión ayudarán al decisor de las empresas a generar e implementar políticas adecuadas de planeación estratégica. En este sentido, una línea de investigación pendiente, consistiría en incorporar modelos de interpretación, así como el bootstrap al momento de usar el índice Malmquist en cualquier investigación que pretenda utilizar técnicas de programación lineal, no paramétricas.

Los puertos asiáticos son principalmente puertos exportadores, esto es que se dedican solo a cargar barcos más que a descargar, y los puertos de América, en especial México, son puertos importadores y es difícil que se incrementen los volúmenes de carga contenedora anual, por ende tamaño y número de terminales, mayores equipos etc. Ya que se depende de la demanda de los bienes que se importen, aparte de esta situación si los tiempos de espera y costos son altos eso disminuye las probabilidades de mejorar el número de TEUs movidos anualmente. También la conectividad terrestre forma parte medular de la logística portuaria, ya que los clientes que utilicen esos puertos busquen que sus mercancías lleguen lo más oportuno y a buen costo posible. México aún no cuenta con la infraestructura vial para solventar este problema, a pesar de que el puerto de Lázaro Cárdenas, se promociona con el hecho de que tiene mayor cercanía con Kansas City (US) que los puertos de Long Beach y Los Ángeles. México tiene un buen representante en la Cuenca del Pacífico, pero aún le falta que el resto de sus puertos entren a un sistema de igual productividad y eficiencia como el del puerto de Manzanillo.



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# FACTORES QUE INCIDEN EN EL DESEMPEÑO DE LAS MICRO, PEQUEÑAS Y MEDIANAS EMPRESAS EN LA REGIÓN COSTA SUR DE JALISCO, MÉXICO.

Myriam Arias Uribe, Universidad de Guadalajara  
Marcela De Guadalupe Pelayo Velázquez, Universidad de Guadalajara  
Gracia Patricia Michel Vázquez, Universidad de Guadalajara  
Jorge Javier Velázquez Núñez, Universidad de Guadalajara

## RESUMEN

*El presente trabajo es el primer avance de un estudio que pretende identificar factores que influyen en el desempeño de micro, pequeñas y medianas empresas en la región Costa Sur de Jalisco, México. Los factores a considerar como variables independientes son: características del empresario, acceso al financiamiento, innovación, procesos internos y condiciones del mercado. Se diseñó un instrumento con el fin de analizar los factores señalados. La muestra se compone de 114 empresas localizadas en la región. Los resultados muestran la importancia del financiamiento, el nivel educativo del empresario y la innovación en procesos.*

**PALABRAS CLAVE.** Financiamiento, Desempeño, PyME

## DETERMINANTS OF SMALL FIRMS PERFORMANCE IN COSTA SUR OF JALISCO, MÉXICO

### ABSTRACT

*This study is the first outcome of a research project to examine the factors that affect small business performance. The main purpose is to analyze external and internal factors that influence performance in small companies in Costa Sur region in Jalisco, México, considering the importance of these companies for economic development in a country. We found relationship between the owner educational level and the firm performance; in the same way process innovation and financing access were significant.*

**JEL.** M10, M20

**KEYWORDS.** Smes, Performance, Finance, Human capital

## INTRODUCCIÓN

El análisis de las condiciones que enfrentan las pequeñas empresas se ha convertido en un tema relevante para el entendimiento del desarrollo de un país. Según la Organización para la Cooperación y Desarrollo Económico, las Pequeñas y Medianas Empresas (PyME) desempeñan un papel importante en el desarrollo de las naciones, especialmente el segmento de la microempresa, que en los países latinoamericanos oscila entre el 60% y el 90% de las unidades económicas. En México las PyME tienen gran importancia para la economía nacional y regional al ser generadoras de empleo y constituir un 99% del universo empresarial en México. De esto se deriva el interés creciente por estudiar la situación y condiciones de operación de estos negocios, con el fin de identificar los factores que influyen en su desempeño y permanencia en sus sectores de actividad.



Los cambios en el entorno de negocios causan mayor incertidumbre en las PyME que en las compañías grandes. Estas empresas tienen menos recursos para obtener información sobre el comportamiento del entorno, por lo que su respuesta a los cambios se da a un ritmo diferente (Islam, et al, 2011). Esto aunado al carácter familiar de la PyME mexicana y al nivel educativo de propietarios y recurso humano que la conforman (Dussel, 2004) incrementa el riesgo de fracaso. La tasa de mortalidad registrada por estas empresas da un indicio de su bajo nivel de desempeño, anualmente inician operaciones alrededor de 200 mil empresas de las cuales dos años más tarde sobreviven 35 mil (Tan, et al, 2007).

Las pequeñas empresas juegan un papel importante en el desarrollo de una región, al generar empleo y producción impactan positivamente la economía local. En el caso de la región Costa Sur de Jalisco, el tejido empresarial se caracteriza por pequeñas y medianas empresas dedicadas al comercio y servicios, teniendo un desarrollo industrial bajo. Las actividades predominantes son la agricultura y ganadería, así como en los municipios costeros el turismo. El presente trabajo presenta los primeros resultados de un proyecto de investigación sobre aspectos que inciden en el desarrollo y desempeño empresarial, el objetivo principal es el análisis de factores internos y externos que inciden en el desempeño de las PyME en la Región Costa Sur de Jalisco. El documento se organiza como sigue, se presenta una revisión de la literatura relacionada con diversos enfoques en el análisis de los factores que inciden en el desempeño empresarial, a continuación se presenta la metodología y posteriormente los resultados obtenidos de la aplicación del instrumento a empresarios de la región, al final las conclusiones obtenidas del análisis realizado.

## REVISIÓN LITERARIA

En el análisis de las características de la pequeña empresa se ha considerado a esta organización como un conjunto homogéneo de unidades económicas clasificadas por su tamaño, aspecto que está lejos de la realidad. Como señalan Di Tomasso y Dubinni (2000) existe la necesidad de considerar un enfoque teórico especial para estudiar a la pequeña empresa, tomando en cuenta que se trata de entidades heterogéneas con características propias y diferentes entre sí, que enfrentan condiciones internas y externas diferentes a la empresa tradicional. Partiendo de este punto se comienza por definir a la PyME, considerando para ello diferentes criterios.

### Información General Y Tipología.

Existen diferentes criterios para definir que es una PyME: considerando el número de trabajadores, el nivel de ventas, los activos o alguna combinación de los anteriores. Un aspecto que llama la atención es la ausencia de una definición homogénea a escala internacional (Vera-Colina y Mora-Riapira, 2011). En México los principales criterios para la clasificación de las empresas son los que se presentan a continuación en la tabla 1.

El criterio a seguir en el presente trabajo para la clasificación de las empresas es el publicado en el Diario Oficial de la Federación el 30 de diciembre de 2002. *FACTORES QUE INCIDEN EN EL DESEMPEÑO DE LAS PyME*: El desempeño empresarial se analiza desde diferentes dimensiones, tales como, supervivencia, rentabilidad, incremento de las ventas, número de empleados, reputación, entre otros (Islam, et al, 2011). Al analizar el desempeño de las empresas en la región Costa Sur de Jalisco debido a las condiciones existentes en el ambiente de negocios y a la dificultad para obtener datos contables se consideró como medida de desempeño en este trabajo el incremento en las ventas. Existen diversos enfoques para analizar los aspectos que inciden en el desempeño empresarial (Di Tomasso y Dubinni, 2000; Chittithaworn, et al, 2011).



Para Zevallos (2006) las áreas consideradas como relevantes o problemáticas en el desarrollo de las PyMEs son el área financiera, la infraestructura (servicios públicos), la política, los problemas sociales y culturales, el mercado interno, el comercio exterior, la tecnología y la información, el medio ambiente. Bechetti y Trovato (2002) analizan el crecimiento de las pequeñas empresas contrastando la edad y tamaño de las mismas con aspectos externos como los subsidios que otorga el estado, la capacidad exportadora y el racionamiento del crédito. Dussel (2004) señala el crecimiento económico y mercado interno, la sobrevaluación del tipo de cambio y la falta de acceso y elevado costo del financiamiento como factores críticos para el desarrollo de las PyMEs. Para Rutherford y Oswald (2000) el desempeño de las pequeñas empresas se clasifica en tres categorías de antecedentes: Las características individuales del empresario/gerente; las características de la empresa y los aspectos ambientales.

Tabla 1: Principales Criterios De Clasificación Del Tamaño De Las Pymes Utilizados En México

Organismo	Excluye microempresa en PyME	Clasificación con base en	Tipo de empresa	Rangos de clasificación
Banco de México	No	Ventas	Pequeña	1 a 100 millones de pesos
Diario oficial de la Federación (30 de marzo 1999) SECOFI, SHCP, SEP, SDS, SAGARPA, SEMARNAP, NAFIN y BANCOMEXT	No	N° de trabajadores y sector	Mediana	101 a 500 millones de pesos
				De 1 a 30 en industria
				De 1 a 5 en comercio
				De 1 a 20 en servicios
DOF (30 de diciembre de 2002) SECOFI, SHCP, Secretaría de Economía, SEP, SAGARPA, SEMARNAP Y NAFIN.	No	N° de trabajadores y sector	Pequeña	De 31 a 100 en industria
				De 6 a 20 en comercio
				De 21 a 50 en servicios
			Mediana	De 101 a 500 en industria
IMSS	No	N° de trabajadores		De 21 a 100 en comercio
				De 51 a 100 en servicios
				De 1 a 10 trabajadores en industria, comercio o servicios
INEGI	Si	N° de trabajadores y sector	Micro	De 11 a 50 en industria
				De 11 a 30 en comercio
				De 11 a 50 en servicios
			Mediana	De 51 a 250 en industria
				De 31 a 100 en comercio
				De 51 a 100 en servicios
				De 1 a 100 trabajadores
			Micro, pequeña y mediana	De 1 a 10 trabajadores todos los sectores
			Micro empresa	De 11 a 50 en industria
				De 11 a 30 en comercio
				De 11 a 50 en servicios
			Pequeña	

Fuente: Adaptado de Pavón (2010)

*El perfil del empresario y empleados:* La figura del empresario es importante en las pequeñas empresas, su comportamiento y decisiones influyen en el desempeño empresarial (Di Tomasso y Dubinni, 2000). Atributos como la edad, educación, know how gerencial, experiencia y habilidades del empresario o director han sido analizados en estudios recientes (Islam, et al, 2011; Capeller y Greene, 2008). Otro aspecto que ha sido considerado en el análisis del desempeño es la propiedad familiar tiene un impacto en la toma de decisiones y el rumbo que seguirán las organizaciones (Sánchez Gardey, et al, 2009)

*La actividad innovadora:* Investigaciones previas han demostrado la relación entre innovación y el desempeño de la firma (Madrid-Guijarro, et al, 2011). Como medida de actividad innovadora se considera el lanzamiento de nuevos productos o servicios al mercado en los últimos cuatro años.

*Los procesos internos y tecnología:* El acceso a la tecnología e información consiste otro factor importante a considerar al analizar el desempeño de las pequeñas unidades económicas, estudios señalan el atraso tecnológico que sufren las PyME (Zevallos, 2006).



*Aspectos de mercado:* El desempeño de la firma está relacionado con el éxito en el mercado (Islam, et al, 2011), para ello se considera el área de operación de las organizaciones, si es local, regional, estatal, nacional o internacional.

*Financiamiento:* En este contexto se identifica al financiamiento como un factor determinante para el crecimiento y desarrollo empresarial en empresas localizadas en países emergentes (López, 1999; López-Gracia y Sogorb\_Mira, 2008). Aspectos relacionados con la dificultad de las empresas de obtener recursos financieros debido a elevadas tasas de interés, exceso de garantías colaterales que exigen las instituciones crediticias, numerosos trámites, costos de capital, entre otros (Zevallos, 2006) consisten en barreras para que la PyME busque financiamiento proveniente de la deuda, por lo que limita su crecimiento y desarrollo al limitarse al empleo de recursos propios, ya sea generados internamente por la empresa o bien provenientes del capital del empresario (Psillaki y Daskallaris, 2009).

## METODOLOGÍA

La investigación se basa en información obtenida de empresas que operan en los municipios de la región Costa Sur del estado de Jalisco. Para obtener los datos se diseñó un instrumento conformado por 80 ítems basados en escala likert, agrupados en 5 bloques relacionados con el perfil del empresario, la actividad innovadora, los procesos internos y tecnología, aspectos de mercado e inversión y financiamiento, se validó el instrumento con el Alfa de Cronbach con un resultado de 0.74. Las entrevistas se realizaron tomando como base los padrones de licencias municipales, que posteriormente fueron depurados eliminando giros negros y consultando con personas que conocen el municipio e identifican aquellas empresas que efectivamente continúan operando. La tasa de respuesta fue de 78% en promedio, siendo más alta en el municipio de Autlán de Navarro y La Huerta, Jalisco. Se entrevistaron 114 empresarios de los sectores de comercio, industrial y servicios en cinco municipios de la región. La muestra se compone de 67 empresas del sector servicios, 13 empresas industriales y 34 empresas comerciales.

Tabla 2: Número de Empresas Que Componen la Muestra

Municipio	Clasificación sectorial		
	Comercio	Industrial	Servicios
Autlán	9	1	27
Cihuatlán	0	0	5
Cuautitlán	2	0	0
La Huerta	13	11	18
Purificación	10	1	17

A continuación se presentan los resultados obtenidos del análisis de la información proporcionada por los empresarios de la región empleando el programa SPSS versión 20.

## RESULTADOS

Las empresas que componen la muestra operan en su mayoría como persona física para efectos fiscales, 19 están constituidas como persona moral. Se observa que predominan los casos en los que la dirección no se encuentra en manos de profesionales de la administración, especialmente cuando el propietario de la pyme interviene es quien dirige la empresa (tabla 3).

Las dimensiones a considerar para el análisis de los factores que inciden en el desempeño de las empresas en la Región Costa Sur de Jalisco son: El perfil del empresario, la actividad innovadora, procesos internos y tecnología, aspectos de mercado y financiamiento. El perfil del empresario se relaciona con el nivel de formación del propietario, para los ítems utilizados para medir la innovación en procesos, la organización



interna, las condiciones de mercado, el acceso al financiamiento y el comportamiento de las ventas se empleo un formato de escala likert.

Tabla 3: Características Del Director General/Administrador De La Pyme

Género del director general	Nivel de Formación	Sector industrial					
		Comercial		Industrial		Servicios	
		Persona física	Persona moral	Persona física	Persona moral	Persona física	Persona moral
Femenino	Básica	1	0	2	0	8	0
	Bachillerato	1	0	0	0	6	0
	Técnico	2	0	1	0	0	1
	Universidad	4	2	0	1	6	4
Masculino	Básica	7	2	5	1	8	0
	Bachillerato	5	0	3	0	2	0
	Técnico	2	1	0	0	4	1
	Universidad	4	2	0	0	20	4

Tabla 4: Estadísticos Descriptivos

Factores	Media	Desviación típica	Mínimo	Máximo
Nivel formación propietario	2.65	1.309	1	5
Innovación en procesos	3.35	1.540	0	5
Organización interna	3.53	1.032	1	5
Condiciones del mercado	3.11	.938	1	5
Acceso al financiamiento	3.58	1.042	1	5
Comportamiento ventas	2.58	.881	1	4

El nivel medio de formación del propietario la persona que realiza la función de director general/administrador de la empresa es equivalente a bachillerato, en general en las empresas que conforman la muestra la administración recae en el propietario o algún familiar cercano a él, las empresas que contratan profesionistas son aquellas que tienen un mayor grado de formalización. La innovación en procesos es baja, el empresario señala en el 90% de los casos no dedicar recursos a innovar en procesos o productos. La evaluación de la organización interna fue baja, especialmente en aquellas empresas cuyo propietario y empleados tienen un nivel educativo básico. Los empresarios perciben las condiciones del mercado como malas en comparación con años anteriores. En el acceso al financiamiento señalan que tienen acceso a créditos de la caja popular, sin embargo la gran mayoría menciona no estar interesados en recursos provenientes de la deuda. Para identificar aquellos factores que inciden en el desempeño de la empresa, medido por el comportamiento de las ventas en el año 2011, se realizó una prueba de Kruskal-Wallis, los resultados se presentan en la tabla 5.

Tabla 5: Estadísticos de Contraste

Factor	Chi-cuadrado	Gl	Sig. asintót.
Nivel formación propietario	11.053	3	.011
Innovación en procesos	9.079	3	.020
Organización interna	5.039	3	.169
Condiciones del mercado	4.072	3	.254
Acceso al financiamiento	8.318	3	.040

a. Prueba de Kruskal-Wallis

b. Variable de agrupación: Comportamiento de las ventas

Se encuentra una relación entre el nivel de formación del propietario, la innovación en procesos y el acceso al financiamiento con el desempeño de la empresa. Para el caso de la organización interna y las condiciones del mercado los resultados no fueron estadísticamente significativos.

## CONCLUSIONES



Las empresas en la región Costa Sur de Jalisco son en un 94% de carácter familiar, la toma de decisiones recae en el propietario, y en aquellas en las que se cuenta con un profesional que realice las tareas de administración, el propietario marca de manera similar el rumbo de la compañía. Se encuentra relación entre el nivel de formación del propietario y el desempeño de la empresa, de igual forma la innovación en procesos y el acceso al financiamiento resultaron significativos. Las empresas señalan una preferencia por los recursos propios para financiar las actividades de inversión, sin embargo en momentos en los que necesitaron recursos para infraestructura o mejoras en los procesos fue determinante que tuvieran el acceso a los mismos. El presente trabajo presenta un avance en un proyecto de investigación para identificar aspectos que inciden en el desempeño empresarial, sin embargo debe considerarse que existen limitantes en la información que el empresario está dispuesto a compartir y el nivel de acceso a datos contables es mínimo, existe desconfianza para proporcionar información sobre la marcha del negocio, por lo que las mediciones se sustentan en el juicio del empresario.

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## RECONOCIMIENTOS

El presente trabajo es el primer avance del proyecto de investigación del mismo nombre financiado por PROMEP.

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Myriam Arias Uribe. Maestría en Negocios y Estudios Económicos por la Universidad de Guadalajara. Profesor adscrito al Departamento de Contaduría Pública del Centro Universitario de la Costa Sur.

Marcela de Guadalupe Pelayo Velázquez. Doctorado en Metodologías y Líneas de investigación en Contabilidad y Auditoría por la Universidad de Cantabria, España. Profesor adscrito al Departamento de Contaduría Pública del Centro Universitario de la Costa Sur.

Gracia Patricia Michel Vázquez. Maestría en Impuestos por la Universidad de Guadalajara. Profesor adscrito al Departamento de Contaduría del Centro Universitario de la Costa Sur.

Jorge Javier Velázquez Núñez. Doctor en por la Universidad Popular Autónoma de Puebla. Profesor adscrito al Departamento de Contaduría Pública del Centro Universitario de la Costa Sur.



# **LAS REGLAS DE CONVIVENCIA Y SU INCIDENCIA EN LA CONTINUIDAD DE LAS EMPRESAS FAMILIARES DE TEHUACÁN**

Hilario Díaz Guzmán, UPAEP  
Estela Carolina Fuentes García, UPAEP

## **RESUMEN**

*La empresa familiar es uno de los principales entes económicos a nivel mundial, en México se destaca por ser una importante fuente generadora de empleos y por su considerable aportación a la economía del país. Su principal problema es trascender las generaciones, es decir, su limitada permanencia a lo largo del tiempo debido principalmente a su propia naturaleza, ya que al estar formada por dos sistemas disímiles, se crea una zona de solapamiento entre el negocio y la familia de la que surgen conflictos que al no gestionarlos adecuadamente pueden llevar al fracaso de la empresa familiar. Por lo tanto, resulta trascendental para las organizaciones familiares establecer reglas que les permitan conjugar los diferentes objetivos e intereses de ambos sistemas para el funcionamiento exitoso y armonioso de la empresa familiar. Para el presente trabajo de investigación se encuestaron a 342 empresas familiares de manufactura, comercio y servicios de Tehuacán. Los resultados evidencian la falta de reglas para regular la relación familia-empresa en las organizaciones familiares de Tehuacán. La unión y el compromiso resultaron ser elementos clave e importantes coadyuvantes para la creación de relaciones sólidas dentro de las organizaciones estudiadas y para la continuidad de dichas empresas.*

**PALABRAS CLAVE:** Empresa familiar, reglas empresa-familia, unión, compromiso, protocolo familiar

## **IMPACT OF RULES ON THE CONTINUITY OF BUSINESS FAMILY OF TEHUACAN**

### **ABSTRACT**

*Family business is an important global financial entity, in Mexico stands out as an important source of employment and their substantial contribution to the economy. Ensuring business continuity is a common challenge faced by many family-owned businesses. Family business is composed by two dissimilar systems that create a zone of overlap between the company and the family when the interests of a family member may not be aligned with the interest of the business. Disputes arising from this area if not managed properly can cause the failure of the family business. Therefore, it is crucial for organizations to establish family rules that allow them to combine the different objectives and interests of both systems for successful and harmonious operation of the family business. The survey sample covers 342 family businesses in manufacturing, trade and services in Tehuacan city. The results show the lack of rules to regulate the family-business relationship in family organizations in Tehuacan. Union and commitment proved to be key elements and important aids for creating strong relationships within the organizations studied and the continuity of these companies.*

**JEL:** M19, M29

**KEYWORDS:** Family business, rules family-business, union, commitment, family business constitution/charter



## INTRODUCCIÓN

En México y en el mundo las empresas familiares tienen una gran importancia económica y social; según Jorge Durán, director del Centro de Investigación de Empresas Familiares de la Universidad de las Américas, en el Estado de Puebla existen alrededor de 182,750 empresas familiares, las cuales aportan anualmente el 70% del Producto Interno Bruto (PIB) y generan al menos seis de cada diez empleos a nivel estatal (Herrera, 2011). Sin embargo, la esperanza de vida de las empresas familiares en México es de 25 años (Urzúa, 2012). En la primera generación fracasan 6 de cada 10 negocios mientras que únicamente el 4% de las empresas familiares del país sobreviven a la tercera generación (Gachuz, 2010). Una de las causas que impiden la trascendencia de las empresas familiares son los conflictos surgidos a raíz de la interacción entre el sistema empresarial y el familiar, esto debido a la falta de visión de los empresarios familiares para establecer desde un principio reglas que regulen la relación empresa-familia y así evitar que dichos conflictos pongan en riesgo la armonía familiar y la estabilidad del negocio.

El objetivo principal de este estudio es analizar si existe relación entre el establecimiento de normas de convivencia en la empresa familiar y la continuidad de la misma. El presente estudio se encuentra estructurado de la siguiente manera: en la sección revisión de la literatura se presenta teoría desde la perspectiva de diversos autores acerca del problema que representa para los negocios familiares el permitir que los intereses familiares obstruyan el desarrollo exitoso del negocio, la importancia del establecimiento de normas para evitar o manejar adecuadamente los conflictos generados por esta situación, la formalización de estas normas a través de un protocolo familiar y su influencia en la continuidad de las empresas familiares. En la parte de metodología, se explican las consideraciones metodológicas, se menciona el diseño general de la investigación, además se explica cómo se seleccionó la muestra de acuerdo a la población estadística. En el siguiente apartado se presentan los resultados más sobresalientes con sus respectivos análisis. En la última sección de conclusiones, se presentan las consideraciones finales de la investigación, donde se incluyen las limitaciones del estudio así como las futuras líneas de investigación.

## REVISIÓN DE LA LITERATURA

Entre el 80 y 90% de las empresas en el mundo son familiares, generan el 75% del PIB mundial y emplean el 85% de la población trabajadora, razones por las que se les considera un motor económico y social a nivel mundial (Poza, 2005). De acuerdo a Sánchez-Crespo (2004), una empresa familiar es aquella en la que el capital y, en su caso, la gestión y/o el gobierno, están en manos de una o más familias, que tienen la capacidad de ejercer sobre ella una influencia suficiente para controlarla, y cuya visión estratégica incluye el propósito de darle continuidad en manos de la siguiente generación familiar. En la empresa familiar coexisten dos subsistemas: la familia y la empresa, sin embargo, la superposición de estos sistemas cuando no están bien delimitados es la causante de una amplia gama de conflictos que de no ser gestionados adecuadamente pueden hacer que la empresa familiar desaparezca. La empresa y la familia tienen diferentes intereses, necesidades, objetivos, su propio estilo de comunicación, de toma de decisiones y de resolución de conflictos que cuando se solapan crean una tensión capaz de quebrantar la armonía familiar y la estabilidad de la empresa. En la siguiente Tabla se pueden apreciar las principales diferencias entre el sistema familiar y el empresarial:



Tabla 1: Principales Diferencias Entre el Sistema Empresarial y el Sistema Familiar

EMPRESA	FAMILIA
Objetivo: Competitividad en el mercado	Objetivo: Transmitir sus propios valores y permitir el desarrollo de sus miembros
Intereses económicos, busca rentabilidad	Intereses emocionales, busca equilibrio armonía entre los miembros
Orientación hacia el logro profesional y económico	Orientación hacia el apoyo y protección de los miembros
Mira al exterior	Mira al interior
Sistema abierto	Sistema cerrado
Comunicación formal	Comunicación informal

*Fuente: Gimeno, Baulenas y Coma-Cros (2009), Modelos de empresa familiar p. 22*

*Esta Tabla nos muestra las principales diferencias entre el sistema empresa y el sistema familia, estas diferencias son las que dificultan la gestión de las empresas familiares, ya que estos sistemas al ser disímiles y no estar bien delimitados se contraponen generando una gran cantidad de conflictos de diversa índole, que terminan afectando a ambos sistemas, rompiendo su estabilidad. Lo idóneo es alcanzar un equilibrio entre lo empresarial y lo familiar para lograr la continuidad de la empresa familiar.*

Para evitar o en su caso gestionar adecuadamente los conflictos surgidos a raíz de la superposición de sistemas es necesario establecer reglas claras, lo ideal es hacerlo cuando la empresa empieza a operar en manos del fundador. En un principio, la dualidad de roles entre los miembros de la familia que trabajan en la empresa facilita la toma de decisiones, pero con el paso del tiempo, el hecho de llevar los problemas de la familia a la empresa y viceversa, genera situaciones que pueden resultar perjudiciales tanto para la familia como la empresa. El establecimiento de reglas claras desde un principio y por escrito, es una de las claves para lograr un equilibrio perfecto en la empresa familiar, donde lo personal y lo profesional no se mezclen y se eviten conflictos que afecten la rentabilidad de la empresa (Valda, 2010). Según un estudio efectuado por el Consejo Hondureño de la Empresa Privada (COHEP) implementar reglas y tener una visión compartida es primordial para asegurar el equilibrio en la armonía familiar y en la rentabilidad de la empresa (Vásquez, 2012). De acuerdo a Brenes y Madrigal (2008) el éxito para la continuidad de las empresas familiares está en el establecimiento de reglas claras, siendo común en Latinoamérica ver no solo la quiebra de empresas sino de la separación de familias, esto por no anticipar y resolver los conflictos inherentes al negocio familiar de manera adecuada.

En la misma línea, de acuerdo a Juan Carlos Simón (s.f.), asesor de Negocios de PricewaterhouseCoopers México, es necesario definir y establecer reglas que les permitan a las empresas familiares sobrevivir al cambio de estafeta entre generaciones. Debido a que la comunicación entre familiares es informal, es común que las reglas se den por sentadas y no se pongan por escrito, trasladando esta práctica a la empresa. Sin embargo, resulta indispensable plasmarlas por escrito para regular la relación entre familiares, trabajen o no en la empresa, y evitar conflictos futuros buscando un equilibrio en donde se satisfaga tanto al sistema familiar como al empresarial, en pos de la continuidad de la empresa familiar. Una forma de formalizar estas reglas es a través del protocolo familiar.

De acuerdo a Aimetta (2007) el protocolo familiar “es el documento en el que una familia propietaria de una empresa pone por escrito las normas que van a regir la relación entre la empresa y la familia en el presente y en el futuro. El objetivo es establecer las reglas básicas de dicha relación, para los socios actuales y para las futuras generaciones, a manera de asegurar la continuidad de la empresa en manos de la familia”. Para Eduardo Campos Cortés (s.f), consultor Senior en Protocolo Familiar en el programa BID-ULSA sobre Protocolo Familiar para PYMES, el protocolo familiar es un instrumento que busca establecer las reglas para la participación ordenada de la familia dentro del negocio, es un *elemento fundamental para la visión a largo plazo de la empresa familiar*. Según Campos (s.f) la falta de protocolo es la causa del fracaso de muchas empresas en México y en el mundo, y aunque éste no salva, ni garantiza el futuro de las empresas familiares, “sí es un instrumento que establece un vínculo muy estrecho pero perfectamente bien definido entre la familia y el negocio y bien instrumentado, con la profundidad necesaria, en el momento adecuado y con la asesoría de algún especialista en el tema, evitará, de manera segura, conflictos tanto en la empresa como hacia dentro de la familia”. Ignacio Moreno (2013),



Coordinador de Empresa y Familia de La Universidad La Salle, considera muy importante aplicar el protocolo de familia para darle continuidad a las empresas y evitar su mortandad.

Como se puede observar la mayoría de los autores ligan el protocolo familiar a la continuidad de la empresa familiar. Dentro de las principales razones por las que el fundador desea la continuidad de su empresa están (Vega de Rosario, 2013): (1) Dar una oportunidad a sus hijos, (2) conservar la herencia, (3) crear riqueza para la familia, (4) garantizar la seguridad económica familiar. El protocolo familiar permite establecer normas y procesos de participación familiar en el negocio, condiciones de ingreso de los miembros de la familia a la empresa, remuneraciones, sucesión, transferencia de la propiedad y mecanismos para la resolución de conflictos (CAPS, 2011) para evitar que los intereses de la familia se antepongan a las necesidades de la empresa para prever problemas tales como falta de liquidez, falta de disciplina en las utilidades, entre otros. Sin embargo el protocolo no es una panacea, ni vuelve a la familia automáticamente inmune a los conflictos; lo que sí puede hacer es garantizar que la empresa esté mejor preparada para afrontar situaciones difíciles, e incluso para minimizar la aparición de conflictos (Aira, s.f). El protocolo ayuda a promover la unidad y armonía de los miembros y a fomentar su compromiso por la continuidad de la empresa en manos de la familia (Vega de Rosario, 2013). A través de este trabajo de investigación se busca saber si en las empresas familiares de Tehuacán existe relación entre el establecimiento de normas –escritas o no- y su continuidad.

## METODOLOGÍA

El presente estudio se llevó a cabo de septiembre de 2010 a abril de 2011, es de tipo transversal, exploratorio, descriptivo y explicativo. La información utilizada fue de tipo secundaria y primaria. Se aplicó una encuesta a 342 empresas familiares de los sectores de manufactura, comercio y servicios de Tehuacán y su región. Los sujetos de estudio fueron todas aquellas personas que tuvieran una relación laboral con la empresa familiar, incluidos directores, gerentes y empleados. Se generó un banco de datos en Excel 2007, el cuál fue exportado al paquete estadístico SPSS v. 19 para su procesamiento y posterior análisis. Para fines de la presente investigación, se utilizaron las siguientes variables: (1) Edad de la empresa, (2) clara separación entre la familia y la empresa, (3) obtención de puestos de acuerdo al conocimiento, experiencia y habilidades, (4) sueldos similares para todos los empleados, (5) límites de participación de los parientes políticos, (6) la unidad familiar es fundamental para la continuidad de la empresa, (7) compromiso. Se diseñó el instrumento y realizó una encuesta piloto para su respectiva validación. La construcción del instrumento es resultado de una exhaustiva revisión de estudios relacionados con la empresa familiar hechos en otras latitudes pero considerando en todo momento la cultura familiar y empresarial mexicana.

A lo largo de tres meses se formularon ítems y se adecuaron escalas Likert, de intervalo y nominativas. El instrumento está formado por un total de 95 ítems y está dividido en dos partes, la primera se refiere a los datos generales de la empresa, y la segunda a la profesionalización de la empresa, es dentro de esta sección donde encontramos la sección de normas y protocolo familiar. El siguiente paso consistió en identificar el marco muestral y a pesar de que surgieron un sinnúmero de obstáculos, finalmente a principios del tercer trimestre del 2010 se logró delimitar el tamaño de la muestra ya que el INEGI puso en línea el Sistema Automatizado de Información Censal 2009, desde esta base de datos se obtuvieron las cifras para Tehuacán del año 2009 por sector de actividad y por estrato de personal ocupado. Con estos datos se procedió a calcular una muestra estadística estratificada, que considerara el sector y tamaño de los establecimientos con un grado de confianza del 95%. En la Tabla 1 se presenta la estructura de la muestra:



Tabla 2: Muestra Estratificada.

	INDUSTRIA	COMERCIO	SERVICIOS	TOTAL
Micro	48	181	121	350
Pequeña	5	3	5	13
Mediana	2	3	2	7
Grande	2	2	0	4
Total	57	189	128	374

Fuente: Elaboración propia, con base en INEGI 2010, Sistema Automatizado de Información Censal 2009.

Esta Tabla presenta la estructura de la muestra estratificada final por sector y por tamaño de Tehuacán 2009, la cual sirvió de base para el levantamiento de la encuesta.

El levantamiento de encuestas se realizó a 342 empresas con el perfil deseado (ser familiares). El muestreo fue de tipo aleatorio estratificado con el fin de que la industria, el comercio y los servicios al igual que la micro, pequeña, mediana y gran empresa estuvieran adecuadamente representados dentro de la muestra. Por tamaño: micro= 93%; pequeña= 4%; mediana= 2%; grande= 1%. Y por giro: comercio= 47%; industria= 17%; servicios= 36%. La captura de los datos se hizo en una base de Excel que se exportó a SPSS para su procesamiento.

## RESULTADOS

A continuación se muestran parte de los resultados obtenidos, presentado algunas de las características y situaciones relacionadas con el establecimiento de normas en las empresas familiares de Tehuacán.

Tabla 3: Giro de la Empresa Por Número de Trabajadores (Frecuencias)

	Comercio	Industria	Servicios	Total
Micro empresa	154	48	116	318
Pequeña empresa	3	5	5	13
Mediana empresa	3	2	2	7
Gran empresa	2	2	0	4
Total	162	57	123	342

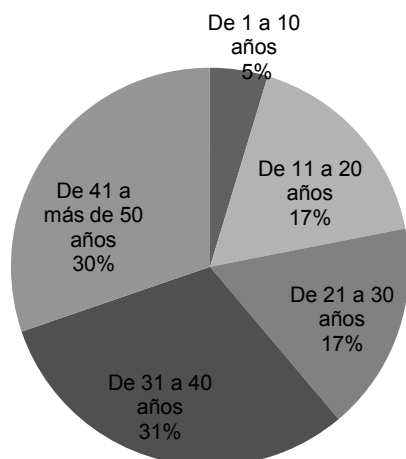
Fuente: elaboración propia con base a la encuesta a empresas familiares de Tehuacán 2011

En la Tabla anterior se presentan las frecuencias de las empresas familiares que se encuentran en los giro de comercio, industria y servicios; de acuerdo a su tamaño: micro, pequeña, mediana y gran empresa. En el giro de industria tenemos 17%, en el giro de servicios 36% y por último el giro que predomina es el de comercio con un 47%.

Para la presente investigación se encuestaron a 342 empresas familiares de Tehuacán, y fueron clasificadas de acuerdo a la estratificación propuesta por la Secretaría de Economía, según el número de empleados que laboran: micro, pequeña, mediana y gran empresa. Sobresale el sector comercio con 162 empresas de las cuales 154 son micro y 8 son pequeñas, medianas y gran empresa. En segundo lugar está el sector de servicios con 123 empresas, las cuales 116 son micro y el resto son empresas pequeñas y medianas. En tercer lugar se encuentra el sector industrial con 57 empresas y sobresalen los microempresarios con 48 y el resto que son 9 pertenecen a la pequeña, mediana y gran empresa. Destaca el hecho que en Tehuacán no existe ninguna empresa grande de servicios, además de que predominan las microempresas en todos los sectores económicos.



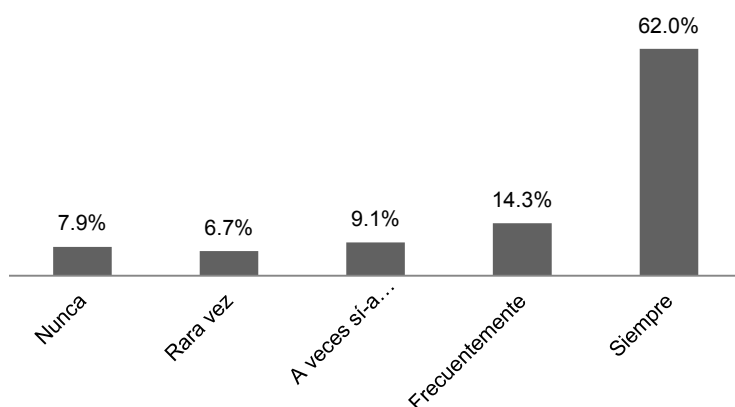
Figura 1: Edad de la Empresa



Fuente: elaboración propia con base a la encuesta a empresas familiares de Tehuacán 2011 En la gráfica de pastel se presenta la edad de las empresas por intervalos de años. En esta gráfica se puede observar que el 5% de las empresas familiares tienen entre 1 y 10 años, un porcentaje menor si lo comparamos con las empresas que tienen entre 31 y 40 años de edad las cuales representan el 31%. Con un porcentaje muy cercano (30%) están las empresas familiares entre 41 y 50 años. Con un 17% encontramos las empresas entre los 11 y 20 años, y con un porcentaje similar encontramos a las empresas familiares de 21 a 30 años de edad.

En la Figura 1 podemos observar que el 31% de las empresas familiares en Tehuacán son empresas que tienen entre 31 y 40 años, seguidas muy de cerca por las empresas entre 41 y 50 años de edad, las cuales representan el 30%. Las empresas familiares jóvenes apenas llegan al 5% (1 a 10 años de edad). En cuanto a las empresas entre 11 y 20 años, y las de 21 a 30 años, ambos rangos de edad cuentan con un 17% respectivamente. De acuerdo a estos porcentajes podemos percatarnos que la mayoría de las empresas familiares son maduras y sus directivos han tenido la habilidad suficiente para hacerlas perdurar, ya que el 61% de las empresas estudiadas sobrepasa los 31 años de edad.

Figura 2: Clara Separación en los Temas Familiares y de Negocio

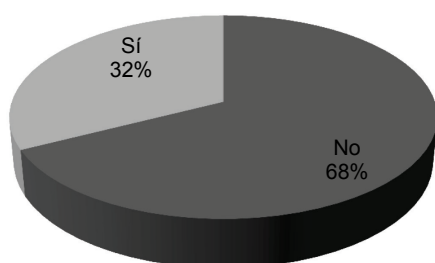


Fuente: elaboración propia con base a la encuesta a empresas familiares de Tehuacán 2011 En la grafica de barras se presenta la forma en la que las empresas familiares de Tehuacán separan los temas familiares de los temas del negocio. Se puede observar que el 62% de las empresas procura separar los intereses y objetivos de la familia de los de la empresa .El 14.3% lo hace de manera frecuente; el 9.1% lo realiza irregularmente, en algunas situaciones sí, en otras no; mientras que el 6.7% rara vez mantiene separada a la familia del negocio; el 7.9% prefiere nunca poner límites entre los temas familiares y los de la empresa. Por lo tanto, el 23.7% de las empresas familiares está altamente expuesto a enfrentarse a conflictos surgidos por la superposición de sistemas.



Esta Figura (2) ilustra la manera en la que las empresas familiares de Tehuacán separan los temas familiares de los de la empresa. Como se puede observar, un alto porcentaje de empresas familiares (62%), procura siempre separar la familia del negocio para evitar futuros conflictos y el 14.3% lo hace frecuentemente. Sin embargo, un 9.1% pone límites de manera irregular, dependiendo de las circunstancias; un 6.7% rara vez, y el 7.9% nunca hace una separación entre la familia y el negocio, lo cual puede resultar altamente perjudicial para la estabilidad y continuidad de la empresa familiar ya que el choque de intereses y objetivos disímiles entre la familia y el negocio crean conflictos que pueden llevar a su fracaso.

Figura 3: Existen Normas Que Regulan la Relación Empresa-Familia



*Fuente: elaboración propia con base a la encuesta a empresas familiares de Tehuacán 2011 En la Figura 3 se puede observar que el 68% de las empresas familiares de Tehuacán no tienen reglas para regular la relación empresa-familia, y tan solo el 32% sí cuentan con dichas reglas. Por lo tanto, un alto porcentaje de empresas familiares se encuentran vulnerables ante situaciones de conflicto, al no tener separados los intereses de la familia de los de la empresa.*

En la Figura 3 se puede apreciar que la mayoría de las empresas familiares de Tehuacán (68%) carecen de normas para regular la relación empresa-familia, lo que las vuelve sumamente vulnerables al surgimiento de conflictos que pueden no solo llevar al fracaso del negocio sino a la separación de la familia. Solo el 32% de las empresas familiares estudiadas cuentan con normas que les ayudan a gestionar la relación empresa-familia, lo que permite la continuidad de la empresa y a su vez preservar la armonía en la familia.

#### Análisis de Tablas Cruzadas, Prueba Chi<sup>2</sup>

En la Tabla 4 se presentan las asociaciones significativas entre la variable “edad de la empresa” (continuidad) y variables relacionadas con el establecimiento de normas en la empresa familiar, además de las variables unión y compromiso a las que se aplicó la prueba chi cuadrada. El análisis indicó que entre todas las variables propuestas para el análisis existe una relación significativa con la variable “edad de la empresa” (0.0001), excepto con la variable “protocolo familiar”, la cual resultó tener una relación regular con la variable “edad de la empresa” (continuidad) con lo se puede deducir que el protocolo familiar no es determinante, al menos para la continuidad de las empresas familiares de Tehuacán objeto de estudio. En este análisis se ha corrido el nivel de significancia utilizado en décadas anteriores, que equivale al 95% o un nivel de significancia inferior a 0.05, el cual se encuentra con la descripción de asociación significativa.



Tabla 4: Tabla Cruzada de la Variable Edad de la Empresa (Continuidad) con Variables Relacionadas al Establecimiento de Normas en la Empresa-Familia

VARIABLES	Chi <sup>2</sup>	SIGNIFICANCIA	GRADO DE ASOCIACIÓN
Edad de la empresa * Clara separación familia empresa	350.307	0.0001***	Relación significativa
Edad de la empresa * Puestos de acuerdo al conocimiento experiencia y habilidades	361.919	0.0001***	Relación significativa
Edad de la empresa * Sueldos similares para todos los empleados	343.183	0.0001***	Relación significativa
Edad de la empresa * Límites de participación de los parientes políticos	322.871	0.0001***	Relación significativa
Edad de la empresa * La unidad familiar es fundamental para la continuidad de la empresa	392.155	0.0001***	Relación significativa
Edad de la empresa * Compromiso	375.397	0.0001***	Relación significativa
Edad de la empresa * Protocolo familiar	99.748	.001**	Relación regular

\*, \*\* y \*\*\* significativo al 10%, 0.5% y 0.01% respectivamente

## CONCLUSIONES

En el presente estudio se encuentra la primera encuesta realizada a empresas familiares de Tehuacán y el primer estudio estadístico sobre la realidad de dichas empresas. Esta investigación tiene implicaciones sobre la vida académica, el sector empresarial e incluso sobre organismos gubernamentales. La empresa familiar es un destacado propulsor económico y social en Tehuacán, por lo que este estudio pretende ayudar a los empresarios familiares a detectar esas pequeñas fallas que comenten al permitir que los intereses familiares entorpezcan y desequilibren el funcionamiento de la empresa familiar y que con el tiempo pueden llevar al cierre del negocio.

También intenta concientizar sobre la importancia de implementar medidas preventivas para evitar conflictos e instaurar instrumentos para gestionarlos correctamente en caso de que se presenten, todo esto con el fin de que las empresas familiares aumenten su ciclo de vida de manera exitosa. Los resultados arrojados muestran que el 61% de las empresas familiares en Tehuacán sobrepasan los 31 años, siendo la segunda generación al frente de la empresa la que predomina (51%), lo que demuestra renuencia por parte de los directivos a dejar la gestión de la empresa a las nuevas generaciones. Por otro lado, el 62% de las organizaciones estudiadas consideran que separan de manera clara los asuntos de la familia de los de la empresa, sin embargo un alto porcentaje de ellas (68%) no cuenta con normas que regulen la relación empresa-familia, lo que evidencia la falta de prevención y planeación por parte de los directivos para el desarrollo exitoso y armonioso de su empresa familiar, lo que permitiría impulsar la continuidad de su organización. Por medio de los datos obtenidos también se puede concluir que el protocolo familiar sí resultó ser una variable importante para la continuidad de las empresas familiares de Tehuacán, sin embargo, ésta no es determinante dentro de su ciclo de vida; aunque sería positivo difundir el uso de esta herramienta entre los empresarios familiares, ya que, empleado de manera correcta puede resultar un buen medio de prevención de conflictos.

En cambio, el compromiso y la unión resultaron ser elementos clave para construir relaciones sólidas dentro de las organizaciones estudiadas, las cuales influyen en la continuidad de la empresa. Por último, hay que recalcar que, para aquel 32% de empresas familiares que cuentan con normas implementadas -tales como, asignación de puestos de acuerdo al conocimiento experiencia y habilidades, sueldos similares para todos los empleados y límites de participación de los parientes políticos-, éstas normas sí resultaron tener relación con la continuidad de la empresa, por lo que es necesario hacer del conocimiento del empresariado en Tehuacán, la relevancia de contar con normas dentro de la empresa familiar que



ayuden al mejor funcionamiento del negocio, a la estabilidad de la armonía familiar y a la continuidad de la organización familiar.

### Limitaciones y Recomendaciones Para Futuras Investigaciones

Este proyecto es un estudio transversal que se efectuó en el lapso de dos años (2010-2011) y comprendió empresas familiares de manufactura, comercio y servicios de Tehuacán y su región. Se sugiere profundizar sobre aquellos aspectos que no fueron contemplados en el presente trabajo debido a la limitación de recursos (tiempo y acceso a la información, entre otros), tales como: (1) El proceso sucesorio en las empresas familiares de Tehuacán, (2) Órganos de Dirección y Gobierno en las empresas familiares de Tehuacán. (3) Métodos de resolución de conflictos en las empresas familiares de México. (4) Análisis de la influencia de la cultura familiar sobre el desempeño de las empresas familiares en México. (5) Análisis de las herramientas usadas por las empresas familiares de Tehuacán para su gestión.

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Hilario Díaz Guzmán, Doctor en Dirección de Organizaciones. UPAEP. Se puede contactar en la Universidad Popular Autónoma del Estado de Puebla, 21 sur 1103, Barrio Santiago C.P. 72410, Puebla México. Correo electrónico: [diaz\\_hilario@hotmail.com](mailto:diaz_hilario@hotmail.com)

Estela Carolina Fuentes García, Licenciatura en Comercio Internacional. Se puede contactar en la Universidad Popular Autónoma del Estado de Puebla, 21 sur 1103, Barrio Santiago C.P. 72410, Puebla México. Correo electrónico: [cfuentesg90@hotmail.com](mailto:cfuentesg90@hotmail.com)



## INDICADORES DE APRENDIZAJE ORGANIZACIONAL INDIVIDUAL EN UNA PYME DE COAHUILA

Edna Isabel de la Garza Martínez, Universidad Autónoma de Coahuila-México

Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila-México

Nadia Lidieth Puente Muñiz, Universidad Autónoma de Coahuila-México

### RESUMEN

*Las demandas de adaptación que exige el entorno actual, hacen que el tema de aprendizaje organizacional ocupe cada vez más la práctica empresarial, predominando el interés de lograr ventajas competitivas. El presente estudio tiene como objetivo valorar los indicadores de aprendizaje organizacional individual que se manifiestan en una pequeña empresa de la industria metalmecánica del estado de Coahuila y contribuir a ampliar, precisar y dinamizar la comprensión en este nivel de aprendizaje. Para ello, se obtuvo información cuantitativa de 33 personas que laboran en la empresa de estudio, mediante un cuestionario estructurado y posteriormente se analizaron los datos a través del software SPSS, aplicando la herramienta de Cross Tabs. Uno de los hallazgos, entre otros, es que en este estudio se muestra una relación significativa entre el tiempo que invierten los empleados en crear un ambiente de confianza entre ellos y la ayuda que se dan en el proceso de aprendizaje así como la disposición a una realimentación honesta entre unos y otros.*

**PALABRAS CLAVE:** Aprendizaje Organizacional Individual, Aprendizaje Organizacional, Pyme.

## INDIVIDUAL ORGANIZATIONAL LEARNING INDICATORS IN A COAHUILA'S SMEs

### ABSTRACT

*The demands of adaptation that the current environment requires, make the organizational learning topic depends more on the business practice, where the interest to achieve competitive advantages is prevailed. The present study aims to value the individual organizational learning indicators shown in a small metalworking industry of Coahuila and to help to expand, clarify and encourage the understanding at this level of learning. For this purpose, quantitative information was obtained from 33 people working in that SME by using a structured questionnaire to analyze collected data which was processed using SPSS software, using the tool of Cross Tabs. One of the findings, among others is that this study shows a significant relationship between invested time on employees, creating an environment of trust between them and the help given in the learning process as well as the provision of an honest feedback with one another.*

**KEY WORDS:** Individual Organizational Learning, Organizational Learning SMEs.

### INTRODUCCIÓN

La fuerte competencia, la globalización de los mercados y los cambios en la cultura, hacen del aprendizaje organizacional un tema de creciente interés en la práctica de las organizaciones, respecto a lo que comenta Ahumada (2002), los gerentes tienen serias dificultades para predecir el comportamiento de los mercados y será la principal fuente de ventaja competitiva en el tiempo. Dodgson (1993) plantea que a través del aprendizaje organizacional las empresas construyen y organizan conocimientos a través de sus actividades y desarrollan eficiencia organizativa mediante la mejora del uso de las habilidades generales de sus fuerzas laborales. No existe un consenso entre los teóricos sobre los niveles y/o



dimensiones en que manifiesta el aprendizaje organizacional, pero se consideran el aprendizaje individual (AI) el grupal (AG) y el organizacional (AO) que distinguen Crossan, Lane y White (1999) y Castañeda y Pérez (2005). El aprendizaje organizacional se basa inicialmente en el aprendizaje individual (Argyris y Schon, 1978; Dodgson, 1993; Huber, 1991), por ello la importancia de valorar los indicadores del A.I. que permitirá al empresario tomar decisiones al respecto.

El estudio fue efectuado en una Pyme, ya que es el segmento de la economía que aporta el mayor número de unidades económicas y personal ocupado, “de hecho en el contexto internacional se puede afirmar que el 90% o un porcentaje superior de las unidades económicas totales está conformada por las micro, pequeñas y mediana empresas” INEGI (2009). En las siguientes páginas se puede apreciar una revisión de la literatura que expone lo concerniente al aprendizaje organizacional y aprendizaje individual; la metodología utilizada en el estudio; posteriormente se abordan los resultados; para culminar en conclusiones y recomendaciones, mismas que pueden desencadenar en el establecimiento de políticas para favorecer el AI que podrá concretarse en AO.

## REVISIÓN DE LITERATURA

### Aprendizaje Organizacional

Extensa es la literatura relativa al Aprendizaje Organizacional, alguna versa respecto al clima y la cultura que influyen en él, como son los argumentos presentados por (Ahumada, 2002; Enriquez, 2007; Garzón, 2004) otros lo relacionan con la innovación como factor de competitividad (Bell, 1984; Bell y Pavitt, 1995; Stata, 1989; Jiménez, 2006). Cuantiosos son los estudios teóricos efectuados con la finalidad de ampliar el conocimiento respecto al tema y otras investigaciones de campo que se han realizado con la intención de aplicar y experimentar el nuevo conocimiento, con el objetivo de buscar un mejor desempeño en las organizaciones. El AO se define como “el proceso mediante el cual los administradores buscan mejorar las habilidades de los miembros de la organización para comprender su medio ambiente y poder tomar decisiones que continuamente impacten su efectividad general”. (Ronquillo, 2006, p.54) El aprendizaje organizacional, sucede cuando la cultura organizacional establece procesos que facilitan el desarrollo de las destrezas basadas en aptitudes y características personales como la responsabilidad, la capacidad de discusión y análisis, la iniciativa. (Schein, 2000). Se considera que el aprendizaje en equipo es vital porque la unidad fundamental de aprendizaje en las organizaciones modernas no es el individuo sino el equipo y considera que si los equipos no aprenden la organización no puede aprender; sin embargo, otras perspectivas sostienen que el aprendizaje sólo ocurre a nivel individual y que la organización establece mecanismos para apropiarse de este aprendizaje. Senge (2005).

### Aprendizaje Individual

La mayor parte de los estudiosos del tema están de acuerdo con que el AO tiene lugar a través de los individuos (Hedberg, 1981; Fiol y Lyles, 1985; Kim, 1993) quienes proponen modelos integradores del aprendizaje organizacional donde los modelos mentales tienen una importancia central. La importancia del aprendizaje individual es obvia ya que las organizaciones están compuestas por individuos, y es sutil porque las organizaciones pueden aprender independientemente de un individuo específico, pero no puede hacerlo siendo independiente de todos los individuos. (Kim, 1993). El aprendizaje individual es “un proceso consciente o inconsciente, por el cual los individuos obtienen nuevo conocimiento procedente de la transformación de la información, que modifica sus perspectivas internas y en ocasiones su conducta, amplía sus habilidades y capacidades cognitivas, y mejora su comportamiento y los resultados de éste. Es el pilar sobre el que se sustentan procesos de aprendizaje desarrollados a otros niveles, como el grupal y organizativo” (Martínez, et al, 2002:4). Tanto la educación, como el trabajo exponen Arias y Heredia (2000), pueden constituir medios para atraer hacia el exterior de la persona toda su esencia humana, dando vigencia plena a todas sus potencialidades y talentos. Las personas también



aprenden “de la utilidad y conveniencia de ciertos comportamientos fijándose en modelos y consecuencias del proceder, y actúa de acuerdo con lo que cree que debe esperar como resultado de sus actos” (Schunk,1977:102).

El aprendizaje que se adquiere de la experiencia señala Pérez (1991), puede significar tres cosas distintas: el adquirir un nuevo recuerdo para la memoria, desarrollar una nueva habilidad operativa, desarrollar su capacidad evaluativa, al ser capaz de apreciar sus propias acciones a las que Pérez denomina virtudes morales, las cuales son las que facilitan al sujeto que las futuras decisiones sea correctas o más correctas. Argyris (1999) menciona que se adquiere cuando detectamos y corregimos un error y un error es cualquier discordancia entre lo que queremos que produzca una acción y en lo que sucede cuando se implementa. También hay aprendizaje cuando producimos por primera vez una concordancia entre intenciones y resultados. La espiral del conocimiento que aborda Nonaka (2007) se refiere al conocimiento tácito y al explícito, el primero es el que adquiere el individuo y es difícil de formalizar, de comunicar, el individuo se apropia de él y surge a partir de la observación, la imitación y la práctica y puede pasar de tácito a tácito, cuando una persona comparte conocimiento con otra, generalmente destrezas técnicas, el segundo es sistemático y formal y es tratar de comunicar lo inexpresable.

La teoría de acción humana, en la se fundamenta el estudio, indica que se puede concebir la acción humana (agente activo) como parte de un proceso de interacción con un entorno formado por una o varias personas (agente reactivo). Estos agentes, menciona Pérez (1991), pueden aprender como consecuencia del proceso de interacción, entendiendo como aprendizaje aquellos cambios que ocurran en el interior de los agentes como consecuencia de la propia interacción. En relación a esta teoría, Martínez (2004) expone que el AO ocurre cuando los miembros individuales de la organización investigan para beneficio de todos dentro de ella, la gente es expuesta a la teoría de la acción en relación a las teorías en uso, estas entidades con se observan directamente sino que se infieren por sus acciones, pláticas y rangos de adopciones que proponen el diseño de la acción humana.

## **METODOLOGÍA**

El trabajo de investigación que se llevó a cabo es de tipo cuantitativo, descriptivo y transversal. La población objeto de estudio fueron 33 trabajadores de una Pyme de la Industria Metalmecánica que representan la totalidad de la misma y fueron encuestados a principios del 2013. Los datos cuantitativos se procesaron a través del paquete estadístico SPSS, con la finalidad de encontrar los elementos más fuertes y débiles relacionados con el indicador de Aprendizaje Individual, constituido por trece ítems medidos a través de la escala de Likert (1 a 6 de menor a mayor) y poder describir los hallazgos. Posteriormente se midió el grado de relación existente entre cada uno de ellos, así como con los datos demográficos buscando alguna relación significativa. El instrumento utilizado fue el cuestionario sobre las dimensiones de la organización aprendiente, adaptado del instrumento “Dimensions of Learning Organization Questionnaire” (DLOQ) por Rómulo Mayorca, et. al. (2007), para el contexto venezolano.

## **RESULTADOS**

Del cuestionario aplicado a los 33 empleados que laboran en una Pyme de la Industria Metalmecánica, de la región centro del estado de Coahuila, respecto a datos demográficos; el indicador de aprendizaje organizacional y la asociación de variables, se obtuvieron los resultados que a continuación se mencionan: En cuanto a los datos demográficos se encontró que el porcentaje mayor es el 84.8% y es género masculino; el 54.6% se encuentra en el rango de 25 a 43 años de edad; los mayores porcentajes de años de experiencia laboral, se encuentra en los rangos de 4-8 el 21.2% y en el de 29-33 con el 21.2%; respecto a la antigüedad que tienen laborando en la empresa el 42.4% se concentra en los empleados que tienen de 15 días a 1 años y por último en el nivel de estudios, predomina el de secundaria con el 39.4%.



En la siguiente tabla se pueden observar los indicadores de aprendizaje organizacional, y las respuestas que eligieron en porcentaje de empleados.

Tabla 1: Indicadores de Aprendizaje Organizacional

Indicador de aprendizaje individual	Nunca %	Muy rara vez %	Ocasionalmente %	Generalmente %	Casi siempre %	Siempre %
Las personas discuten abiertamente sobre los errores con el fin de aprender de estas experiencias.	15.2	15.2	18.2	12.1	21.2	18.2
Las personas identifican las habilidades requeridas para las áreas futuras.	9.1	18.2	24.2	18.2	9.1	21.2
Las personas se ayudan entre sí en el proceso de aprendizaje.	3.0	18.2	21.2	12.1	18.2	27.3
Las personas pueden conseguir dinero, tiempo y otros recursos para costear/facilitar su aprendizaje.	15.2	12.1	15.2	21.2	21.2	15.2
A las personas se les da tiempo para su desarrollo personal/profesional.	18.2	15.2	18.2	21.2	18.2	9.1
Las personas perciben los problemas en el trabajo como oportunidades de aprendizaje.	9.1	12.1	24.2	18.2	18.2	18.2
Recompensan a la gente que busca mejorar su desarrollo profesional.	24.2	15.2	12.1	15.2	12.1	21.2
Las personas están dispuestas a una realimentación honesta entre unos y otros.	15.2	9.1	12.1	30.3	18.2	15.2
Las personas están abiertas a escuchar diferentes puntos de vista antes de hablar.	12.1	12.1	30.3	18.2	12.1	15.2
Se incentiva a la gente a que pregunte “¿Por qué?” sin importar el puesto dentro de la organización.	15.2	15.2	15.2	30.3	15.2	9.1
Cuando las personas dan su punto de vista o su opinión, también preguntan la opinión de los otros.	12.1	12.1	24.2	27.3	9.1	15.2
Se tratan a las personas con respeto.	9.1	12.1	21.2	15.2	24.2	18.2
Las personas invierten tiempo creando un ambiente de confianza entre ellos.	9.1	18.2	12.1	15.2	18.2	27.3

En esta tabla se muestra la percepción que tienen los trabajadores respecto a los indicadores de aprendizaje individual que se manifiestan en su trabajo. Considerando las respuestas de generalmente, casi siempre y siempre como una dirección positiva, la de medición más alta es: Las personas están dispuestas a una realimentación honesta entre unos y otros en las que se promedia un 63.7%; así mismo, considerando las respuestas de nunca, casi nunca y ocasionalmente en dirección negativa, la de medición más alta es: Las personas están abiertas a escuchar diferentes puntos de vista antes de hablar en la que se promedia un 54.5%.

Como se ha mencionado, el que “las personas están dispuestas a una realimentación honesta entre unos y otros”, considerando agrupar las 3 últimas opciones de la escala se integra el 63.7%, le siguen en orden descendente: “las personas invierten tiempo creando un ambiente de confianza entre ellos” con un 60.7%; “las personas se ayudan entre sí en el proceso de aprendizaje”, se trata a las personas con respeto” y “las personas pueden costear/facilitar su aprendizaje”, obtuvieron cada una un 57.6%; “se incentiva a la gente a que pregunte ¿por qué? sin importar el puesto dentro de la organización” y “las personas perciben los problemas en el trabajo como oportunidades de aprendizaje”, el 54.6%; “cuando las personas dan su punto de vista o su opinión, también preguntan la opinión de los otros” el 51.6%; “las personas discuten abiertamente sobre los errores con el fin de aprender de estas experiencias” el 51.5%; “las personas identifican las habilidades requeridas para las áreas futuras” y “a las personas se les da tiempo para su desarrollo personal/profesional”, el 48.5% y para finalizar, “las personas están abiertas a escuchar diferentes puntos de vista antes de hablar”, con el 45.5%. A continuación se presentan en la tabla 5, la asociación encontrada entre las variables del aprendizaje individual.



TABLA 2: Asociación Entre Variables del Aprendizaje Individual

Asociación de variables	Coefficiente de contingencia	Significancia
Las personas invierten tiempo creando un ambiente de confianza entre ellos.	.738	.034
Las personas se ayudan entre sí en el proceso de aprendizaje.		
Las personas invierten tiempo creando un ambiente de confianza entre ellos.	.732	.046
Las personas perciben los problemas en el trabajo como oportunidades de aprendizaje.		
Las personas invierten tiempo creando un ambiente de confianza entre ellos.	.747	.020
Las personas están dispuestas a una realimentación honesta entre unos y otros		
Las personas están abiertas a escuchar diferentes puntos de vista antes de hablar.	.765	.006
Las personas identifican las habilidades en áreas futuras.		
Las personas están abiertas a escuchar diferentes puntos de vista antes de hablar.	.748	.018
Cuando las personas dan su punto de vista o su opinión preguntan la opinión de otros.		
Las personas están dispuestas a una realimentación honesta entre unos y otros.	.739	.032
Se trata a las personas con respeto.		

\*\*\* $p < 1\%$ , \*\* $p < 5\%$ . En la relación entre variables, se puede apreciar que el ambiente de confianza creado entre los empleados, se asocia con la ayuda que se dan en el proceso de aprendizaje, con el percibir los problemas como oportunidades de aprendizaje y con el recibir una realimentación honesta entre unos y otros. Se manifiesta la asociación entre la apertura que tienen a escuchar diferentes puntos de vista antes de hablar, con la identificación de habilidades futuras y con el que cuando dan su punto de vista o su opinión preguntan la opinión de otros, y por último se asocia el que estén dispuestas a una realimentación honesta entre unos y otros, con el que se trate a las personas con respeto.

No se encontró relación significativa entre la variable de datos demográficos y los indicadores de aprendizaje organizacional, exceptuando el de la Edad, con respecto al tiempo que se les da a las personas para su desarrollo personal-profesional, \*\* $p < 5\%$  (coeficiente de contingencia .730 Nivel de significancia .034) interpretando que ha mayor edad, los empleados obtienen más tiempo para su desarrollo personal-profesional.

## CONCLUSIONES

El aprendizaje en las organizaciones se ha convertido en una práctica anhelada, pues se considera un activo intangible, creador de ventajas competitivas para la empresa. En este estudio en particular se pudieron identificar 13 indicadores que influyen en el aprendizaje individual y llegar a la conclusión que los individuos si adquieren el conocimiento en forma tácita, debido a la cultura que se manifiesta en esta pequeña empresa. Sin importar la edad, el género, su nivel de estudios, los años que tienen trabajando fuera y dentro de la empresa los individuos aprenden a través de sus relaciones. Si la confianza y la ayuda recíproca son promovidas por las organizaciones asevera Durston (2000), que eso beneficiará en reducir costos y facilitar la constitución de organizaciones de base efectiva. La relación que tiene en este estudio, el ambiente de confianza creado entre los empleados nos muestra que desencadena en la ayuda que se dan en el proceso de aprendizaje, con el percibir los problemas como oportunidades de aprendizaje y con el recibir una realimentación honesta entre unos y otros. El presente estudio muestra sus debilidades y limitaciones, pues el conocimiento no puede ser generalizado, pero se espera que sirva de base a futuras investigaciones.

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# TRANSFERENCIA DE CONOCIMIENTO, EL CASO DE UNA REGIÓN MEXICANA

Silvia Pomar Fernández, Universidad Autónoma Metropolitana

Araceli Rendón Trejo, Universidad Autónoma Metropolitana

## RESUMEN

*El desarrollo acelerado de la tecnología, particularmente en áreas relacionadas a la Información y Comunicación (TIC's), sentó las bases para la configuración de una "sociedad del conocimiento", la cual actúa en un nivel superior al de la "sociedad de la información". (Bueno, 2008). En esta dinámica es importante el capital humano en la generación de conocimiento ya que en la medida en que el conocimiento se socialice, se codifique, se absorba y se materialice existirá la innovación, lo que le permite a las organizaciones ofrecer nuevos productos o servicios con el propósito de mantener y acrecentar su mercado. El capital humano impulsa el desarrollo económico y social, genera ideas, nuevos productos, servicios o procesos productivos, que permiten comercializar su producto. Esto lleva a la mejora de la calidad de vida individual, organizacional y, en algunos casos, de la comunidad como es el caso que presentamos en esta investigación. Este trabajo tiene como objetivo explicar el proceso de transferencia de conocimiento que ha llevado a cabo el Centro de Organización Campesina de la Sierra Árida (COCASA), constituida como una Sociedad de Solidaridad Social (SSS) localizada en un municipio del estado de Querétaro, con el fin de apoyar en diversos proyectos socio- económicos a personas de comunidades marginadas y en situación de pobreza. Para ello se han puesto en marcha programas de vinculación y enseñanza-aprendizaje para que los miembros de la localidad sean productivos aprovechando los recursos naturales con los que cuenta cada uno de los municipios. Como resultado de esto se han creado microempresas y se ha impulsado el desarrollo y crecimiento de las ya existentes. La metodología empleada para este proyecto es cualitativa. Se utilizaron como herramientas de investigación la entrevista semi – estructurada y el análisis documental. Las entrevistas se aplicaron a los fundadores del Centro y a los integrantes del grupo, formado por habitantes de los diversos municipios que se encuentran alrededor de Vizarrón, en el estado de Querétaro en México. Entre los resultados a los que se ha llegado está la identificación de las estrategias seguidas para la transmisión del conocimiento por parte de COCASA, así como la forma en que los conocimientos fueron asimilados por los diversos grupos. El artículo está compuesto por cuatro apartados. En el primero se hace referencia al contexto de la región y las condiciones que guarda actualmente; en el segundo se realiza un análisis de la innovación y transferencia del conocimiento desde un punto de vista teórico; en la tercera parte se explica y analiza el proceso de transferencia de conocimiento para lograr la mejora en la calidad de vida de los miembros de la región, por último se presentan las reflexiones.*

**PALABRAS CLAVE:** aprendizaje, innovación y transferencia de conocimiento.

## KNOWLEDGE TRANSFER, THE CASE OF A MEXICAN REGION

### ABSTRACT

*The rapid development of technology, particularly in areas related to Information and Communication Technologies (TICs), have guided the to "knowledge society", which acts at a level above that of the "information society". (Good, 2008). Human capital, in turn, generates knowledge wich is important for innovation. It is important to generating and using new knowledge for organizations to offer new products or services for the purpose of maintaining and increasing its market. Human capital drives economic development in the first instance and the resulting social, as it increases its production capacity through the transfer of knowledge and teaching skills. In this sense, the human have the necessary*



*resources and is able to generate ideas for new products, services or production processes, enabling it to market its product. This leads to the improvement of life quality of individual, organizational and as in the case studied community development. This paper explains the process of knowledge transfer has taken place the center of the Sierra Campesino Organization Arid (COCASA), organized as a Social Solidarity Society (SSS) located in a Vizarrón, a place in Querétaro stat. COCASA support various socio-economic projects for people from marginalized communities and in poverty. This has included teaching and learning programs for members of the town for the productive use of natural resources. As a result of these programs and with the support of the Centre people have created microenterprises and have improved the existing ones. The methodology used for this project is qualitative. We were used as research tools the semi - structured interviews and document analysis. The interviews were applied to the founders of the Centre and the group formed by residents of the various municipalities located around Vizarrón, in the state of Querétaro in Mexico. Among the results that you get in this part of the research is to identify the strategies used for the transmission of knowledge by COCASA and how knowledge was assimilated by the various groups. The article is composed of four sections. The first one refers to the context of the region and the conditions that currently saves, the second is an analysis of innovation and knowledge transfer from a theoretical point of view, in the third part describes and analyzes the process of knowledge transfer to achieve the improvement in the quality of life of the members of the region, and finally presents the reflections.*

**JEL:** I310

**KEYWORDS:** Learning, innovation, and knowledge transfer

## INTRODUCCION

El desarrollo acelerado de la tecnología, particularmente en áreas relacionadas a la Información y Comunicación (TIC's), sentó las bases para la configuración de una “*sociedad del conocimiento*”, la cual actúa en un nivel superior al de la “*sociedad de la información*”. El capital humano, por su parte, genera conocimiento, que al socializarse, codificarse, absorberse y materializarse existirá la innovación, importante para que las organizaciones ofrezcan nuevos productos o servicios con el propósito de mantener y acrecentar su mercado. El capital humano impulsa el desarrollo económico y social, ya que incrementa su capacidad productiva a través de la transferencia de conocimientos y la enseñanza de habilidades. El factor humano capacitado y con los recursos necesarios, genera ideas de nuevos productos, servicios o procesos productivos, que le permitan comercializar su producto, lo que permite la mejora de la calidad de vida individual, organizacional y, en algunos casos, de la comunidad como es el caso que se presenta. Este trabajo tiene como objetivo explicar el proceso de transferencia de conocimiento llevado a cabo por el Centro de Organización Campesina de la Sierra Árida (COCASA), constituida como una Sociedad de Solidaridad Social (SSS) localizada en un municipio del estado de Querétaro, con el fin de apoyar en diversos proyectos socio- económicos a las personas de comunidades marginadas y en situación de pobreza. Para ello se han puesto en marcha programas de vinculación y enseñanza-aprendizaje para que los miembros de la localidad sean productivos aprovechando los recursos naturales con los que cuentan. El resultado ha sido la creación de microempresas y el impulso al crecimiento de las ya existentes. El artículo está compuesto por cuatro apartados. En el primero se hace referencia al contexto de la región y a sus condiciones; en el segundo se realiza un análisis de la innovación y transferencia del conocimiento desde un punto de vista teórico; en la tercera parte se explica y analiza el proceso de transferencia de conocimiento para lograr la mejora en la calidad de vida de los miembros de la región, por último se presentan las conclusiones.



### Gestión y Transferencia del Conocimiento. Revision de Literatura

La apertura económica, el proceso de globalización y la crisis actual mundial constituyen el escenario al que se enfrentan las empresas de cualquier tamaño. Para la micro y pequeña empresa (Mipe) la situación se dificulta más por su sistema de organización, carencia de conocimientos, pocos apoyos económicos, limitada calificación en el personal, escasa cultura empresarial y una baja capacidad tecnológica. Sin embargo, son empresas que por su flexibilidad en cuanto a su estructura, se han podido adaptar más rápido al cambio innovando en procesos, productos y en la forma de organización. El conocimiento implica procesos de aprendizaje internos y externos a la organización, que favorezcan la generación y comercialización de conocimiento que permitan la creación de nuevos productos, servicios y la mejora de los procesos productivos. Tanto el proceso de innovación como las condiciones que la favorezcan han de ser gestionadas de forma integral y estratégica” (Moso, 2004: 3).

También es esencial recurrir a fuentes externas a través de la adquisición de nuevas tecnologías, asesoramiento científico-técnico, vigilancia tecnológica, información de proveedores, distribuidores y clientes. La innovación se nutre de ideas creativas y éstas resultan del conocimiento que se transmite del individuo, el grupo, la organización y la interacción de esta con diversas organizaciones, entre ellas las instituciones educativas y los centros de investigación. El aprendizaje que se genera en la organización es importante para su crecimiento. Una forma de generar conocimiento y aprendizaje es el llamado “aprendizaje interpersonal e interorganizativo”, aquel aprendizaje que se da “con” o “a partir de otros”.

Algunos de los beneficios que se pueden obtenerse de ello son que permite considerar diversos enfoques de forma crítica y estructurada, reduce riesgos e incrementa las posibilidades para tener y poner en práctica nuevas ideas, se exploran modelos mentales ajenos a la experiencia normal de las organizaciones individuales, con el propósito de reconocer que existen cosas que se han generado en y desde la organización. Las organizaciones son entidades que para sobrevivir están revalorizando la participación del ser humano como cualidad sensible capaz de generar conocimiento y de alternar con los adelantos tecnológicos, con el objeto de generar ventaja competitiva. Esta situación se da como resultado de un proceso de articulación de los conocimientos y de las experiencias de cada uno de los individuos que forman parte de la organización que, por diversos mecanismos conducen al aprendizaje (Guillén y Pomar, 2003). De acuerdo con Nonaka y Takeuchi (1999) es muy importante socializar el conocimiento para lograr una ventaja competitiva en la organización.

De acuerdo con Powel y Dimaggio (1999), el conocimiento se torna en el activo más valioso para las organizaciones, el cual reside en la cabeza y cuerpo de los individuos. Para reproducir el conocimiento se requiere de libertad y espacios de socialización, condiciones económicas y un lenguaje que permita la interacción de un mayor número de personas en su construcción (Pomar, 2007). La era actual es considerada por algunos investigadores como “La era de la información y el conocimiento”; ésta última está compuesta de dos elementos: uno explícito (codificado) y otro tácito (lo no dicho). En relación al primero, Nonaka y Takeuchi (1999) establecen que para lograr la innovación, y, por ende una ventaja competitiva, el conocimiento debe socializarse. Polanyi (1983), por su parte, señala que el elemento tácito del conocimiento limita la posibilidad de expresarlo, ésto es, no todo conocimiento puede ser expresado y por ende transmitido, además de que hay conocimiento del cual el individuo no es consciente.

Los procesos humanos involucran un proceso de influencia interpersonal, que se convierte en una fuerza liberadora de la inteligencia al reconocer la existencia del conocimiento tácito. Nonaka y Takeuchi (1999) encontraron lo que esto implica para la empresa:

- a. Se obtiene una visión distinta de la organización, en cuanto a los procesos de información y a los ideales, emociones, imágenes y símbolos de la misma.



- b. Hay una evolución hacia la innovación, originando una forma distinta de pensamiento y reflexión a nivel personal y organizacional.
- c. Existe la posibilidad de aprender a aprender, lo que genera ideas que se relacionan con la misión y el compromiso organizacional.

Nonaka y Takeuchi (1999), hablan de la espiral del conocimiento, formada por dos dimensiones: una que va de lo individual a lo social y la otra, de la conversión del conocimiento tácito al explícito. Esta conversión implica pasar por cuatro fases:

1. La socialización, la cual se da al pasar del conocimiento tácito a tácito y se adquiere con base a la experiencia
2. La exteriorización, que es el paso del conocimiento tácito a explícito a través de las metáforas, analogías, conceptos o modelos
3. La combinación que va de explícito a explícito a través del lenguaje o las figuras
4. La interiorización. Todo conocimiento en algún momento se convierte nuevamente de explícito a tácito.

El conocimiento fluye mejor cuando se deja navegar libremente al interior de la organización, sin tanto formalismo, fomentando la confianza y promoviendo los encuentros casuales entre todo el personal que conforma la organización, al respecto debe tenerse en cuenta que la relativa dificultad de capturar y transferir conocimiento depende del tipo de conocimiento implicado, el conocimiento que es mayormente explícito puede ser embebido en los procedimientos o representado en documentos y bases de datos y se transfiere con razonable precisión; el conocimiento tácito generalmente requiere para su transferencia extenso contacto con el personal (Davenport & Prusak, 1998).

La simple existencia del conocimiento no garantiza su uso. La transferencia espontánea de conocimiento no estructurada es vital para el éxito de una empresa y aunque el término "*gestión del conocimiento*" implica la transferencia formal, uno de sus elementos esenciales es el desarrollo de estrategias específicas para promover esos intercambios espontáneos, esta gestión del conocimiento debe tomar en cuenta elementos como la rapidez con la cual el conocimiento se mueve a través de la organización, lo que Davenport y Prusak (1998) llaman velocidad y viscosidad o grosor (riqueza) de los conocimientos transferidos. La transmisión del conocimiento es realizada de diversas maneras en las organizaciones. En el caso estudiado la transmisión se da de persona a persona y son ellas quienes transfieren la información al grupo que formará la empresa. Con ello se logra crear actividades productivas y la formación de las microempresas.

## METODOLOGIA

La metodología empleada para este proyecto es cualitativa. Se utilizaron la entrevista semi – estructurada y el análisis documental. Se aplicaron veinticinco entrevistas, entre ellas a los fundadores del Centro y a los integrantes del grupo, habitantes de los diversos municipios que se encuentran alrededor de Vizarrón, en el estado de Querétaro en México. Entre los resultados están la identificación de las estrategias seguidas para la transmisión del conocimiento por parte de COCASA, así como la forma en que los conocimientos fueron asimilados por los diversos grupos.



### Contexto de la Región De Querétaro

El estado de Querétaro es montañoso, ubicado en la Sierra Gorda y la Sierra Queretana y parte de la Sierra Madre Oriental. De acuerdo al Instituto Nacional de Geografía (INEGI) en 2010, en el estado habitaban un total de 1,827,937 personas, localizados en dieciocho municipios, en siete de ellos existen asentamientos indígenas con una población de casi 50,000 habitantes pertenecientes a las etnias Otomí y Pame, como se muestra en la siguiente tabla:

**Tabla 13: Asentamientos Indígenas en el Estado de Querétaro**

Región	Municipios	Ubicación
Región Sur	Amealco de Bonfil	Cuenta con una población de 25,269 habitantes indígenas Otomíes, asentados en 31 localidades, integradas en las micro regiones de San Ildefonso Tultepec, Santiago Mexquititlán, Chitejé de la Cruz y San Miguel Tlaxcaltepec.
Región Semidesértica Central	Tolimán, Cadereyta de Montes, Colón y Ezequiel Montes.	Cuenta con 21 430 indígenas Otomíes, asentados en 56 localidades, distribuidas en 7 micro regiones: San Miguel, San Pablo, Casablanca y Carrizalillo en Tolimán; Sombrerete en Cadereyta; El Poleo en Colón; y Villa Progreso en Ezequiel Montes.
Región Serrana	Jalpan y Arroyo Seco	Se encuentran 3 775 habitantes indígenas Pames y Huastecos, asentados en las delegaciones de Tancoyol y Valle Verde en Jalpan; y en la delegación de Purísima en Arroyo Seco.

*En Querétaro como en otras partes de México hay distintos grupos indígenas con fuertes problemas de marginación y pobreza. En el Estado se encuentran predominantemente los Otomíes y menor medida los pames y huastecos; todos estos grupos se encuentran en distintas localidades dedicados a actividades relacionadas con los recursos existentes en los alrededores. Fuente: Consejo de Concertación Ciudadana para el Desarrollo de los Pueblos Indígenas p. 14*

En estas regiones, que presentan los climas más secos de la entidad, la gente vive en situación de marginalidad y pobreza con un alto índice de analfabetismo. La población municipal más ruralizada se encuentra en Peñamiller, Cadereyta y Colón. Entre el 77 y el 100% de sus habitantes viven en localidades menores a 2500. Los niveles de analfabetismo en la región alcanzan casi el doble de los del estado y el país. Aunado a esto, el diagnóstico de los municipios de la región resaltó que Cadereyta y Peñamiller, tiene el crecimiento demográfico menor, densidad baja y el indicador de ruralidad, equivalente a dispersión, es alto. Sin embargo, su población económicamente activa percibe menos de dos salarios mínimos en un alto porcentaje (76%), lo que genera que sus habitantes carezcan de los satisfactores esenciales para mantener una buena calidad de vida. El municipio de Cadereyta es uno de los que presenta la mayor extensión y número de habitantes y es en esta localidad donde se ubica COCASA.

### El Proceso de Transferencia de Conocimiento de Cocasa a los Microempresarios. Resultados

#### La Organización COCASA

La Comisión Nacional para el Desarrollo de los Pueblos Indígenas maneja varios programas, entre ellos, *La Coordinación para el apoyo a la Producción Indígena, Fomento y Desarrollo de las Culturas Indígenas, Fondos Regionales Indígenas, Organización Productiva para Mujeres Indígenas*. En este tipo de programas se inserta el proyecto de Enlace Rural Regional (ERRAC), formada como una asociación civil el 20 de octubre de 1988. Como parte de los proyectos de Enlace Rural Regional se creó el Centro de Organización Campesina de la Sierra Árida como una Sociedad de Solidaridad Social constituida con un patrimonio de carácter colectivo cuyos socios son personas físicas de nacionalidad mexicana, en especial ejidatarios, comuneros, campesinos sin tierra, parvifundistas y, personas con derecho al trabajo, a un fondo de solidaridad social y que puedan realizar actividades mercantiles. Los socios establecerán libremente las modalidades de sus actividades para cumplir las finalidades de la sociedad. Sobre estas bases se crea COCASA. COCASA apoya diversas actividades, entre ellas las orientadas al mejoramiento de las viviendas, pequeño comercio y producción.



Entre estas últimas está el apoyo a caprinocultores, fruticultores, recolectores de plantas silvestres, artesanos marmoleros y de herbolaria. El crédito otorgado por la organización se ofrece a la población marginada, quienes lo requieren para resolver problemas de vivienda y de producción. La cartera de crédito se integró con fondos de la Unión Europea, gestionados por Tierra de los Hombres-Francia y complementados por Acción Solidaridad Tercer Mundo-Luxemburgo y el Socorro Católico Francés. 2005 COCASA recibió recursos del Programa de Apoyo a las Organizaciones Sociales Agropecuarias y Pesqueras (PROSAP) que ayuda a organizaciones económicas para la realización de proyectos productivos estratégicos del sector rural y las impulsa a desarrollar capacidades y fortalecer la actividad empresarial. COCASA ha apoyado la realización de diversas actividades relacionadas con las artesanías de mármol y la elaboración y venta de productos naturales. Estas últimas iniciaron en 1996 cuando varias personas de la región, ante problemas de salud, se organizaron en dieciocho grupos de mujeres para reunir medicamentos y formar botiquines comunitarios. Como no estaban habituados a utilizar este tipo de productos y preferían las plantas medicinales, formaron talleres de herbolaria. La Comisión les otorga también el servicio de comercialización de sus productos, entre los que se encuentran shampoo, pomadas, jarabes, jabones, cremas, tinturas, gel para el cabello, cápsulas, licor y artesanías hechas de mármol (ERRAC y COCASA, 2006.).

### La Transmisión del Conocimiento en la Creación de Actividades Productivas

La manera de integrar a las personas de las comunidades fue llegando directamente a ellas e invitándolas a emprender actividades productivas en las que pudieran hacer uso de los recursos animales, vegetales o minerales de la región. Después de aceptar llevar a cabo una actividad, el paso siguiente fue conseguir financiamiento. Arturo quien funge como promotor de COCASA es quién promovía las actividades y asesoraba a las personas en la forma en que debían llevar a cabo esa actividad. Hay varias formas en las que se trasmite el conocimiento a los miembros de la comunidad, las cuales se explican a continuación:

*Por Medio del Promotor:* Dado que entre las actividades están la crianza de chivas, el cultivo de árboles frutales para la producción de manzana, el promotor transmite dos tipos de información: a) la técnica agropecuaria y b) aquella relacionada con la manera en que deben organizarse financieramente para que puedan recibir y pagar apoyos crediticios. En el apoyo a las actividades productivas relacionadas con el agro, ha sido importante la formación profesional del promotor ya que cuenta con conocimientos útiles para asesorar en el cultivo de los árboles frutales, así como la de crianza y crecimiento de animales de corral. El promotor ha tomado diversos cursos para poder guiar al aprovechamiento de recursos naturales en la región en la elaboración de shampoo, por ejemplo. Esto le ha permitido transmitir ese conocimiento al grupo de mujeres interesadas en esa actividad. Así mismo ha tomado cursos de herbolaria, conocimientos que ha aprovechado para transmitirles diversas formas de utilizar los vegetales que se dan en la región

*Asesorías de Expertos:* Cuando no se conoce la técnica o proceso de una de las actividades que se pretende emprender, se busca a personas que la dominen y tengan experiencia para que instruya, asesore y posteriormente vigile el buen funcionamiento de la actividad emprendida. Es el caso de la producción de pan, actividad que no se había practicado entre los miembros de la organización y que quería ser llevada a cabo por dos mujeres que deseaban iniciar ese negocio. Por medio de COCASA se contactó a una experta que pudiera asesorar a las interesadas. Esta persona era una capacitadora de Vizarrón, “ella fue a decirles como deberían instalarse y que necesitaban”. Posteriormente las mujeres aprendices fueron a la panadería de la capacitadora a ver cómo se elaboraba el pan (socialización e interiorización del conocimiento), posteriormente esta última regresó para revisar el trabajo y los productos. Estas dos mujeres también aprendieron a hacer la pasta para pizzas y consideraban la idea de tomar cursos para elaborar pasteles. Esta actividad ha generado nuevos empleos, ya que los dos hijos de una de ellas,



participaba en el amasamiento. Las mujeres panaderas han podido comercializar sus productos mediante la venta en el local que tienen, como de puerta en puerta y en reuniones que se tienen en COCASA.

*Organizaciones e Instituciones:* Existen diversas organizaciones gubernamentales que apoyan a las personas a mejorar sus condiciones de vida, otras instituciones financieras de desarrollo han apoyado con recursos para la capacitación por intermedio de COCASA. En otras ocasiones el apoyo se busca, ya que parte del trabajo de COCASA es la gestión de los apoyos y la firma de los convenios-contratos. La Secretaría de Desarrollo Social, por su parte, apoya el combate a la pobreza y la productividad. La transmisión de conocimientos y formación de los habitantes de estas comunidades se ha dado también de manera formal. Una de las mujeres que se dedica a la producción de shampoo, durante un año asistió a una escuela en la que recibió instrucción sobre ese aspecto. El conocimiento adquirido fue transmitido a otras compañeras, entre ellas a su madre, con las que inició su negocio. La elaboración de este shampoo tuvo algunos problemas en relación a los químicos que lleva por lo que el promotor participó activamente con ellas con el fin de resolverlos y encontrar la forma de aprovechar de la mejor manera los recursos que existen en los municipios como las diversas plantas que ahí se siembran.

*Transmisión de Conocimiento Entre Compañeros:* La socialización del conocimiento en este caso se da como resultado de la experiencia que han adquirido los integrantes de grupos de sus descendientes y amigos dedicados a diversas actividades productivas relacionadas con los productos que se siembran y fabrican en Cadereyta, esto ha favorecido el cambio en el nivel de vida de la comunidad. En el caso de los marmoleros, uno de los compañeros les enseñó nuevas técnicas aprendidas en un trabajo en los Estados Unidos; otros más han mejorado sus técnicas cuando ingresan a trabajar a grandes marmolerías y socializan ese conocimiento a los marmoleros dueños de pequeños negocios.

*Transmisión por medio de organizaciones educativas o de desarrollo social:* Adicionalmente hay cursos que se imparten en las instalaciones de COCASA que buscan una mejor preparación en diversos aspectos de los miembros de la comunidad, dada la precaria formación escolar que tienen. Estos cursos son impartidos ya sea por el promotor o bien por miembros de diversas instituciones, entre ellas la UAM-Xochimilco con participación ha sido en la impartición de cursos otorgados por profesores de la licenciatura en Administración con el fin de desarrollar su capacidad administrativa y de control de sus operaciones, con el propósito de generar una nueva forma de organización que les permita comercializar sus productos. Este apoyo ha sido en el área de organización del trabajo, aspectos legales y fiscales, impulso a la formación de redes de trabajo, abasto y comercialización.

Un aspecto importante de la labor de este promotor es que no se limita a la obtención de los recursos financieros (lo cual también apoya mediante la elaboración de proyectos que son presentados en diferentes instancias en diferentes lugares) ni simplemente una asesoría transitoria sino que está en constante cercanía con todos los miembros de la organización. El promotor de COCASA además busca vincularse con diversas organizaciones relacionadas con el desarrollo social. En 2009 esa organización fue elegida para establecer un convenio con una filial del *Consejo Mexicano Empresarial que permitió que les fuera transmitida la metodología de diez empresas sociales* para ser aplicada a algunos de los grupos.

A continuación analizaremos el caso de las mujeres que se han distinguido por la tenacidad y entusiasmo con la que han desarrollado su actividad productiva elaborando shampoo, cremas y jarabes, como un ejemplo de lo que ha logrado COCASA con los miembros de la comunidad.

#### Caso de las Productoras de Shampoo

En la comunidad de Vizarrón se encuentra una organización de mujeres, que forman parte de COCASA, que se dedican principalmente a la elaboración de shampoo, productos medicinales y de limpieza con



productos de origen natural; ellas son conocidas entre la localidad como “las shampooseras”. Estas mujeres forman pequeños grupos dentro de sus comunidades y organizan sus actividades para que puedan elaborar sus productos en determinados días de la semana. Aprovechan las plantas que se dan de manera natural en las localidades en que habitan. Cada grupo tiene de tres a ocho integrantes. Como se mencionó. Dentro de la línea de productos que se elaboran se puede encontrar una gama diversa, principalmente de shampoos que ayudan al control de la caída, eliminación de la caspa, brillo y salud del cabello. Entre los ingredientes que emplean está el romero, la sábila y la ortiga con los que se realizan diferentes tipos de shampoo en función al tipo de hierba que se siembra en los diversos municipios. También producen diferentes tipos de jarabes para diversas enfermedades como el de damiana, contra la tos y gripe, empleando, al igual que en el shampoo plantas y animales -como el armadillo, por ejemplo-. Así mismo producen licor de orégano, cápsulas de nopal y pomadas reductoras.

Todos estos productos son elaborados por las participantes del grupo, los cuales han sido diversificados de acuerdo con la experiencia que han ido adquiriendo a través del tiempo, con los conocimientos interiorizados han logrado innovar en productos y procesos. Hay diversos problemas que se enfrentan al interior de los pequeños grupos de “shampooseras”. En lo concerniente a la venta, se tiene que son ventas locales y solamente salen fuera de su localidad cuando asisten a ferias o eventos a los cuales son llevadas o invitadas por el promotor de COCASA o por el gobierno municipal. Otro problema son los desacuerdos entre las participantes ya que no todas las integrantes de los grupos participan por igual, algunas no se comprometen a vender y, otras, en cambio, tienen una participación muy activa. Para la no participación las causas son diversas, en algunas sus deberes familiares o el esposo que les impiden participar más. Por otro lado, la zona de venta del producto es limitada ya que se realiza en negocios cercanos a los lugares de producción (pequeñas farmacias o comercios) o en las instalaciones de COCASA. La participación en ferias se constituye en una alternativa muy positiva ya que además de poder vender mayor cantidad del producto, se dan a conocer por lo que se pueden concertar nuevos pedidos. El grupo de mujeres que se dedican a esta actividad sólo dentro de la comunidad, se encuentran satisfechas con el trabajo que realizan. Ellas se sienten valiosas por la actividad que realizan, los conocimientos que han adquirido y los ingresos que han logrado percibir con su propio esfuerzo. Todo esto les ha permitido incrementar su autoestima.

## CONCLUSIONES

La transferencia del conocimiento, ha sido un factor muy importante para lograr la innovación, esto lo vemos en el caso estudiado en donde los miembros de la comunidad pudieron perfeccionar la forma de hacer las cosas y mejorar sus productos, desde la forma de sembrar y cosechar, hasta la fabricación de diversos productos aprovechando los recursos naturales con los que cuenta la región de Cadereyta. En la transferencia del conocimiento a la comunidad, la socialización es la forma en que se transmite en mayor medida, ya que en la mayoría de los casos *aprenden haciendo*; es el momento en el cual el conocimiento se convierte en tácito nuevamente y se interioriza, como es el caso de las panaderas y shampooseras. Con este estudio vemos la importancia que tiene la existencia y la función de un promotor que a la vez es el líder del proyecto; su participación ha sido esencial ya que ha logrado, mediante diversas formas de apoyo el desarrollo de capacidades y habilidades en los miembros de la comunidad quienes una vez adquirido el conocimiento a su vez lo transmiten a sus compañeros y compañeras, contribuyendo a la construcción del conocimiento y el aprendizaje.

Es importante destacar que los miembros de estas comunidades cuentan con la motivación y el entusiasmo necesarios para aprender, a pesar de que muchos de ellos no tienen instrucción escolar. Ello no les ha impedido realizar sus actividades y aplicar mejoras a sus productos, así como a la forma de organizarse para producir y comercializar sus productos. El caso de las productoras de shampoo es muy interesante ya que a pesar de ser amas de casa y madres de muchos hijos han logrado desarrollarse participando en sus propias empresas. Existen varias microempresas en las que participan las mujeres en



diversos grupos produciendo, además de shampoo, diversos productos que ellas mismas elaboran con las hierbas que se cosechan en las diversas regiones; con esto han diversificado sus productos con ideas que ellas mismas desarrollan. Un aspecto importante a destacar es que la Organización de Seguridad y Solidaridad Social busca incorporar tecnología, conocimiento y el mejor manejo de la actividad de las personas de la comunidad mediante la asesoría o supervisión de diferentes profesionales y académicos de diversas instituciones y universidades, con el propósito de incrementar sus conocimientos para producir y mejorar su calidad y nivel de vida.

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Silvia Pomar Fernández. Doctora en Ciencias de Gestión y en Estudios Organizacionales por la Université Jean Moulin Lyon 3 y la Universidad Autónoma Metropolitana. Profesora – investigadora de la licenciatura en Administración y la maestría en Gestión de la innovación en la Universidad Autónoma Metropolitana Unidad Xochimilco, miembro del Sistema Nacional de Investigadores, [spomar@correo.xoc.uam.mx](mailto:spomar@correo.xoc.uam.mx), [silvia\\_pomar@yahoo.com.mx](mailto:silvia_pomar@yahoo.com.mx)

Araceli Rendón Trejo. Doctora en Economía por la Universidad Nacional Autónoma de México. Profesora – investigadora en la licenciatura de Política y Gestión de Universidad Autónoma Metropolitana Unidad Xochimilco, miembro del Sistema Nacional de Investigadores [arendo@correo.xoc.uam.mx](mailto:arendo@correo.xoc.uam.mx), [ara7rendon@yahoo.com.mx](mailto:ara7rendon@yahoo.com.mx)



# MODELO DE GESTIÓN INCLUSIVA EN LA FACULTAD DE ECONOMÍA Y NEGOCIOS DE LA UNIVERSIDAD DE CHILE

Oscar Jerez, Universidad de Chile  
Beatriz Hasbún, Universidad de Chile  
Tamara Van Hemelryck, Universidad de Chile  
Claudio Castro, Universidad de Chile

## RESUMEN

*El presente artículo sintetiza el Modelo de Gestión Inclusiva desarrollado por la Facultad de Economía y Negocios en conjunto con Prorectoría, con miras al aseguramiento de la calidad que consideren los criterios de diversidad e inclusión, replicable en las distintas unidades académicas de la Universidad, generando sistemas que permitan el monitoreo y la toma de decisiones sobre los avances e impactos. Para lo anterior, se realizó una investigación documental respecto a los criterios utilizados tanto a nivel nacional como internacional para monitorear indicadores relacionados a calidad y equidad en Educación Superior.*

**JEL:** A-20

**PALABRAS CLAVES:** Gestión, Calidad, Diversidad, Inclusión, Monitoreo.

## INTRODUCCIÓN

En la actualidad, las instituciones de Educación Superior tienden al uso de estándares de excelencia a nivel internacional como medio para el aseguramiento de la calidad del proceso formativo. Lo anterior se refleja, por una parte, en los rankings de las Instituciones de Educación Superior (IES) y, por otra, en los procesos de acreditación internacional.

En ese sentido, los rankings universitarios “*tienen por objeto realizar una jerarquización de las IES basándose en parámetros e indicadores que intentan medir la calidad de la educación universitaria*”. (Pérez y López; 2009; 330). Si bien los indicadores utilizados en los rankings universitarios están orientados en general a la medición de la calidad, pueden observarse que ciertos rankings utilizan criterios (indicadores) orientados a medir diversidad tales como la cantidad de alumnos internacionales; inclusividad; porcentaje de estudiantes de fuera de la provincia, cantidad de profesores internacionales y proporción de profesorado que son mujeres (Pérez y López; 2009). Así mismo, dentro de los estándares y criterios utilizados por las agencias de acreditación internacional, una de las dimensiones que ha tomado más fuerza en el último tiempo corresponde a la diversidad, entendida como diversidad cultural, socio-económica, étnica, de opinión y género. En ese sentido, se plantea que la diversidad genera resultados de alta calidad en los procesos de formación de profesionales preparados para el performance en el contexto global. (AACSB; 2012). Así mismo, cabe considerar que en las últimas décadas, la Educación Superior en Chile ha aumentado considerablemente su cobertura pero, sin lograr la superación de la segregación social que proviene desde los niveles educativos anteriores, ya que a menor quintil, la participación en Educación Superior resulta ser inferior (OCDE; 2009). Sin embargo, no sólo deben generarse los mecanismos de ingreso equitativo, sino que además aquellos que permitan al interior del proceso de enseñanza-aprendizaje la cohesión social y la acumulación de capital social y cultural, los cuales se convierten potentes dispositivos para construir una sociedad capaz de propiciar la movilidad social y la convivencia en un Chile inclusivo con todos y para todos. Es así, que la Universidad de Chile ha abierto

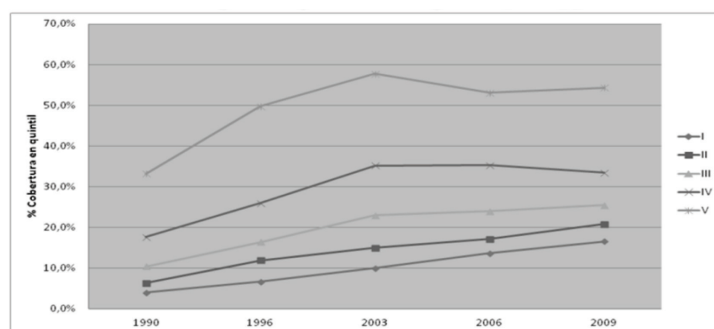


la discusión sobre la equidad en sus aulas, y se ha cuestionado de qué manera esta casa de estudios puede generar una mayor inclusión. En palabras del Rector de la Universidad de Chile: “En nuestra universidad - así como en la sociedad en su conjunto: “Equidad es Calidad”. (Pérez, 2007). Entre los avances más relevantes de la Universidad de Chile hacia una mayor equidad, se cuentan: a) la implementación de becas que aseguran la gratuidad de los estudios de los estudiantes en los primeros dos quintiles (5.000 estudiantes/año, las becas cubren el diferencial entre el arancel real y el arancel de referencia, cubierto por el estado) además de otras becas complementarias para su mantención; b) la implementación de vías de ingreso especial para estudiantes meritorios con condición socioeconómica desfavorecida y bajo acceso a la educación de calidad en la etapa escolar; c) el trabajo para mejorar los aprendizajes de estudiantes y docentes coordinado por la Red de Excelencia Docente (RED); y d) el esfuerzo institucional para desarrollar una Política Sistémica de Equidad e Inclusión, reflejado en la reciente creación de una Oficina de Equidad e Inclusión, dependiente de la Pro rectoría. Es así que, el presente artículo asume el desafío de sistematizar el trabajo realizado en torno a la revisión de la experiencia internacional considerando la misión de la Universidad de Chile como la universidad pública y más importante del país y de américa latina.

## REVISIÓN DE LITERATURA Y CONTEXTO DE LA UNIVERSIDAD DE CHILE

En las últimas décadas, la educación superior en Chile ha aumentado la cantidad de instituciones que imparten clases en este nivel, como también, las modalidades y acceso a financiamiento de los usuarios. Es así, que el ingreso de jóvenes a la educación terciaria ha aumentado considerablemente en la última década. Pero, tal como se muestra en el Figura 1, esta situación no muestra una superación de la segregación social que proviene desde los niveles educativos anteriores, ya que a mayor quintil, la participación en educación superior (ES) resulta ser mucho mayor (alrededor del 60%), y en los más bajos apenas llega o supera el 20% de participación (Casen, 2009).

Figura 8: Participación por quintiles CASEN 2009 en Educación Superior entre 1990 y 2009



Ante este panorama actual, se hace necesario generar nuevas y distintas propuestas de acceso y permanencia a la ES de los sectores menos favorecidos con este crecimiento exponencial, entre las cuales se encuentran las acciones afirmativas en inclusión educacional, las que son definidas por Heras (2009) como programas compensatorios que ayudan, por medio de propuestas, a igualar (o intentar igualar) las condiciones de inicio del estudiante, y así propiciar la solución de los efectos sociales de inequidad para asegurar el derecho de todos a una educación de calidad. Es así, que la Universidad de Chile ha abierto la discusión sobre la equidad en sus aulas, y se ha cuestionado de qué manera esta casa de estudios puede generar una mayor inclusión. En palabras del Rector Víctor Pérez: “En nuestra universidad - así como en la sociedad en su conjunto: “Equidad es Calidad”. Al manifestarlo queremos expresar con fuerza que no asistiremos como observadores pasivos a la elitización de nuestro estudiantado y que estamos



*trabajando para visualizar e implementar acciones correctivas a nivel sistémico: ingreso, progreso y egreso.” (Pérez, 2007)*

De esta manera, una preocupación fundamental es que los diversos grupos socioeconómicos tengan las mismas oportunidades de acceder y permanecer en la educación superior (Latorre, González & Espinoza, 2008), y en este caso en la Universidad de Chile. A partir de aquella reflexión y de las experiencias previas en el tema, se crea el Sistema de Ingreso Especial de Estudiantes Prioritarios de Equidad Educativa o Cupo de Equidad, una nueva modalidad, introducida inicialmente por la Facultad de Ciencias Sociales de la Universidad de Chile, para acceder a tres de sus carreras (Psicología, Sociología y Antropología) y ampliada el año 2012 a diez carreras de la Universidad, entre ellas las carreras de Ingeniería Comercial e Ingeniería en Información y Control de gestión y/o Contador Auditor, proyectándose para el año 2013 que cuarenta carreras de la misma implementen este cupo. Este ingreso especial se focaliza en el acceso de los estudiantes de liceos dependientes del sistema público, por medio de los municipios y que pertenecen a familias que se encuentren dentro de los tres primeros quintiles económicos de ingreso, y considerando otras variables como el ranking de egreso del/la estudiante que postula, el Índice de Vulnerabilidad Económica (IVE) de la escuela de proveniencia, y un puntaje mínimo exigido en la Prueba de Selección Universitaria (PSU) según la carrera de interés (los cuales fluctúan entre los 600 y 650 puntos).

Si bien, según postula Latorre et al. (2008), el acceso es un paso relevante para promover mayor equidad en la educación no es el único momento que se debe sortear, sino también, se debe resguardar la permanencia de sus integrantes en el sistema terciario, promover los logros académicos de los estudiantes, y asegurar la inserción equitativa en el mundo laboral. Por el momento, la preocupación ha estado enfocada en el acceso a la Educación superior, por lo que estos últimos elementos mencionados resultan aún muy difíciles de abordar. Para lograr la visión de la universidad estatal como un espacio público de calidad que existe como garantía de equidad, transversalidad y cohesión social, debe enfrentarse el desafío de reforzar de manera sistémica el compromiso con la equidad y calidad en el proceso formativo.

A menudo la literatura y el sentir de algunos en el mundo académico, contraponen la calidad y la equidad como fines deseables pero contrarios entre sí, porque la focalización en uno, eventualmente, debilitaría al otro. El enfoque que se promueve desde la Universidad de Chile es distinta: se basa en el supuesto de que en el siglo XXI esta disyuntiva está obsoleta porque la calidad exigida a la educación superior es inalcanzable sin equidad y diversidad. Por lo mismo, superar la tensión entre equidad y calidad es el actual desafío cultural de la Universidad. Una de las posibles razones de esto es, por una parte, la estrecha relación entre equidad y diversidad y, por otra, el rol fundamental que hoy en día juega la diversidad en el éxito o fracaso del desempeño profesional, empresarial y político de personas y colectividades. Entre 2008 y 2010 la Universidad incrementó en un 33% el número de estudiantes pertenecientes al 40% de la sociedad chilena con menores recursos (Quintiles de Nivel Socioeconómico 1 y 2), lo que en términos de proporción de la matrícula nueva por año, representa un incremento desde un 24% a un 29% entre ambos momentos.

Es así que se abre un nuevo escenario en donde aparece la figura de un estudiante con características diferentes de quienes han ingresado tradicionalmente a la universidad, produciendo una heterogeneización de las aulas, principalmente en relación a sus trayectorias educativas marcadas principalmente por su nivel socioeconómico y el de sus familias (Sebastián, 2007). Una de las dificultades que presenta este nuevo contexto para las instituciones educativas, es que estas no serían capaces de asegurar los resultados académicos de todos sus estudiantes, ya que, en parte, no tomarían en cuenta las diferencias que entre ellos existen (Blanco, 2006). Por lo tanto, la institución “no estaría ofreciendo oportunidades equivalentes a cada estudiante según sus especificidades, sino que, en la práctica, estaría discriminando a favor de unos y en contra de otros” (Sebastián & Scharager, 2007, p. 23), en donde las diferencias de los estudiantes pueden ser percibidas como un problema para cualquier casa de estudios.



A partir de ello, es que se hace necesario relevar elementos sobre cómo la diversidad representa una oportunidad de aprendizaje para los estudiantes, y por supuesto de enseñanza para los profesores. Dronkers (2010) afirma que las aulas con una alta heterogeneidad tienen mejores aprendizajes que en las salas con baja diversidad. Para Duran (2009) la clave está en reconocer la heterogeneidad y valorar la diversidad, ya que de esta manera se aúnan aprendizajes y se promueve la inclusión. Las aulas diversas deben concebirse como un valor, ya que contribuyen a dar diversos puntos de vista y concepciones del mundo en un mismo espacio (Pesce, n.d). A partir de esto, cabe destacar el rol fundamental del docente para aprovechar esta diversidad dentro del aula promoviendo el intercambio personal y la facilitación del aprendizaje cooperativo (Pesce, n.d). Este último permite la adquisición de diversos tipos de competencias, como también, el desarrollo de habilidades complejas de trabajo en equipo (Durán, 2009; UNESCO; 1996).

Para abordar la diversidad en el aula, las universidades chilenas han implementado progresivamente programas de nivelación, que permiten a los estudiantes desarrollar las competencias genéricas y disciplinares que les permitan mantenerse dentro del sistema educativo y egresar oportunamente. Dentro de esta línea la Facultad de Economía y Negocios de la Universidad de Chile ha implementado, por ejemplo, un Programa de Apoyo Académico el cual se encuentra orientado al repaso de las materias o cursos disciplinares a modo de tutorías orientadas a pequeños grupos. Como así también, la creación de un Centro de Enseñanza y Aprendizaje, responsable de apoyar la mejora de las condiciones de los procesos formativos al interior de la facultad.

## **DATOS Y METODOLOGÍA**

El modelo de gestión inclusiva se plantea como respuesta a la necesidad de contar con mecanismos constantes de aseguramiento de la calidad de la formación de pregrado en la Universidad de Chile, en conjunto con la evaluación de las políticas de equidad implementadas desde el año 2010. Este consta, por una parte, de un set de indicadores seleccionados para monitorear la calidad y los criterios de equidad dentro de la institución, y por otra, constará de una plataforma web que se alimentará de las bases de datos de la facultad, permitiendo emitir reportes en tiempo real respecto de dicha selección de indicadores. En principio la idea es monitorear la consecución de objetivos y metas de la facultad mediante dicha información, que no solo sea útil para los procesos de auto-evaluación de las carreras, sino de la gestión de las escuelas de pregrado y la Facultad en su totalidad. Para darle sustento al modelo, se realizó una revisión documental respecto a criterios y/o en su caso indicadores utilizados por agencias de acreditación a nivel nacional e internacional además de la experiencia de otras universidades a nivel internacional. Lo anterior permitió identificar un set de indicadores para alimentar el modelo de gestión inclusiva, y mediante los cuales se realicen diagnósticos periódicos de las unidades académicas en miras a la toma de decisiones en base a resultados y levantamientos de información pertinentes al contexto universitario. De esta revisión se obtuvieron once macro-categorías que abordan los principales criterios utilizados para asegurar la calidad y la equidad. Cabe destacar que dentro de las macro-categorías mencionadas no se considera la diversidad y equidad ya que la apuesta es integrar esta dimensión dentro de cada una de las macro-categorías. Si bien la mayoría de los criterios que componen estas macro-categorías cumplen con el criterio de saturación de información, las clasificaciones de las distintas fuentes eran diversas, por lo que se homologó la clasificación al sistema que la Facultad estaba utilizando.

## **RESULTADOS Y DISCUSIÓN**

A continuación se presenta el resultado de la revisión bibliográfica en término del levantamiento de criterios de calidad y aseguramiento de la diversidad en la educación superior. Si bien no todos los sub-criterios son excluyentes, se presenta la información de manera tal que cada institución y/o unidad académica tenga la libertad de seleccionar aquellos que sean más pertinentes a su contexto.



Aspectos Curriculares

En Aspectos Curriculares se incluyen todos aquellos criterios que se relacionen con el desarrollo y proceso de implementación del currículum en relación a las responsabilidades de la Institución, examinando cómo el currículo se alinea con la misión Institucional. También considera la puesta en práctica de programas que estén en sintonía con las demandas sociales y con las necesidades locales. A continuación se presentan las dimensiones asociadas a los aspectos curriculares y los criterios seleccionados por saturación de fuentes.

Tabla 14: Aspectos Curriculares

<b>Diseño y Desarrollo Curricular</b>	<b>Flexibilidad Académica</b>
	Actualización curricular
	Existencia de evaluación integrada o de alternativa
	Plan de Desarrollo Institucional.
	Congruencia con marco institucional.
	Aplicación de sistema de créditos ECTS (SCT)
	Congruencia con marco filosófico.
	Participación de los agentes externos relacionados con la carrera.
	Participación de los miembros de la comunidad académica de la institución en los aspectos curriculares
	Definición de ámbitos y perfiles profesionales de los titulados en función de la demanda social.
Plan de Estudios	Posibilidades de logro en función del tiempo disponible para cursar el plan.
	Definición expresa del modelo de formación y de los objetivos educativos generales de la carrera
	Estructura del plan de estudios
	Orientaciones metodológicas y su adecuación a los objetivos
	Orientaciones relativas a la evaluación de conocimientos y su adecuación con los objetivos
	Plan académico de cada asignatura.
	Contenidos de las enseñanzas. Actualización y adecuación a los objetivos.
	Previsión de actividades de nivelación y refuerzo (propedéuticas).
	Previsión de necesidades (recursos humanos y materiales) en consonancia con los contenidos del plan.
	Nivel de conocimientos y aceptación del plan por parte de los miembros de la comunidad educativa.
	Programa de seguimiento, evaluación y actualización del plan.
	Interdisciplinariedad de los programas
	Titulaciones ofrecidas
	Nivel de las calificaciones de acceso a la titulación o carrera
	Porcentaje de horas del Plan de estudios destinada a asignaturas complementarias y a la Formación Cultural



### Enseñanza y Aprendizaje

Este criterio hace referencia a los esfuerzos de la institución en la formación de estudiantes con diferentes habilidades y diversos orígenes, por medio de experiencias de enseñanza y aprendizaje. Dichas experiencias se llevan a cabo mediante el uso de dinámicas como entrevistas, grupos de discusión, debates, proyectos, presentaciones, experimentos, prácticas y aplicación de los recursos de TIC, etc. Una de las principales preocupaciones de este criterio es la eficiencia de las técnicas utilizadas para continuamente evaluar el desempeño de los docentes. Dentro de este criterio se señalan las siguientes sub-categorías:

### Investigación y Desarrollo

Este criterio pretende capturar la información sobre las políticas, prácticas y resultados de la institución con referencia a la investigación, dado que la institución tiene la responsabilidad de capacitar a los docentes para llevar a cabo proyectos que benefician a la sociedad. Dentro de este criterio se señalan las siguientes sub-categorías:

Tabla 15: Proceso De Enseñanza y Aprendizaje

<b>Satisfacción general del programa</b>	
<b>Satisfacción estudiantil sobre:</b>	Orientación hacia la investigación del programa de formación
	Evaluación de la docencia
	Organización del programa
	Proceso Enseñanza-Aprendizaje
	Calidad de los cursos
	Clima social: interacción con los docentes
	Página WEB de la Universidad
	Proceso de enseñanza y aprendizaje
	Calidad docente
	Procesos de evaluación y reforma
Evaluación	Entrega de syllabus
	Contenidos más allá del syllabus
	Calendario académico
	Evaluación continua
	Uso de equipamiento, laboratorios.
	Aprendizaje centrado en el estudiante
	Feedback estudiantil
	Planificación y coordinación de las actividades educativas
	Análisis y valoración de los conocimientos, capacidad e intereses de los estudiantes que acceden a la carrera.
	Mecanismos de seguimiento del progreso académico de los estudiantes y control de logros.
Procesos de Enseñanza	Mecanismos de evaluación de la calidad de la enseñanza y planes de mejora.
	Clima de trabajo, relaciones humanas y compromiso.
	Trabajo en equipo.
	Preparación técnica para la función.
	Actitudes y motivaciones en relación con el trabajo.
	Adecuación de las enseñanzas a los niveles reales de conocimientos y capacidades de los estudiantes que acceden a la carrera.
	Adecuación de los objetivos específicos de cada disciplina a los generales de la enseñanza.
	Actualización de los contenidos y adecuación con los objetivos específicos.
	Metodología didáctica y su adecuación a los objetivos.
	Sistema de evaluación del aprendizaje y su coherencia con los objetivos, contenidos y metodología.
	Distribución de alumnos en función de las instalaciones, equipos y métodos de trabajo.
	Utilización por parte de los alumnos de los medios de laboratorios y talleres.



Trasferencia y Extensión	Utilización por parte de los estudiantes de los medios informáticos.
	Utilización por parte de los alumnos de los medios bibliográficos.
	Funcionamiento de las tutorías u otros sistemas de apoyo estudiantil.
	Dirección de trabajos de fin de carrera.
	Clima de trabajo e integración de los estudiantes en la institución.
	Puntajes de logro de los estudiantes
	Participación y compromiso estudiantil
	Motivación por el aprendizaje continuo
	Número total de actividades de formación continua
	Estudiantes matriculados en actividades de formación continua
	Número de horas presenciales en actividades de formación continua
	Porcentaje del presupuesto de la IES destinado al desarrollo de actividades de formación continua
	Porcentaje del presupuesto de la IES destinado al desarrollo de actividades de extensión y transferencia

Tabla 16: Investigación y Desarrollo

Financiamiento y resultados	<b>Fomento de la investigación</b>
	Resultados de investigación y publicación
	Cantidad de consultorías
	Colaboraciones
	Financiamiento interno para actividades de investigación y desarrollo
	Proyectos de investigación financiados por externos
	Participación en la industria
	Proyectos estudiantiles
	Política de Investigación
	Número de publicaciones ISI por investigador
	Impacto promedio de las publicaciones ISI por investigador
	Ingreso por investigaciones de fondos competitivos
	Cantidad de post-doctores
	Actividades de investigación interdisciplinarias
	Factor de impacto publicaciones
	Número de productos relacionados al arte
	Número de premios y reconocimientos
	Ingresos externos para investigación
	Productividad de los doctorados
	Publicaciones altamente citadas
Transferencia del conocimiento	Publicaciones en revistas
	Número de publicaciones post - doctorales
	Títulos de doctor otorgados
	Iniciativas para intercambio de conocimiento
	Financiamiento mediante donaciones
	Publicaciones en conjunto con la industria
	Tamaño de la oficina de transferencia tecnológica
	Número de cursos CPD ofrecidos
	Académicos con experiencia laboral fuera de la educación superior
	Ingresos por licencias
	Contratos de investigación con el sector privado

### Infraestructura y Recursos para el aprendizaje

Este criterio trata de generar datos sobre la adecuación y el uso óptimo de las instalaciones disponibles en una institución, para mantener la calidad de los programas académicos. También requiere información sobre cómo cada componente de la institución se benefician de estas instalaciones.



Tabla 17: Infraestructura y Recursos para el Aprendizaje

	Instalaciones físicas para el aprendizaje
Recursos para el aprendizaje	Biblioteca como recurso de aprendizaje
	TIC como recurso de aprendizaje
	Instalaciones, equipos y recursos didácticos de apoyo a la función docente.
Infraestructura Universitaria	Hogares universitarios ( hombres y mujeres)
	Respaldos de energía
	Instalaciones reprográficas (fotocopias, fotografías, etc)
	Laboratorios de idiomas
	Instalaciones médicas
	Instalaciones de Internet
	Transporte
	Disponibilidad de puestos en laboratorios
	Capacidad documental
	Implantación de las tecnologías de información y comunicación
	Infraestructura destinada a servicios y recreación de estudiantes.
	Disponibilidad del uso libre de equipos de computación, utilización de redes de información y de Internet.
	Adaptación espacial a discapacitados
	Número, capacidad, equipamiento y adecuación de aulas.
	Número, capacidad, equipamiento y adecuación de talleres y laboratorios.
	Bibliotecas; capacidad, dotación, accesibilidad y adecuación.
	Instalaciones y recursos informáticos. Capacidad y adecuación.
Satisfacción estudiantil con las instalaciones	Asignación adecuada del espacio
	Mantenimiento de la infraestructura
	Instalaciones destinadas al trabajo del personal docente y relación entre sus miembros.
	Satisfacción estudiantil con las salas de clases
	Satisfacción estudiantil con los laboratorios
	Satisfacción estudiantil con la biblioteca

Estudiantes: apoyo y progresión

La Institución debe prestar la asistencia necesaria a los estudiantes para adquirir experiencias significativas de aprendizaje. Por lo anterior, se deben conocer las características que éstos presentan. . Dentro de este criterio se señalan las siguientes sub-categorías:

Tabla 18: Estudiantes: apoyo y progresión

	Existencia de Becas
Proceso de Ingreso	Proceso de reclutamiento y admisión de los estudiantes
	Provisión de cupos de matrículas
	Puntaje de ingreso de los estudiantes
	Número total de estudiantes matriculados
	Número total de nuevos estudiantes
	Número de postulaciones efectivas
	Porcentaje de estudiantes a tiempo completo
	Porcentaje de estudiantes internacionales
	Porcentaje de estudiantes adultos
	Porcentaje de estudiantes de postgrado
Composición	Composición por sexo del estudiantado
	Nivel socio-económico del estudiante.
	Porcentaje de estudiantes no pertenecientes a la región en que se ubica la IES
	Distribución interna de la oferta de titulaciones



Condiciones de Ingreso	Conocimientos previos en áreas básicas.
	Capacidades intelectuales generales y específicas en función de las exigencias de la carrera de ingeniería.
	Procedencia de los estudiantes: centros de estudios, situación socioeconómica.
	Motivos de la elección de la carrera y del centro.
	Clima social: interacción con otros estudiantes
	Clima social: actitud hacia los estudiantes de la ciudad
	Forma en que los estudiantes organizan su tiempo.
	Resultados académicos
	Tasa de participación
	Tasa de retención
Resultados	Tasa de progresión
	Tasa de transición
	Tasa de éxito
	Tasa de desgaste
	Proporción de estudiantes por docente/investigador equivalente a tiempo completo
	Porcentaje promedio de titulación de acuerdo al nivel socioeconómico
	Tasa de egreso de estudiantes matriculados de acuerdo a nivel socioeconómico
	Desarrollo de competencias profesionales
	Desarrollo de conocimientos profesionales
	Desarrollo de Habilidades profesionales
Otros	Desarrollo de Valores profesionales
	Carga de trabajo del estudiante
	Provisión de espacios para los estudiantes
	Acceso y apoyo estudiantil adecuado
	Provisión de servicios TI
	Apoyos sociales a estudiantes
	Apoyo a estudiantes minoritarios o de equidad
	Becas de financiamiento para grupos sub-representados
	Servicios de orientación
	Provisión de acceso especial
Servicios de soporte	Organización estudiantil operativa
	Servicios de orientación y tutorías.
	Actividades extracurriculares sociales y físicas
	Programa de atención a necesidades especiales
	Clima social: seguridad
	Servicios estudiantiles

### Internacionalización

La internacionalización es un fenómeno ampliamente debatido y complejo. El aumento de la globalización ha ejercido una presión creciente sobre las instituciones de educación superior. Las razones de lo anterior son diversas; entre ellas cabe destacar la mejora en la formación de los estudiantes para un buen rendimiento profesional internacional, lo cual mejora el perfil y la reputación institucional.

Tabla 19: Internacionalización

Programas en lengua extranjera	
Apertura al extranjero	Académicos internacionales
	Tasa de graduados internacionales en programas de doctorados
	Publicaciones de investigación en colaboración internacional
	Número de programas con titulación internacional
	Estudiantes entrantes del extranjero y salientes al extranjero
	Tasa de egresados empleados internacionalmente
	Financiamiento internacional de investigaciones
Satisfacción estudiantil: internacionalización de los programas	



Compromiso regional	Porcentaje de estudiantes internacionales
	Relaciones internacionales
	Oportunidades de intercambio
	Graduados trabajando en la región
	Ingreso proveniente a nivel regional / local
	Publicaciones en conjunto a nivel regional
	Contratos de investigación con negocios regionales
	Internados de estudiantes en empresas locales / regionales
	Tesis en cooperación con empresas regionales
	Participación regional en educación continua
	Escuelas de Verano/ Cursos para estudiantes de educación secundaria

### Organización y liderazgo

Este criterio facilita la obtención de datos que tienen relación con las políticas y prácticas de la institución en materia de planificación estratégica, gestión financiera y funciones de liderazgo.

Tabla 20: Gobernanza, Organización y Liderazgo

Gestión de la Organización	Visión institucional y liderazgo
	Normas de la organización Planificación y monitoreo Ranking institucional focalizado Transparencia Procedimientos de reclutamiento y su efectividad Política de asensos Iniciativas motivacionales Estrategia de desarrollo y desvinculación Descentralización, delegación y participación por facultad. Constitución del consejo de administración Distribución en función de unidades docentes y actividades.
Recursos Humanos	
Participación	

### Recursos Financieros y Distribución

Dice relación con los criterios relacionados al financiamiento de la institución, su fuente y distribución entre las unidades correspondientes.

Tabla 21 Recursos Financieros y distribución

	Presupuesto asignado a la institución y su utilización ( recurrente, no recurrente)
	Presupuesto asignado al departamento y su utilización ( recurrente, no recurrente) Eficiencia en el uso de recursos Ingresos de la Universidad Recursos públicos captados en I+D+i Recursos privados captados en I+D+i Ingresos por donativos Ingresos por extensión Rango por estudiante a tiempo completo Biblioteca y recursos computacionales Investigación Gastos administrativos Gastos en enseñanza Inversión en laboratorios Administración financiera y movilización de recursos Salud financiera operacional
Ingresos	
Gastos en:	
Administración	



### Recursos Humanos: Académicos y Staff

Los criterios mencionados a continuación hacen relación con la composición de los recursos humanos asociados a la institución y/o unidad académica, su desarrollo, desempeño, la administración de los RRHH y las características de los académicos asociados.

Contexto: Este criterio hace referencia a la vinculación de la institución con el medio al que pertenece. A través de él se logra analizar y plantear soluciones a las problemáticas que la región presenta. Asimismo, permite conocer el real impacto de los profesionales y estudiantes en el entorno.

Tabla 22: Recursos Humanos, Academicos y Staff

	Número de personal de apoyo
<b>Composición</b>	Personal administrativo y de servicio. Número y distribución en función de actividades.
	Programa de captación, formación, perfeccionamiento, retención y renovación de profesores y personal de administración y servicios
	Habilidades del personal de apoyo
Desarrollo y Desempeño	Participación de la facultad en actividades de desarrollo
	Impacto de las iniciativas de desarrollo
	Análisis y seguimiento de la evaluación de desempeño
Administración	Reglas de servicio, pagos, etc.
	Administración del recurso humano
	Número de académicos de planta y a honorarios
Académicos	Diversidad de los académicos
	Salario de los académicos
	Proporción de estudiantes por docente/investigador equivalente a tiempo completo
	Porcentaje de docentes/investigadores doctores
	Personal docente/investigador equivalente a tiempo completo
	Porcentaje de académicos con grado de Magister, o superior, en relación al número de académicos D.N.
	Cumplimiento de actividades docentes programadas.
	Rendimiento académico de los estudiantes.
	Docencia efectiva en relación a docencia contratada
	Actualización en aspectos pedagógicos.
	Participación en Congresos/Reuniones técnicas.
	Participación en proyectos de Docencia.
	Participación en Proyectos de Investigación.
	Participación en Proyectos de Extensión.
	Caracterización de la evaluación del rendimiento.
	Existencia de evaluación de la función docente por estudiantes y autoridades.
	Grado de satisfacción sobre las condiciones de trabajo.
	Número de profesores y su dedicación.
	Distribución de profesores por edades y años de experiencia docente y categorías académicas.
	Distribución en función de unidades docentes y actividades.
	Nivel académico.
	Experiencia académica, formación y producción pedagógica.
	Formación, experiencia investigadora y producción científica.
	Experiencia profesional.
	Dedicación a cada una de las actividades docentes, investigadoras, de extensión y de gestión.
	Formación continua de los docentes



Tabla 23: Contexto

Estructura económica y educativa del entorno	PIB per cápita de la región
	Tasa de ocupación de la población de la región
	Tasa de ocupación de los titulados en educación superior de la región
	Porcentaje de la población joven de la región.
	Distribución sectorial de la población económicamente activa ocupada en la región.
	Porcentaje de la población adulta con estudios en educación superior completos en la región
	Tasa de cobertura en educación secundaria en la región

*Graduados:* Conocer las características de sus egresados proporciona a la institución la información necesaria sobre el desempeño de sus profesionales en el mercado, como también sobre la satisfacción de los egresados con su formación.

Tabla 24: Graduados

Ingreso	Tasa de matrícula de postgrado
Satisfacción de los graduados	Participación de los graduados en continuidad de estudios
	Satisfacción general
	Satisfacción con los docentes
	Satisfacción con la formación adquirida
	Satisfacción con el desarrollo de competencias genéricas
	Satisfacción con su empleador
	Tasa de licenciados
	Tasa de graduación
	Tasa de abandono inicial de la titulación
	Tasa de rendimiento de la titulación
Resultados	Tasa de eficiencia en la graduación de la titulación
	Número total de egresados titulados
	Nivel de logro de los objetivos previstos.
	Relación entre los estudiantes que logran graduarse y los que iniciaron los estudios.
	Duración real media de los estudios.
	Identificación de los graduados con el centro, facultad o departamento.
	Desenvolvimiento de los titulados en programas de postgraduados.
	Competencias de los graduados
	Empleabilidad a tiempo completo de los graduados
	Salario inicial de los graduados
Empleabilidad	Tiempo de logro de su primer trabajo y tasas de desocupación.
	Período de iniciación profesional y formación complementaria requerida.
	Funciones profesionales desempeñadas por los egresados.
	Tiempo de titulación
	Tasa de egresados ocupados al cuarto año de finalizar sus estudios
	Tasa relativa de desempleo de los egresados

Las dimensiones y criterios anteriormente mencionados son referenciales y deben orientar la construcción y/o selección de indicadores pertinentes al contexto de la institución y los desafíos de la educación superior a nivel global. Posterior a dicho paso, las expectativas son poder construir un sistema informático que se comunique con las bases de datos de la Facultad y permita de manera rápida generar reportes que permitan el monitoreo constante de los indicadores seleccionados para el aseguramiento de la calidad y equidad de la institución.

## COMENTARIOS FINALES

La Política de Equidad e Inclusión busca impulsar desde la dirección de la Universidad, invita a la Comunidad Universitaria a una profunda transformación. Sin embargo, para avanzar exitosamente en su



diseño e implementación se requieren modificaciones importantes en la gestión universitaria para una eficiente y efectiva implementación de la Política en todas las unidades académicas que no solo aseguren la equidad y la inclusión sino que vallan asociadas al aseguramiento de la calidad de la formación entregada. Este desafío, centrado en la potenciación de las capacidades de los estudiantes, requiere necesariamente de un conocimiento más riguroso de las realidades de cada Unidad que permita generar acciones que tiendan a resolver las dificultades y mejoren el aprovechamiento de sus potencialidades. La implementación de este proyecto ha evidenciado dificultades en la gestión local que impiden un avance más eficiente en el apoyo a los estudiantes de distintas unidades académicas. El contar con un modelo basado en estándares internacionales de aseguramiento de la equidad y calidad nos permitirá avanzar hacia una Institución efectivamente centrada en las capacidades de sus estudiantes, que al mismo tiempo es capaz de sacar provecho de su diversidad.

Se espera que en el mediano plazo, el piloto que se implemente en la Facultad de Economía y Negocios se constituya en la base de un Modelo que se replique en todas las unidades de la Universidad y que en el largo plazo, la situación debería estar determinada por una cooperación entre el Nivel Central y las Unidades Académicas, el establecimiento de estándares mínimos, a partir del levantamiento de indicadores que se realice, como mecanismo para avanzar hacia la equidad interna en la Universidad, el monitoreo permanente de procesos y resultados, que permitan regular y ajustar las acciones con base en evidencia y el trabajo cooperativo con otras iniciativas focalizadas hacia la equidad: en búsqueda de la eficiencia en el uso de los recursos humanos y materiales, y de las capacidades institucionales instaladas.

Todas las iniciativas emprendidas en el marco del presente proyecto serán coordinadas y complementadas con otras acciones que se desarrollan actualmente a distintos niveles de la Universidad (por ejemplo, Fondo de Apoyo a la Docencia de Pregrado –interno-, FIAC 2011, Beca de Nivelación Académica –externos-). La cooperación permanente entre las unidades de bienestar estudiantil y el pregrado será un factor crítico para lograr esta perspectiva sinérgica entre proyectos. El Modelo de Gestión Inclusiva (MGI) nace de la necesidad de formalizar, sistematizar y promover el mejoramiento continuo de la calidad dentro de la Facultad de Economía y Negocios. De esta manera, se establece que el modelo deberá ayudar a monitorear los avances y resultados utilizando indicadores o índices acordes a la realidad y a las intenciones (misión, visión) de la Facultad.

El aseguramiento interno de la calidad se refiere a que cada política de la institución y mecanismos para el aseguramiento deben cumplir con su propósito, con los estándares aplicados y con la profesión o disciplina particular. En este sentido, el mayor desafío es generar un modelo de gestión que cumpla con todos los requerimientos exigidos por los diferentes actores involucrados en el proceso educativo y cuya implementación piloto permita demostrar el estado del arte de lo que realmente se hace en la facultad en términos de calidad y equidad. En esta misma dirección, será necesario realizar ajustes a la gestión y aplicación del modelo en base a resultados por lo que el modelo propuesto será dinámico y flexible para permitir de esa forma el traspaso de la experiencia de FEN a otras unidades académicas de la Universidad. Entendiendo que todas las facultades de la Universidad de Chile poseen características disímiles y que por lo tanto requerirán indicadores diferentes y un plan de implementación acorde a la estructura administrativa y política propia de cada una de ellas.

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ANEXO 1: Referencias bibliográficas Revisión de la literatura respecto de indicadores nacionales e internacionales de equidad y calidad. –(Please contact the autor for this Appendix). Contactar a los autores para este anexo)

## BIOGRAFÍAS

Oscar Jerez Yáñez es Director del Centro de Enseñanza y Aprendizaje de la Facultad de Economía y Negocios de la Universidad de Chile, M.Ed y PhD en Psicología y Educación. Se puede contactar en Diagonal Paraguay 257, Santiago, Chile. Fono: 56-2-29772077. Correo electrónico [ojerez@fen.uchile.cl](mailto:ojerez@fen.uchile.cl).

Tamara Van Hemelryck Kimelman es Coordinadora de procesos de acreditación nacional e internacional y de aseguramiento de la calidad de la Escuela de Economía y Administración de la Facultad de Economía y Negocios de la Universidad de Chile, Magíster en Políticas Públicas. Se puede contactar en Diagonal Paraguay 205, Santiago, Chile. Fono: 56-2-29772141. Correo electrónico [tvanhemelryck@fen.uchile.cl](mailto:tvanhemelryck@fen.uchile.cl).

Beatriz Hasbún Held es Coordinadora del Área de Innovación, Desarrollo e Investigación del Centro de Enseñanza y Aprendizaje de la Facultad de Economía y Negocios de la Universidad de Chile, Socióloga. Se puede contactar en Diagonal Paraguay 257, Santiago, Chile. Fono: 56-2-29772030. Correo electrónico [bhasbun@fen.uchile.cl](mailto:bhasbun@fen.uchile.cl).

Claudio Castro Salas es Director de la Oficina de Equidad e Inclusión de la Prorectoría de la Universidad de Chile, Ingeniero Civil de Industrias. Se puede contactar en Diagonal Paraguay 265, Santiago, Chile. Fono: 56-2-29781029. Correo electrónico [cncastro@u.uchile.cl](mailto:cncastro@u.uchile.cl).



# PERCEPCIONES DE RELACIONISTAS PROFESIONALES SOBRE LA RESPONSABILIDAD SOCIAL CORPORATIVA

Elizabeth Robles, Universidad de Puerto Rico

## RESUMEN

*El Consejo Mundial de Negocios para el Desarrollo Sostenible (World Business Council for Sustainable Development, 2008) propone la siguiente definición de responsabilidad social corporativa basado en las ideas del modelo del público de interés (stakeholder): "la responsabilidad social corporativa es la conducta ética de una compañía hacia la sociedad, esto es, la gerencia actuando responsablemente en sus relaciones con otros "stakeholders" que tienen legítimo interés en el negocio." El propósito de este estudio es exponer las percepciones que poseen los relacionistas profesionales sobre la responsabilidad social de una organización, cómo se afecta la imagen de la empresa al utilizarla, qué objetivos las compañías persiguen al tener prácticas de responsabilidad social y qué procesos son empleados por las empresas para implementarla. Los relacionistas profesionales están de acuerdo que las corporaciones mejoran su habilidad de lograr sus metas tradicionales (ganancias) si establecen metas de responsabilidad social; que la gerencia debe de actuar consistentemente en el mejor interés del público, y no sólo cuando es conveniente hacerlo; y que las corporaciones tienen que tratar de calcular el impacto social de sus decisiones de gran importancia, antes de implementar políticas o de tomar acción. Este estudio aporta al conocimiento de estrategias y prácticas de responsabilidad social corporativa.*

**JEL:** M 14

**PALABRAS CLAVES:** responsabilidad social corporativa, relacionistas públicos, imagen corporativa

## PERCEPTIONS OF PUBLIC RELATIONS PRACTITIONERS ABOUT CORPORATE SOCIAL RESPONSIBILITY

### ABSTRACT

*The World Business Council for Sustainable Development (2008) proposes the following definition of corporate social responsibility based on the ideas of the stakeholder model: "Corporate social responsibility is the ethical behavior of a company toward society, that is, management acting responsibly in its dealings with other stakeholders who have a legitimate interest in the business." The purpose of this study is to present the perceptions held by public relations practitioners on the social responsibility of an organization, how it affects the image of the company by using it, what objectives the companies pursue by having social responsibility practices and what processes are employed by them to implement it. Public relations practitioners agree that corporations improve their ability to achieve traditional goals (profits) if they establish social responsibility goals; that management must consistently act in the best interest of the public, and not just when it is convenient to do so; and that corporations have to try to calculate the social impact of major decisions before implementing policies or taking action. This study contributes to the knowledge of strategies and practices of corporate social responsibility.*



## INTRODUCCIÓN

La Responsabilidad Social Corporativa (RSC) ha existido como concepto por más de 70 años. Se practica en muchos países y se estudia en las universidades de todo el mundo. Sin embargo, la RSC no es un concepto universalmente adoptado porque se entiende de manera diferente a pesar de las presiones cada vez mayores para su incorporación a las prácticas comerciales. La falta de una definición clara se complica por el uso de términos ambiguos en las definiciones ofrecidas. El propósito de este estudio es exponer las percepciones que poseen los relacionistas profesionales sobre la responsabilidad social de una organización, cómo se afecta la imagen de la empresa al utilizar RSC, qué objetivos las compañías persiguen al tener prácticas de RSC y qué procesos son empleados por las empresas para implementar RSC. Las siguientes tres preguntas sirven de base para la investigación.

¿Los profesionales de las relaciones públicas pensarán que las corporaciones mejoran su habilidad de lograr sus metas tradicionales (ganancias) si establecen unas metas más contemporáneas como las de responsabilidad social?

¿Los profesionales de las relaciones públicas pensarán que es importante para la responsabilidad social separarse de convicciones profundas arraigadas y de que la gerencia debe actuar consistentemente?

¿Los profesionales de las relaciones públicas pensarán que tienen un rol importante en asegurarse de que las corporaciones sean socialmente responsables?

Este estudio aporta al conocimiento de estrategias y prácticas de responsabilidad social corporativa. A continuación se presentan las siguientes secciones: revisión de literatura, imagen corporativa y las relaciones públicas, metodología, procedimiento y limitaciones del estudio, resultados, información demográfica, discusión de los resultados, conclusiones y recomendaciones.

## REVISIÓN DE LITERATURA

El Consejo Mundial de Negocios para el Desarrollo Sostenible (2008) propone la siguiente definición de responsabilidad social corporativa (RSC) basado en las ideas del modelo del público de interés (stakeholder): “la responsabilidad social corporativa es la conducta ética de una compañía hacia la sociedad, esto es, la gerencia actuando responsablemente en sus relaciones con otros “stakeholders” que tienen legítimo interés en el negocio.” Existe un debate de cuándo, realmente, surgió el concepto de responsabilidad social de las empresas. Muchos historiadores concuerdan que todo comenzó en las décadas de 1960’s y 1970’s con el periodo de protestas en Estados Unidos y los movimientos de grupos ambientales, de derechos humanos y de derechos del consumidor. El mayor reto de las organizaciones estriba en entender las diversas definiciones de responsabilidad social. Hoy día, existe un consenso sólo con relación a las responsabilidades sociales de aquellas corporaciones que venden sus acciones en el mercado libre. Broom (2009) incluye la siguiente lista que debe cumplir una corporación pública.

*Proveer una fuente estable de empleo, con un compromiso visible hacia la diversidad en el reclutamiento, ascenso, y recompensa de los trabajadores en todos los niveles.*

*Operar con ganancias y proveer a los accionistas un rendimiento en la inversión razonable.*

*Establecer y cumplir con objetivos estratégicos que provean un crecimiento a largo plazo y competitividad.*

*Voluntariamente cumplir con o exceder las regulaciones del gobierno con relación a la salud, la seguridad y el ambiente.*



*Separar una cantidad razonable de los ingresos anuales para propósitos filantrópicos.*

*Mantener estándares operacionales comparativos en cada país donde la compañía haga negocios.*

*Participar activamente en los procesos de política pública que afectan a la compañía, a su industria y a otros grupos de interés (stakeholders) que forman parte del interés público.*

El reto para estas organizaciones es definir qué es lo que sirve al interés del público y cumple a su vez, con las exigencias de los accionistas y con los requerimientos del gobierno.

### Imagen Corporativa y las Relaciones Públicas

La identidad corporativa se refiere a la auto presentación de la compañía que consiste en las señales ofrecidas por la organización a través de su conducta, comunicación y símbolos. Estas señales son recibidas por varios grupos, tanto interna como externamente, y se convierten en percepciones de actitudes sobre la organización que constituyen la “imagen” de la compañía (Demetriou Et al., 2009). Una imagen corporativa positiva es el cimiento del éxito corporativo, que puede ser un incentivo para la venta de productos, el reclutamiento de los mejores empleados y la atracción de inversionistas, y puede actuar como ventaja competitiva (Green y Peloza, 2011). Las relaciones públicas ayudan a las organizaciones a anticipar y a responder a las percepciones y opiniones públicas; a nuevos valores y estilos de vida; a cambios en el electorado y en los cuerpos legislativos; y a otros cambios en el ambiente político y social (Dardis y Haigh, 2008).

### **METODOLOGÍA**

Este estudio es de tipo descriptivo. Para esta investigación participaron, por disposición, 58 profesionales de las relaciones públicas, la mayoría miembros de la Asociación de Relacionistas Profesionales de Puerto Rico. El instrumento utilizado es la escala de Ryan, M. (1986). La escala de tipo Likert se compone de una totalidad de 14 reactivos con un rango de respuestas de 1 al 7 (1= Totalmente en desacuerdo, 7=Totalmente de acuerdo). Del instrumento de Benn, Todd y Pendleton (2010) se utilizó la siguiente pregunta: ¿Qué rol usted cree que juegan las relaciones públicas en la responsabilidad social de su organización? Además, se incluyó una sección de preguntas demográficas e información sobre el tipo de organización para los cuales trabaja el participante, tipo de industria, tamaño y número de empleados.

### Procedimiento

Se contactaron a los relacionistas públicos para invitarlos a participar en esta investigación, a través de la Asociación de Relacionistas Profesionales de Puerto Rico por vía telefónica y por correo electrónico. Los relacionistas profesionales que mostraron interés en participar en la investigación fueron contactados para establecer fecha, lugar y hora a la cual se le administraría el cuestionario. El procedimiento a seguir en la administración del cuestionario fue auto administrar el mismo para asegurarle la privacidad al participante. Se dejó al participante la hoja de consentimiento informado junto con el cuestionario en un sobre sellado para que la persona lo contestara y lo devolviera en el mismo. Los datos se analizaron mediante tabulaciones de frecuencias utilizando el programa SPSS. Como la muestra es de 58 personas solamente, no se determinaron diferencias significativas entre los grupos. En el análisis cualitativo se clasificaron los datos en 6 categorías.



### Limitaciones del Estudio

Una limitación que tiene este estudio es que la muestra es pequeña. Ésta es seleccionada por disposición, no probabilística, por lo tanto, los resultados se ciñen a la misma. Además, no existe consenso en cuanto a la definición de RSC y su aplicación para empresas privadas que no vendan sus acciones públicamente. Si las organizaciones donde los relacionistas profesionales trabajan no son públicas, se esperaría una falta de uniformidad en cuánto a la definición y la aplicación del concepto de RSC.

## **RESULTADOS**

### Información Demográfica

La muestra consiste de 58 participantes, 34 mujeres (63%) y 20 hombres (37%), cuatro personas no contestaron la pregunta. Sus edades fluctúan desde 20 años hasta 64 años. Aproximadamente el 54% tiene ingresos mayores de \$45,000. La mayoría posee un bachillerato (53%) y una maestría (40%), con concentraciones en mercadeo, publicidad, relaciones públicas, gerencia y comunicaciones, entre otras. Casi la mitad son casados (46%), un 39% son solteros y un 11% son divorciados. Un diez y nueve por ciento de los participantes son especialistas en relaciones públicas, un 12% son gerentes, un 12% son especialistas en comunicaciones y un 12% son dueños de negocios, 10% son ejecutivos de cuentas y 9% son asistentes de ejecutivos de cuentas. Los años de experiencia en el puesto fluctúan desde 5-31 años. Trabajan para agencias de relaciones públicas (39%), corporaciones (14%), organizaciones sin fines de lucro (9%), gobierno (5%), consultores independientes (4%), y organizaciones relacionadas a la educación (4%). El número de empleados en la organización donde trabajan fluctúa entre 1 a 100 empleados (91%) y más de 100 empleados (8%).

A continuación se presentan las contestaciones de las preguntas abiertas: ¿Qué rol usted cree que juegan las relaciones públicas en la responsabilidad social de su organización? Y Comentarios o pensamientos adicionales sobre el tema de las relaciones públicas y la responsabilidad social. Luego se presentan los resultados de las preguntas cerradas relacionadas con los procesos y prácticas de responsabilidad social corporativa del instrumento de Muthuri y Gilbert (2010). En la pregunta abierta sobre el rol que juegan las relaciones públicas en la responsabilidad social de la organización, 40 participantes contestaron la misma, (40/58= 69%). En las respuestas a la pregunta se observaron seis categorías (Tabla 1).

Tabla 1: Rol de las Relaciones Públicas en la RSC

Categorías	n =40	Por ciento
1. Promover la comunicación con sus clientes y su comunidad interna.	10	25%.
2. Promover la imagen de la empresa.	8	20%.
3. La integración de la RSC como parte importante de su plataforma de trabajo.	7	17.5%.
4. La RSC toma un rol pasivo o mínimo.	7	17.5%.
5. La RSC toma un rol importante o protagónico.	5	12.5%.
6. Otros	3	7.5 %.

En la segunda pregunta abierta sobre comentarios adicionales sobre el tema de las relaciones públicas y la responsabilidad social, sólo contestaron 12 personas. En esta pregunta las respuestas no se dividieron por categorías. La Tabla 2 presenta algunos comentarios.

## **DISCUSIÓN DE LOS RESULTADOS**

Las categorías más importantes de la pregunta abierta sobre el rol que juegan las relaciones públicas en la responsabilidad social de la organización fueron: promover la comunicación con sus clientes y su comunidad interna, promover la imagen de la empresa e integrar la RSC como parte de la plataforma de



su trabajo (Tabla 1). Esto implica que los participantes opinan que las relaciones públicas son un medio para dar a conocer lo que la empresa ha hecho relacionado a las prácticas de responsabilidad social (Kim, Soo-Yeon y Reber, B. H., 2009). En la segunda pregunta abierta relacionada a comentarios adicionales sobre las relaciones públicas y la RSC, los participantes que contestaron, se limitaron a definir la RSC y cómo se complementan ambas (Tabla 2). Señalan además que las personas deben individualmente estar conscientes de sus propias responsabilidades y apoyar el trabajo voluntario entre los empleados.

Tabla 2: Comentarios Adicionales Sobre las Relaciones Públicas y la Responsabilidad Social

<p>“La responsabilidad social es relativa, ya que la mayoría de las organizaciones la utilizan como un margen de prevención de pérdidas.</p> <p>La responsabilidad social es algo más que filantropía, va más allá de hacer el bien a la comunidad. Responsabilidad social es una plataforma de negocio que combina el bien social y el crecimiento y bienestar de la empresa. Ambos van de la mano... RSC va sustentando en seis columnas básicas que incluyen áreas específicas del negocio: relaciones con los suplidores, mercadeo y comunicaciones, comunidad, relaciones con los empleados, regulaciones y leyes, y protección del ambiente. Todas esas áreas tienen que tocarse dentro de una plataforma de RSC a fin de que la empresa logre sus objetivos de negocio a la vez que es responsable con las comunidades.</p> <p>Toda empresa debe perseguir tener un plan de responsabilidad social a largo plazo, como mínimo en la comunidad donde opera y promover el apoyar el trabajo voluntario entre sus empleados.</p> <p>Debe haber unión de las relaciones públicas y de la responsabilidad social. Si una compañía es deshonesto redundará en la desconfianza de los clientes y la comunidad en general tanto local como internacional.</p>
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En la Tabla 3 se presenta la opinión de los participantes sobre los procesos y prácticas de RSC. Las preguntas 1, 2 y 3 se usaron para contestar la primera pregunta de investigación: ¿Los profesionales de las relaciones públicas pensarán que las corporaciones mejoran su habilidad de lograr sus metas tradicionales (ganancias) si establecen unas metas más contemporáneas como las de responsabilidad social? Los siguientes resultados se obtuvieron por cada pregunta.

- 1) Desarrollar programas que sean buenos para la sociedad, es de provecho, tanto para la empresa como para los ciudadanos (88% estuvo de acuerdo y totalmente de acuerdo).
- 2) Perseguir metas sociales fortalece la habilidad de la empresa de obtener una ganancia justa (80% % estuvo de acuerdo y totalmente de acuerdo).
- 3) Una empresa que es socialmente responsable por un largo periodo de tiempo, tiene más credibilidad ante el público que una que no lo es (81% estuvo de acuerdo y totalmente de acuerdo).

Al comparar los resultados de estas tres preguntas con el estudio de Ryan (1986) existe concordancia (98%, 77% y 95%, respectivamente), considerando que su muestra fue de 135 participantes y que su estudio fue en el año 1986. A pesar de que han pasado 26 años, los profesionales de las relaciones públicas están de acuerdo que las corporaciones mejoran su habilidad de lograr sus metas tradicionales (ganancias) si establecen metas de responsabilidad social.

Las preguntas 4, 5, 6 y 7 se usaron para contestar la segunda pregunta de investigación: ¿Los profesionales de las relaciones públicas pensarán que es importante para la responsabilidad social separarse de convicciones profundas arraigadas y de que la gerencia debe de actuar consistentemente? Los siguientes resultados se obtuvieron por cada pregunta.

- 4) La responsabilidad social corporativa tiene que surgir de una firma en donde la gerencia tenga una firme convicción de que es importante para las corporaciones el actuar a favor del interés del público (69% estuvo de acuerdo y totalmente de acuerdo).
- 5) En una organización que desea ser socialmente responsable, la Gerencia tiene que actuar consistentemente en el mejor interés del público, y no sólo cuando es conveniente hacerlo (84% estuvo de acuerdo y totalmente de acuerdo).



6) La Gerencia tiene que actuar socialmente responsable sin importar cómo sus acciones influyan las ganancias (69% estuvo de acuerdo y totalmente de acuerdo).

\*7) Es correcto para un individuo tener un estándar ético en su vida privada y un estándar diferente en lo que respecta a los negocios (sólo un 43% estuvo en desacuerdo o totalmente en desacuerdo y un 26% estuvo de acuerdo y totalmente de acuerdo; 12% estuvo neutral). (\* Diferencia marcada).

Comparando los resultados de estas cuatro preguntas con el estudio de Ryan (97%, 98%, 63% y 84% en desacuerdo respectivamente), continúa una concordancia moderada entre las preguntas 4-6. La pregunta 7 tiene diferencias marcadas, sólo un 43% estuvo en desacuerdo o totalmente en desacuerdo comparado con el estudio de Ryan, donde el 84% estuvo en desacuerdo. Los profesionales de las relaciones públicas están de acuerdo que la gerencia debe de actuar consistentemente en el mejor interés del público, y no sólo cuando es conveniente hacerlo. No obstante, no existe consenso entre los participantes en cuanto a que sea correcto para un individuo tener un estándar ético en su vida privada y un estándar diferente en lo que respecta a los negocios. Esto puede indicar que algo no se está haciendo bien en cuanto a la enseñanza de ética en las aulas de la universidad. Esto confirma el estudio de Kim y Reber (2009) donde señalan que se necesita mejorar las relaciones públicas como profesión.

En 1986 los profesionales de las relaciones públicas tenían unas convicciones sólidas de lo que era la ética y los valores en nuestra sociedad, hoy día aparentemente esto no está tan claro! De acuerdo a Ryan (1986) conocer lo que es correcto y bueno es una cosa pero lo que realmente importa es si estas personas actúan de maneras correctas y apropiadas.

Las preguntas 8 a la 14 se usaron para contestar la tercera pregunta de investigación: ¿Los profesionales de las relaciones públicas pensarán que tienen un rol importante en asegurarse de que las corporaciones sean socialmente responsables? Los siguientes resultados se obtuvieron por cada pregunta.

8) Los practicantes de las Relaciones Públicas deben actuar como las conciencias de las corporaciones para las cuales trabajan (56% estuvo de acuerdo y totalmente de acuerdo).

9) Los practicantes de las relaciones públicas deben involucrarse profundamente en ayudar a los gerentes a definir el rol social de la empresa (71% estuvo de acuerdo y totalmente de acuerdo).

10) Los practicantes de las relaciones públicas tienen que evitar anteponer la obediencia corporativa sobre su conciencia personal (55% estuvo de acuerdo y totalmente de acuerdo; 18% estuvo neutral).

11) Los practicantes de las relaciones públicas tienen que trabajar arduamente para asegurarse de que la confidencialidad corporativa no se utilice para esconder alguna conducta inapropiada de la empresa (76% estuvo de acuerdo y totalmente de acuerdo).

\*12) Las corporaciones tienen que tratar de calcular el impacto social de sus decisiones de gran importancia, antes de implementar políticas o de tomar acción (90% estuvo de acuerdo y totalmente de acuerdo). (\* Diferencia marcada).

13) Un personal de relacionistas públicos socialmente responsable cuando disemina su información presenta varios lados de un asunto y provee una evaluación objetiva de opiniones conflictivas (75% estuvo de acuerdo y totalmente de acuerdo).



Tabla 3: Preguntas Sobre Procesos y Prácticas de Responsabilidad Social Corporativa (Ryan, 1986)

Proceso o Práctica	Totalmente en Desacuerdo 1	Desacuerdo 2	Poco en desacuerdo 3	Neutral 4	Un poco de acuerdo 5	De acuerdo 6	Totalmente de acuerdo 7	Total
1) Desarrollar programas que sean buenos para la sociedad, es de provecho, tanto para la empresa como para los ciudadanos.	0	0	0	1.75% (1/57)	10.53% (6/57)	29.82% (17/57)	57.89% (33/57)	100%
2) Perseguir metas sociales fortalece la habilidad de la empresa de obtener una ganancia justa.	0	1.72% (1/58)	0	8.62% (5/58)	10.34% (6/58)	34.48% (20/58)	44.83% (26/58)	100%
3) Una empresa que es socialmente responsable por un largo periodo de tiempo, tiene más credibilidad ante el público que una que no lo es.	0	3.45% (2/58)	1.72% (1/58)	3.45% (2/58)	10.34% (6/58)	22.41% (13/58)	58.62% (34/58)	100%
4) La RSC tiene que surgir de una firma en donde la gerencia tenga una firme convicción de que es importante para las corporaciones el actuar a favor del interés del público.	1.72% (1/58)	3.45% (2/58)	3.45% (2/58)	6.90% (4/58)	15.52% (9/58)	18.97% (11/58)	50% (29/58)	100%
5) En una organización que desea ser socialmente responsable, la Gerencia tiene que actuar consistentemente en el mejor interés del público, y no sólo cuando es conveniente hacerlo.	1.72% (1/58)	0	1.72% (1/58)	5.17% (3/58)	6.90% (4/58)	20.69% (12/58)	63.79% (37/58)	100%
6) La Gerencia tiene que actuar socialmente responsable sin importar cómo sus acciones influyan las ganancias.	0	3.51% (2/57)	8.77% (5/57)	7.02% (4/57)	12.28% (7/57)	22.81% (13/57)	45.61% (26/57)	100%
7) Es correcto para un individuo tener un estándar ético en su vida privada y un estándar diferente en lo que respecta a los negocios.	34.48% (20/58)	8.62% (5/58)	6.90% (4/58)	12.07% (7/58)	12.07% (7/58)	3.45% (2/58)	22.41% (13/58)	100%
8) Los practicantes de las Relaciones Públicas deben actuar como las conciencias de las corporaciones para las cuales trabajan.	3.64% (2/55)	3.64% (2/55)	3.64% (2/55)	5.45% (5/55)	27.27% (15/55)	27.27% (15/55)	29.09% (16/55)	100%
9) Los practicantes de las relaciones públicas deben involucrarse profundamente en ayudar a los gerentes a definir el rol social de la empresa.	0	1.72% (1/58)	0	6.90% (4/58)	20.69% (12/58)	22.41% (13/58)	48.28% (28/58)	100%
10) Los practicantes de las relaciones públicas tienen que evitar anteponer la obediencia corporativa sobre su conciencia personal.	7.02% (4/57)	5.26% (3/57)	0	17.54% (10/57)	15.79% (9/57)	29.82% (17/57)	24.56% (14/57)	100%
11) Los practicantes de relaciones públicas tienen que trabajar arduamente para asegurarse de que la confidencialidad corporativa no se utilice para esconder alguna conducta inapropiada de la empresa.	0	3.45% (2/58)	0	6.90% (4/58)	13.79% (8/58)	32.76% (19/58)	43.10% (25/58)	100%
12) Las corporaciones tienen que tratar de calcular el impacto social de sus decisiones de gran importancia, antes de implementar políticas o de tomar acción.	0	0	0	3.45% (2/58)	6.90% (4/58)	41.38% (24/58)	48.28% (28/58)	100%
13) Un personal de relacionistas públicos socialmente responsable cuando disemina su información presenta varios lados de un asunto y provee una evaluación objetiva de opiniones conflictivas.	1.82% (1/55)	1.82% (1/55)	0	7.27% (4/55)	14.55% (8/55)	43.64% (24/55)	30.91% (17/55)	100%
14) Presentar todos los lados de un asunto y proveer una evaluación objetiva de opiniones conflictivas es el trabajo de los medios noticiosos, no de las relaciones públicas.	17.86% (10/56)	16.07% (9/56)	8.93% (5/56)	7.14% (4/56)	14.29% (8/56)	26.79% (15/56)	8.93% (5/56)	100%



\*14) Presentar todos los lados de un asunto y proveer una evaluación objetiva de opiniones conflictivas es el trabajo de los medios noticiosos, no de las relaciones públicas (36% estuvo de acuerdo y totalmente de acuerdo; 34% estuvo en desacuerdo o totalmente en desacuerdo; 7% estuvo neutral). (\* Diferencia marcada). Al comparar estos resultados con los de Ryan (1986) (8. 71%, 9. 95%, 10. 85%, 11. 90% 12. 98%, 13.66%, 14. 51%) los porcentajes son más bajos en este estudio y existe una diferencia marcada en la pregunta número 14. Los profesionales de las relaciones públicas no están de acuerdo en que tienen un rol importante en asegurarse de que las corporaciones sean socialmente responsables. Sí concuerdan casi en su mayoría que las corporaciones tienen que tratar de calcular el impacto social de sus decisiones de gran importancia, antes de implementar políticas o de tomar acción.

## CONCLUSIONES

El propósito de este estudio es exponer las percepciones que poseen 58 relacionistas profesionales sobre la responsabilidad social de una organización, usando el instrumento de Ryan (1986) y la pregunta abierta sobre el rol que los participantes creen que juega las relaciones públicas en la responsabilidad social de la organización. Los relacionistas profesionales de este estudio están de acuerdo que las corporaciones mejoran su habilidad de lograr sus metas tradicionales (ganancias) si establecen metas de responsabilidad social; que la gerencia debe de actuar consistentemente en el mejor interés del público, y no sólo cuando es conveniente hacerlo; que las corporaciones tienen que tratar de calcular el impacto social de sus decisiones de gran importancia, antes de implementar políticas o de tomar acción. Este estudio aporta al conocimiento de estrategias y prácticas de responsabilidad social corporativa. Un negocio que actúa responsablemente y le da información completa y precisa al público encontrará una imagen corporativa favorable que lo protegerá siempre.

Todavía existe poco conocimiento de lo que realmente es la responsabilidad social corporativa y falta de compromiso de las empresas, porque la teoría de los negocios que prevalece es la de maximizar las ganancias (Kim, Soo-Yeon. y Park, H., 2011). No obstante, ambas cosas pueden ser simultáneas, maximizar las ganancias y llevar a cabo prácticas y procesos de RSC. El hecho de que un 31% de los participantes no contestó la primera pregunta abierta, además de que la muestra es pequeña, no indica el grado en que estas prácticas de RSC se llevan a cabo. Se necesita mayor investigación con relación a este tema. La diversidad de perspectivas en la literatura es un reflejo de la falta de acuerdo en la práctica. La desconexión entre el mundo académico y los profesionales se encuentra dentro de los estudios de RSC, lo que afecta la validez de los argumentos. La falta de validez, establece limitaciones, dando lugar a que muchas organizaciones se quedan sin políticas o directrices de RSC claras y precisas (Freeman y Hasnaoui, 2011).

Las siguientes conclusiones se derivan del estudio:

1. Los profesionales de las relaciones públicas están de acuerdo que las corporaciones mejoran su habilidad de lograr sus metas tradicionales (ganancias) si establecen metas de responsabilidad social.
2. Los profesionales de las relaciones públicas están de acuerdo que la gerencia debe de actuar consistentemente en el mejor interés del público, y no sólo cuando es conveniente hacerlo.
3. No existe consenso en cuanto a que sea correcto para un individuo tener un estándar ético en su vida privada y un estándar diferente en lo que respecta a los negocios.
4. Los profesionales de las relaciones públicas no están de acuerdo en que tienen un rol importante en asegurarse de que las corporaciones sean socialmente responsables.
5. Los profesionales de las relaciones públicas concuerdan casi en su mayoría que las corporaciones tienen que tratar de calcular el impacto social de sus decisiones de gran importancia, antes de implementar políticas o de tomar acción.
6. No existe una definición clara y precisa de lo que es RSC ni de las estrategias a seguir.



Estos resultados indican que se necesita mejorar las relaciones públicas como profesión. Los criterios para una profesión incluyen: intelectualismo, un código de ética, una organización auto gobernada, mayor énfasis en el servicio público que en el auto interés, rendimiento de un servicio único y esencial basado en un cuerpo de conocimiento substancial, amplia autonomía, y ser guiado por el altruismo (Kim y Reber, 2009). Una certificación legal de todos los practicantes hará posible que las relaciones públicas logren un estatus profesional verdadero (Kim y Park, 2011).

## RECOMENDACIONES

La intención de este estudio es abrir camino a futuras investigaciones respecto a la responsabilidad social corporativa y a su aplicación en Puerto Rico. Se recomienda: replicar el estudio con una muestra mayor para poder establecer diferencias significativas en cuanto a género, edad, puesto en el trabajo, tipo de compañía y tamaño de la compañía; determinar si la responsabilidad social corporativa mejora la imagen positiva de la empresa y la lealtad de sus clientes; determinar si la responsabilidad social corporativa puede ser usada como una ventaja competitiva sostenible de la empresa; e investigar qué prácticas de RSC son utilizadas en Puerto Rico. Aparentemente la responsabilidad social corporativa todavía tiene un largo camino que recorrer. El rol de los profesionales de las relaciones públicas en cuanto a la responsabilidad social corporativa es de suma importancia y tiene que estar claro y bien definido en esta profesión. ¿Se necesita enfatizar en nuestros currículos de enseñanza, algo más que ética corporativa, algo más que la regla de oro, se necesita engendrar la semilla de la responsabilidad social, tanto en los individuos como en las empresas!

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## BIOGRAFÍA

La Dra. Elizabeth Robles es profesora de mercadeo del Departamento de Gerencia de la Universidad de Puerto Rico. Sus áreas de investigación son conducta del consumidor, relaciones públicas, mercadeo en



un sistema no capitalista, mercadeo de modas, responsabilidad social corporativa, empresarismo social y espiritualidad en el lugar de trabajo. La Dra. Robles ha publicado su investigación en el “Marketing News,” Forum Empresarial, “Inter Metro Business Journal,” y “Review of Business and Finance Studies.” Su correo electrónico es: [elirobles@yahoo.com](mailto:elirobles@yahoo.com).



# EL APRENDIZAJE BASADO EN LOS DESAFÍOS PROFESIONALES Y EMPRESARIALES

Oscar Jerez, Universidad de Chile  
Leslier Valenzuela, Universidad de Chile

## RESUMEN

*El aprendizaje de la administración y las finanzas basado en clínicas empresariales se ha constituido, en el último tiempo, como una poderosa herramienta en la formación de nuevos profesionales. Lo anterior radica en la posibilidad de enfrentarse a desafíos profesionales en contextos reales, abordables a lo largo de un curso. El presente artículo sistematiza la experiencia que el Centro de Enseñanza y Aprendizaje de la Facultad de Economía y Negocios de la Universidad de Chile ha llevado a cabo durante más de tres años, por medio del diseño, implementación, monitoreo y evaluación de impacto de una metodología especialmente intencionada para vincular la formación con los desafíos profesionales que emergen de las empresas de menor tamaño. El Aprendizaje basado en los Desafíos Profesionales y Empresariales (ADPE) es una metodología de alto valor formativo, que genera efectos positivos en la calidad de los aprendizajes, la percepción de los estudiantes sobre el proceso formativo y en la evaluación de docente en los cursos que utilizan ADPE; y de impacto social, ya que ofrece a las empresas de menor tamaño, motor clave de la economía y empleabilidad en Chile, la posibilidad de asesorías profesionales en formación en conjunto con el acompañamiento de los docentes, sin costo.*

**PALABRAS CLAVE:** Aprendizaje clínico, aprendizaje activo, metodologías de enseñanza, vinculación social, aprendizaje significativo.

## THE LEARNING PROCESS BASED ON PROFESSIONAL AND BUSINESS CHALLENGES

### ABSTRACT

*The learning process of the management and finance area based on business clinics has recently become a powerful tool in the training of new professionals. This lies on the possibility of facing professional challenges in real contexts, suitable to be studied along a course. This article explores the experience that the Teaching and Learning Center has conducted for over three years at the Faculty of Economics and Business of the University of Chile, designing, implementing, monitoring and evaluating the impact of a methodology especially intended for linking training with professional challenges that emerge from small companies. The learning process based on Professional and Business Challenges (ADPE) is a high-value training methodology, that generates positive effects on the quality of learning, on the students' perceptions about the training process and on the evaluation of teaching in courses using ADPE. It also has a social impact, as it gives small companies -a key driver of the economy and employability in Chile- the chance of receiving consultancy by professionals in training and teachers, at no cost.*

**KEYWORDS:** Clinical learning, active learning, teaching methodologies, social bonding, meaningful learning.

**JEL:** A20, A22, A29



## INTRODUCCIÓN

Con el propósito de mejorar la pertinencia de la formación de los estudiantes, la Facultad de Economía y Negocios, por medio del Centro de Enseñanza y Aprendizaje, inicia el diseño e implementación de una metodología innovadora especialmente intencionada para vincular la formación con los desafíos profesionales que emergen de las empresas de menor tamaño. Lo anterior, con un triple propósito formativo: El primero, de mejorar la pertinencia y significatividad de los aprendizajes de los estudiantes. El segundo, de aproximarse a las características y contextos en donde se desenvuelven las empresas de menor tamaño. El fin último de esto apuntaba a generar extensión en la universidad, desde modalidades no tradicionales y con mayor responsabilidad con su entorno.

La metodología se diseñó inicialmente para implementarse en la cátedra de marketing III en la formación de los administradores hace más de seis semestres. Hasta la fecha, se han implementado más de veinte cursos utilizando ADPE. La metodología consta de seis fases consecutivas: preparación, inducción, contextualización, diagnóstico, generación de soluciones, comunicación y valoración (Valenzuela y Jerez, 2013). A continuación detallamos brevemente cada una de estas etapas. La primera fase de preparación involucra el proceso de reclutamiento de las empresas, según el perfil predefinido para cada curso y lo establecido en sus resultados de aprendizaje. Se lleva a cabo la primera reunión con las empresas, en la cual se les explica la metodología, su rol en el proceso, los compromisos que debe asumir, los beneficios que recibirá y los resultados de experiencias anteriores. Asimismo, se define y delimita junto a la empresa cuál es el desafío que deberán enfrentar los estudiantes y el producto que pueden esperar de la experiencia. Paralelamente, se procede al reclutamiento del equipo de estudiantes ayudantes, los cuales son los responsables del monitoreo y vinculación con la empresa. Estos, por lo general, son estudiantes de últimos años de formación que han aprobado con anterioridad el curso.

En la etapa de inducción, el propósito es introducir a los estudiantes en la metodología, estableciendo cómo y qué implica el “aprender haciendo”, describiendo y consensuando los roles, responsabilidades, compromisos y la actitud profesional requerida. Junto con esto, se enfatizan aspectos tales como: vestuario, comunicación, relación con el cliente (organización de reuniones dentro y fuera de la universidad). Además, se establece el calendario con todas las actividades del curso en función de la asesoría, especialmente las que tienen relación con los hitos claves del proyecto (ceremonia de inauguración, firma de cartas de compromisos, asignación de empresas a los equipos consultores, monitoreo y acompañamiento docente, presentación de las propuestas y la ceremonia de cierre). En adelante, los estudiantes se organizan en “equipos consultores”, es decir, en equipos de trabajo que asumen las mismas tareas y actitudes de profesionales reales con sus clientes. En algunas ocasiones, dos equipos consultores pueden competir en la generación de la mejor propuesta para una empresa.

Se prosigue con la fase de contextualización, en la cual se realiza el primer encuentro entre la empresa y los equipos consultores, en la cual se generan los vínculos y se firman los compromisos de las partes en una ceremonia solemne. El objetivo central de esta etapa es lograr que los estudiantes contextualicen la posición de la empresa o la unidad de negocios, dentro de su sector a través de la investigación, recopilación de información relevante, trabajo en terreno y reuniones con los empresarios. En la fase diagnóstica, los equipos consultores deben generar un análisis de la situación actual de la empresa, según el desafío previamente establecido. Conducente a ello, puede aplicarse diversos modelos o metodología de análisis según los resultados de aprendizajes del curso. Durante la etapa siguiente los estudiantes elaboran una o varias propuestas de soluciones a los problemas o desafíos identificados para la UEN, que cumplan con los criterios de consistencia y viabilidad.

En el siguiente momento, y considerando las diversas propuestas de solución, se procede a evaluar y seleccionar las alternativas a corto, mediano y largo plazo, a partir de criterios preestablecidos en conjunto con la empresa. Una vez seleccionada la o las alternativas, se diseña la propuesta o producto



acordado. De igual modo, el estudiante deriva conclusiones, implicancias empresariales y recomendaciones estratégicas que se materializan en la elaboración de un informe escrito. Durante esta etapa el docente y el equipo de estudiantes ayudantes se reúnen al menos tres veces con los equipos consultores para facilitar el desarrollo de la propuesta.

Posteriormente los equipos consultores comunican los resultados de su trabajo-asesoría a la empresa y al equipo docente. Esta etapa es crucial para los equipos: es la instancia de comunicar, explicar, argumentar los análisis y persuadir acerca de las ventajas de sus proyectos, sobre todo cuando compite más de un equipo por empresa. De igual forma, desde la exposición y la retroalimentación que realizan la empresa y el equipo de docente, deben realizar los ajustes pertinentes a sus propuestas. Finalmente, la valoración del proceso se realiza en varios niveles. En primer lugar se considera la autoevaluación del estudiante sobre su desempeño durante el desarrollo del proceso. En segundo lugar se observa la co-evaluación entre pares sobre su contribución al trabajo del equipo. En tercer lugar se analiza la evaluación del equipo docente en torno al proceso y el resultado final, y por último, se examina la evaluación de parte de la empresa, tanto a nivel del proceso (la relación entre el equipo consultor y la empresa durante el semestre), como del producto final obtenido. En esta etapa la empresa escoge el proyecto con mayor valor para los desafíos de su negocio y para una eventual implementación. El presente artículo sintetiza los principales resultados obtenidos en más de veinte cursos a lo largo de tres semestres en la formación de pregrado, especialmente los referidos a los cursos del área de administración y finanzas.

## REVISIÓN LITERARIA

Un sistema educativo de calidad requiere centrarse en el rol activo del estudiante, en la vinculación con los requerimientos del sector productivo y de la sociedad, y en la adquisición y desarrollo de competencias que le preparen para ejercer con éxito su vida profesional (Tunning, 2004). Los resultados de diversos estudios señalan que implicar activamente al estudiante en todo el proceso mejora el aprendizaje (Ala-Vähäla y Saarinen, 2009; González y Wagenaar, 2005; Hager, Holland y Beckett, 2002; De Miguel Díaz, 2005). Asimismo, las investigaciones de Umbach y Wawrzynski (2005) evidencian que se obtienen mejores niveles en el aprendizaje en la medida en que los profesores utilizan metodologías activas en las que haya una interacción continua con los estudiantes y se establezca un clima de colaboración entre las partes. Una de las metodologías desarrolladas para lograr el aprendizaje en torno a las competencias es el experiencial, que corresponde a un “proceso mediante el cual se crea conocimiento a través de la transformación de la experiencia”.

Este tipo de aprendizaje tiene múltiples ventajas, como por ejemplo su fácil acceso, que permite concientizar el proceso de aprendizaje (meta-cognición), conocer cuál es su importancia o valor (self-system) (Marzano et. al, 2011) e ir más allá de los aspectos básicos de la enseñanza (Vince, 1998). Bajo este contexto, la utilización de clínicas empresariales como una opción de aprendizaje activo, surge como una alternativa viable y con consecuencias positivas, no sólo para los estudiantes sino también para la contraparte o los beneficiarios de estas clínicas. Por una parte, los estudiantes tienen la posibilidad de integrar sus conocimientos y experiencias en la creación de una solución para un problema real de un cliente (Heriot K. , Cook, Jones, & Simpson, 2008). Y por otra, los empresarios juegan un doble rol, ya que se ven beneficiados con esta consultoría basada en sus desafíos empresariales y complementan la formación profesional de los estudiantes como mentores, permitiéndoles experimentar situaciones reales del mundo de los negocios. La literatura sobre el uso de esta metodología ha sido desarrollada principalmente por el Instituto de Pequeñas Empresas de Estados Unidos. Esta institución conecta a las pequeñas empresas del país con universidades, con el objeto de trabajar con la modalidad de clínicas empresariales (Heriot K. , Cook, Simpson, & Parker, 2008). De la misma forma en Europa, los gobiernos han comenzado a implementar políticas de fortalecimiento de las PYMES, por medio del acercamiento de éstas con las universidades (Collinson & Quinn, 2002).



## METODOLOGÍA

Para establecer el impacto de la metodología se consideraron dos dimensiones: el aprendizaje del estudiante y el desempeño docente. Para los aprendizajes de los estudiantes, se comparó un mismo producto elaborado en años anteriores sin la implementación de alguna innovación, con otro de iguales características que utilizó la metodología ADPE. Hemos denominado al grupo de productos sin innovación Grupo de Control Histórico (GCH); y al que utilizó ADPE, Grupo Experimental (GEX). Es así como dieciocho de los veinte cursos de administración y finanzas contaron con GCH y GEX, con un total de 180 productos o trabajos posibles de comprar entre sí. Para la evaluación de cada producto se diseñó una rúbrica elaborada según lo establecido en los syllabus de cada curso. Cada rúbrica consideró al menos 5 dimensiones claves: los fundamentos, análisis o diagnósticos, generación de propuestas, desarrollo o diseño de propuestas y recomendaciones/conclusiones. El instrumento consideró para cada dimensión un puntaje máximo de 5. En el caso del desempeño docente, se consideró la evaluación de la universidad que los estudiantes realizan al finalizar cada curso. En las 12 afirmaciones del instrumento, la escala varía entre 1 a 7, donde este último puntaje representa la calificación máxima. Para efecto de este artículo, se comparó el promedio Histórico del profesor (Hi) con el promedio del semestre que utilizó la Metodología (Me), con un total de 22 docentes en 20 cursos.

## RESULTADOS

En el caso de los aprendizajes de los estudiantes, y tal como lo sintetiza la tabla 1, el uso de la metodología es altamente significativo en cuatro de las cinco dimensiones. Claramente, la dimensión referida al manejo conceptual o de los fundamentos no registra cambios significativos entre una metodología tradicional y otra con ADPE, evidenciando una baja diferencia (0,08). En cambio, las otras dimensiones referidas al análisis (0,82), la generación de propuestas (1,42), el desarrollo o diseño de productos (1,15) y las recomendaciones/conclusiones (1,16), evidenciaron una diferencia significativa entre una metodología y otra. La mayor diferencia se plasmó en la generación de propuestas (1,42), debido posiblemente a un mejor conocimiento de los contextos y del cliente que se ve expuesto. De este modo, el trabajo con empresas de menor tamaño permite al estudiante conocer en mayor profundidad y sin restricciones las dificultades y desafíos de la unidad de negocios, permitiendo una mayor compenetración en el proceso de enseñanza y aprendizaje.

En otras palabras, ADPE favorece significativamente el desarrollo de aprendizajes de nivel superior, especialmente los vinculados a la creatividad, la integración de conocimientos, el análisis y la contextualización. Entre los distintos tipos de cursos y año en que se dictan, no hubo diferencias significativas que reportar. Por otra parte, la evaluación docente arrojó diferencias significativas (tabla 2) entre el promedio histórico de los docentes (hi) y el obtenido utilizando la metodología (Me). No se obtuvieron diferencias significativas entre el tipo de curso, los docentes, el género ni los años de experiencia docente. En síntesis, usar una metodología de aprendizaje clínico en el ámbito de la administración y las finanzas impacta positivamente en los aprendizajes de los estudiantes, así como en la percepción de estos sobre el desempeño de sus docentes.

Tabla 1: Estadígrafos Descriptivos de las Rúbrica

Dimensión	N	Medias		Diferencia
		GCH	GEX	
Fundamentos	180	3,78	3,86	0,08
Análisis	178	3,08	3,90	0,82
Propuestas	179	2,78	4,20	1,42
Desarrollo/Diseño	140	2,65	3,80	1,15
Recomendaciones/Conclusiones	180	2,80	3,96	1,16



Tabla 2: Estadígrafos Descriptivos Despeño Docente

Total Profesores	Medias		Diferencia
	Hi	Me	
22	5,03	6,2	1,17

## CONCLUSIONES

Las experiencias de aprendizaje clínico basado en los desafíos profesionales y empresariales constituyen una potente herramienta de aprendizaje para la formación en administración y finanzas. Se evidencia una mejora significativa sobre la calidad de los aprendizajes de los estudiantes y en la percepción de estos sobre el desempeño de sus docentes. Asimismo, el trabajar con empresas de menor tamaño les ofrece la posibilidad de acceder sin costo a asesorías de calidad, pertinentes a sus requerimientos y desafíos. El ADPE es una metodología que permite mejorar los desempeños de todos: de los estudiantes, de los docentes y de las empresas de menor tamaño.

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## BIOGRAFÍA

Oscar Jerez Yáñez es Director del Centro de Enseñanza y Aprendizaje de la Facultad de Economía y Negocios de la Universidad de Chile, M.Ed y Doctor en Psicología y Educación. Se puede contactar en Diagonal Paraguay 257, Santiago, Chile. Fono: 56-2-9772077. Correo electrónico ojerez@fen.uchile.cl.

Leslier Valenzuela Fernández es Académico de la Facultad de Economía y Negocios, MBA, PhD en Marketing. Profesor Asistente de Marketing, Departamento de Administración, Facultad de Economía y Negocios, Universidad de Chile. Se puede contactar en Diagonal Paraguay 257, Oficina 1106, Santiago, Chile. Fono: 56-2-9783704. Correo electrónico lvalenzuela@unegocios.cl.



# COMUNIDADES DE MARCA VIRTUALES EN REDES SOCIALES

Leslier Valenzuela Fernández, Universidad de Chile  
Carolina Martínez Troncoso, Universidad Finis Terrae  
Oscar Jeréz Yáñez, Universidad de Chile

## RESUMEN

*Las redes sociales se han convertido en espacios relevantes de interacción y comunicación con las audiencias, lo cual ha fomentado el surgimiento de las llamadas “Comunidades de Marca Virtuales” (CMV). Actualmente en Chile se observa que la mayoría de las empresas pertenecientes a industrias del retail, tecnología, telecomunicaciones, servicios, etc., han creado CMV en redes sociales, con las que pretenden generar un vínculo más cercano con los consumidores. El propósito de la investigación es (1) explorar cuáles son las principales razones que tienen los consumidores chilenos para participar en una CMV en redes sociales y su relación con el compromiso y futuras intenciones con la CMV (2) analizar estos resultados para identificar diferencias y similitudes, dependiendo del tipo de CMV que el consumidor utilice, es decir, generada por otros consumidores o generadas por la misma empresa y (3) aportar evidencia empírica a través de la propuesta de un modelo testeado por medio de un cuestionario auto-administrado aplicado a 284 usuarios de redes sociales y que declararan ser participantes activos de CMV.*

**PALABRAS CLAVES:** Comunidades De Marca Virtuales Generadas Por La Empresa (CMGE); Comunidades De Marca Virtuales Generadas Por Los Consumidores (CMGC) Y Redes Sociales (RS)

## VIRTUAL BRAND COMMUNITIES IN SOCIAL NETWORKS.

### ABSTRACT

*Social networks have become important areas of interaction and communication with the audience, which has fostered the emergence of so-called "Virtual Brand Communities" (VBC). Currently in Chile the most companies in the retail industry, technology, communications, services, etc., have created a VBC in social networks, with the aim to create a closer link with consumers. The purpose of the research is to (1) explore what the main reasons are Chilean consumers to participate in a VBC in social networks and their relationship with the commitment and future intentions with VBC (2) analyze these results to identify differences and similarities, depending on the type of VBC that consumers use, ie generated by the consumer or generated by the same company, and (3) provide empirical evidence by proposing a model tested by means of a self-administered questionnaire applied to 284 social network users and be active participants declared VBC.*

**JEL:** M30, M31, M37

**KEYWORDS:** Virtual Brand Communities Generated by the Company (BCGC), Virtual Brand Communities Generated by the Consumer (BCGCr) and Social Networks (SN)

## INTRODUCCIÓN

¿Usted participa en algún “fan page” de un equipo de fútbol en *Facebook*? o ¿es seguidor de una marca de tecnología en *Twitter*? Probablemente su respuesta sea positiva, ya que el uso de Internet en el mundo ha sufrido un crecimiento vertiginoso en la última década convirtiéndose en uno de los medios más



requeridos por las empresas para enviar mensajes e interactuar con el llamado “mercado objetivo” (Castelló, 2010). Según el GlobalWebIndex(globalwebindex.net), estudio periódico en relación al comportamiento del usuario de internet en el mundo, el uso de redes sociales es uno de los comportamientos con mayor alza en los últimos años. Una red social es un sitio online en donde un usuario puede crear un perfil y construir una red personal que se conecta con otros (Lenhart y Madden, 2007). Bajo este contexto, las empresas han encontrado en las redes sociales una poderosa herramienta para la aplicación de sus estrategias de marketing como por ejemplo su estrategia de gestión de relaciones con clientes o “*Customer Relationship Management, CRM*”, segmentación, “*marketing viral*”, *branding*, etc. (Castelló, 2010; González, 2011). Esto se debe a que las redes sociales se han convertido en espacios de interacción y comunicación con las audiencias, las cuales se encuentran fragmentadas en la actualidad y por tanto la posibilidad de comunicarse con clientes potenciales a bajo costo se hace muy atractivo para los anunciantes, fomentado el surgimiento de las llamadas “comunidades de marca virtuales” (CMV) (González, 2011).

Una CMV se genera socialmente y emerge de la red cuando suficientes personas llevan discusiones públicas como para formar redes de relaciones personales en el ciberespacio (Rheingold, 1993). Los perfiles públicos y oficiales desarrollados a través de las comunidades de marca virtuales, intensifican el “valor agregado” a través del desarrollo del “discurso simbólico” o “relación emocional” de los clientes hacia la marca (Alcaide, 2010). De esta forma, la audiencia asociará sus experiencias emocionales con una marca en específico proporcionándole un valor agregado, lo cual crea una nueva relación marca, producto, consumidor (Anderson, 2005; González, 2011).

## REVISION DE LA LITERATURA

Basados en el trabajo realizado por Sung et al. (2010) es posible identificar seis principales razones que justifican el por qué las personas participan en una CMV: *utilidad interpersonal, simpatía por la marca, búsqueda de entretenimiento, búsqueda de información, expectativas de incentivos y búsqueda de conveniencia*. Estas seis razones se traducen en el deseo de los participantes por establecer y mantener una relación con la CMV, lo cual se convertiría en compromiso y en futuras intenciones con la CMV. A partir de estas relaciones planteadas en el estudio se derivan las siguientes hipótesis.

*H1.1: La búsqueda de utilidad interpersonal influye positivamente en el compromiso con la CMV.* Debido a la búsqueda constante por parte de los consumidores de generar una relación social con usuarios que tengan intereses y necesidades similares (Muñiz y O’Guinn, 2001) con la intención de mantener una conectividad interpersonal (Wellman y Gulia, 1999) y por tanto una búsqueda constante de aprobación de los miembros de la CMV, podría traducirse en la generación de compromiso con la CMV (Dholakia et al., 2004).

*H1.2: La simpatía por la marca influye positivamente en el compromiso con la CMV.* La identificación con la marca podría ser un antecedente de la participación constante de los consumidores y de su afiliación permanente con la comunidad (Bagozzi y Dholakia, 2006) por lo que la simpatía que sienten los consumidores hacia una determinada marca podría influir positivamente en el compromiso con la CMV.

*H1.3: La búsqueda de entretenimiento influye positivamente en el compromiso con la CMV.* Estudios previos respecto del uso de Internet y en consecuencia, de las CMV, sugieren que la búsqueda de entretenimiento genera un alto promedio de uso, lo cual podría motivar a los consumidores para una utilización más frecuente de las CMV (Ko et. al, 2005). Por otro lado, los encargados de marketing a menudo utilizan esta entrega de entretenimiento como parte de su estrategia para incrementar el conocimiento de marca y para crear relaciones de largo plazo (Winkler y Buckner, 2006), lo cual podría influir positivamente en el compromiso con la CMV.



*H1.4: La búsqueda de información influye positivamente en el compromiso con la CMV.* Las personas estarían navegando dentro de la CMV cuando tienen una alta motivación para buscar información y cuando perciben que ese lugar puede satisfacer esta necesidad (Ko et. al, 2005). El buscador de información encontrará útil la CMV y volverá a ingresar sólo si puede encontrar dentro de la comunidad a otros participantes que provean información, o en su defecto al administrador de la CMV (Dholakia et. al, 2004). Si esto ocurre se podría influir de forma positiva en el compromiso que siente con la CMV.

*H1.5: Las expectativas de entrega de incentivos por parte de la CMV influyen negativamente en el compromiso con la CMV.* Según Sung et. al, 2010 los consumidores utilizan las CMV para obtener recompensas e incentivos a cambio de una participación activa. Por tanto, si las expectativas de entrega de incentivos son muy altas, y la CMV no logra satisfacer dichas expectativas, esto se traducirá en un bajo compromiso con la CMV.

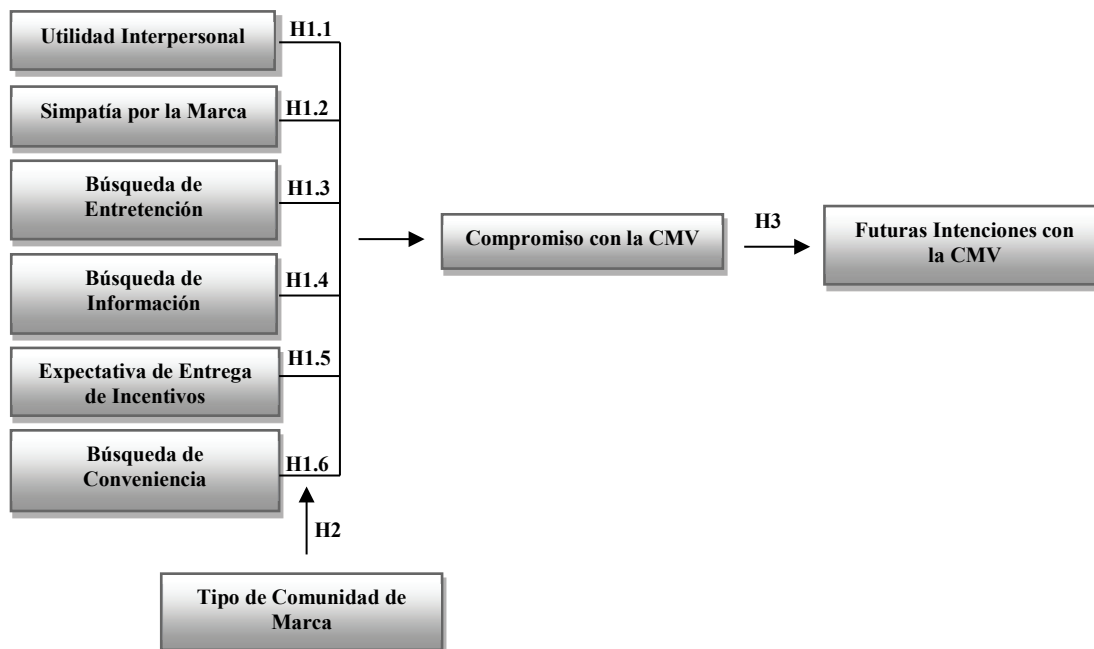
*H1.6: Las búsqueda de conveniencia por parte de la CMV influye positivamente en el compromiso con la CMV.* Los hallazgos de Sung et. al., 2010 señalan que los miembros de CMV sienten que éstas son fáciles de utilizar y convenientes de acceder ya que proveen información útil de la marca, resuelven problemas, entregan diversión y relajo (Ko et. al, 2005), lo cual influiría positivamente en el compromiso con la CMV. Por otro lado, el tipo de CMV influiría en la relación entre las razones para utilizar la CMV y el compromiso con la CMV, por lo cual, podríamos suponer que dependiendo del tipo de comunidad, se afectaría la relación entre las razones de participar en la comunidad y su nivel de compromiso (Leimeister et. al, 2006). Basándose en lo anterior, la segunda hipótesis es:

*H2: El tipo de CMV afecta significativamente la relación entre todas las razones de participar en una CMV y el compromiso con la CMV.* Finalmente el compromiso con una CMV implicaría una intención de mantener una relación de largo plazo con una marca o empresa (Dwyer et al., 1987). El compromiso que se generaría entre los consumidores y la CMV influiría positivamente sobre las futuras intenciones de esos consumidores con la CMV. Autores como Garbarino y Johnson (1999) reconocen que el compromiso es el ingrediente esencial para la mantención de relaciones a largo plazo y es definido como el fuerte deseo de mantener una relación de valor, por lo que podríamos señalar que el compromiso hacia una CMV influiría significativamente en las futuras intenciones con la comunidad. La relación de compromiso generada con la CMV existiría exclusivamente cuando la relación es importante y cuando la parte comprometida desea mantener una relación indefinida con la otra parte (Morgan y Hunt, 1994), por lo que se presume que el compromiso influiría en las futuras intenciones con la CMV.

*H3: El compromiso con la CMV influye significativamente en las futuras intenciones con la CMV.*



Figura 1: Modelo Explicativo e Hipótesis



## METODOLOGÍA

Se realizó un análisis cuantitativo transversal simple con una estrategia de obtención de datos multicanal: vía online (85%) y vía presencial (15%). El instrumento aplicado fue un cuestionario auto-administrado. Se usó una escala Likert de 7 puntos, donde 1 = “totalmente en desacuerdo” y 7 = “totalmente de acuerdo”. Previo a la realización de las encuestas se realizó un pre-test del instrumento con el fin de depurarlo. Los criterios utilizados para examinar la unidimensionalidad, validez convergente y fiabilidad de los constructos fueron: Kayser-Meyer-Olkin mayor que 0,6, Eigenvalue mayor que 1, el Test de Esfericidad de Bartlett menor que 0,5, cargas factoriales mayores a 0,7, y Alpha de Cronbach mayor que 0,7. El muestreo fue del tipo no probabilístico por conveniencia, la muestra consistió en 284 personas. El universo objetivo correspondió al total de personas chilenas mayores de 15 años, que son miembros de redes sociales Facebook y/o Twitter y que declaren participar en CMV creadas por empresas o por consumidores en dichos sitios. Se escogió Facebook, ya que es la red social que lidera el mercado chileno alcanzando a más del 90% de los usuarios que utilizan Internet, lo que se traduce en casi 7 millones de visitantes. Además, se escogió Twitter, ya que ha sido utilizado por 1,2 millones de personas en el último año (Comscore, 2011). Estas redes concentran la mayor cantidad de CMV creadas tanto por empresas como por consumidores.

## RESULTADOS

### Descriptivos

Casi el 80% de la muestra tiene entre 19 y 30 años. Alrededor del 60% son mujeres y el 40% son hombres. Más del 65% tiene estudios universitarios y casi el 10% tiene estudios de post grado. Más del 50% utiliza internet más de 4 horas diarias y casi el 100% utiliza Internet al menos 1 hora al día. El 100% de los encuestados declaró tener una cuenta en Facebook, un 59,2% en Twitter y un 56,7% en Youtube. Con menor participación aparecen Google Plus (20,4%) y LinkedIn (28,5%). Algunos encuestados declararon además, utilizar redes como Skype o Foursquare. El 67,6% declaró que participaban en



CMGE. Casi el 70% de la muestra visita la CMV al menos una vez por semana y que más del 20% lo hace entre dos y cuatro veces por semana. Incluso un 12% la visita todos los días. Más del 50% declaró que sus visitas a la comunidad son breves y no superan los diez minutos. El 34,9% declaró escribir dentro de la CMV al menos una vez a la semana, el 32,4% declaró escribir en esta CMV una vez al mes y el 32,7% una vez al año.

### Validación de la Escala

Se realizó un análisis de componentes principales con rotación varimax. Este análisis arrojó una solución de seis factores. Los seis componentes explicaron el 70,13% de la varianza. El análisis presentó una medida de adecuación muestral (KMO) de 0,903 y una prueba de esfericidad de Barlett con significancia  $< 0,01$ . Todos los Alphas de Crombach (AC) por cada constructo superaron los 0,8 (Utilidad Interpersonal AC= 0,93; Simpatía por la Marca AC= 0,84, Búsqueda de Entretenimiento AC= 0,87; Búsqueda de Información AC= 0,86; Expectativa de Entrega de Incentivos AC= 0,85; Búsqueda de Conveniencia AC= 0,81)

### Resultados Generales

El análisis de medias por constructo indicó que la Simpatía por la Marca obtuvo el promedio más alto (5,01), seguida por Búsqueda de Entretenimiento y Búsqueda de Conveniencia, ambas con un promedio de 4,43. En cuarto lugar, Expectativa de Entrega de Incentivos con 3,83, seguida por Búsqueda de Información con 3,42 y Utilidad Interpersonal con 3,35. Para descubrir la existencia de diferencias y/o similitudes entre las CMV generadas por empresas (CMGE) o generadas por consumidores (CMGC) en redes sociales se realizó un análisis de frecuencia y prueba Chi cuadrado. Respecto de si los participantes saben o no quién es el operador de esta comunidad, encontramos que solo el 23,3% de los participantes de CMGE saben quién es el operador de la comunidad. Mientras que el 53,8% de los participantes de CMGC declaran saber quién es el operador. Esta diferencia resultó ser significativa ( $p < 0,01$ ). El 63,2% de los usuarios de CMGE la encontraron a través de Internet en comparación con un 41,8% de los usuarios de CMGC. Por el contrario, se observa que un 58,2% de los usuarios de CMGC la encontraron a través de una recomendación de un amigo o familiar versus un 36,8% que declararon los usuarios de CMGE. Esta diferencia también resultó ser significativa ( $p < 0,01$ ).

Para identificar si existen diferencias y similitudes entre las CMGE y las CMGC en redes sociales utilizadas en Chile en cuanto a las razones que tienen los consumidores para comprometerse con las actividades de esa comunidad se realizó una serie de Test-t. Las medias más altas para los miembros de CMGE fueron Simpatía por la Marca ( $M=4,57$ ) y Expectativa de Entrega de Conveniencia ( $M=4,47$ ).

Los miembros de la CMGC mostraron un promedio significativamente mayor en Simpatía por la Marca (Media = 5,56) y en la Búsqueda de Entretenimiento (Media = 4,91) en comparación con los miembros de la CMGE (Media = 4,57,  $p < 0,01$ ; Media = 4,21,  $p < 0,01$ ). Para las demás razones, no se pudo encontrar diferencias significativas ( $p > 0,01$ ;  $p > 0,05$ ). Respecto de las diferencias o similitudes entre las CMGE y las CMGC en redes sociales utilizadas en Chile y el compromiso y futuras intenciones con la CMV, las diferencias resultaron ser significativas

### Prueba de Hipótesis

Para probar las Hipótesis desde la 1.1 a la 1.6 se realizó un análisis de regresión lineal. La “Utilidad Interpersonal”, “Simpatía por la Marca”, “Búsqueda de Entretenimiento” y “Búsqueda de información” influyen positivamente sobre el compromiso siendo significativa ( $p < 0,05$ ;  $p < 0,01$ ) por lo que se aceptan las hipótesis H1.1, H1.2, H1.3 y H1.4. La hipótesis H1.5 (Las “expectativas” de entrega de incentivos por parte de la CMV influyen negativamente en el compromiso con la CMV) se acepta ya que la búsqueda de incentivos influye negativamente sobre el compromiso ( $\beta = -0,135$ ;  $t = -2,757$ ;  $p < 0,01$ ).



La hipótesis H1.6 (La “Búsqueda de conveniencia” por parte de la CMV influye positivamente en el compromiso con la CMV) también se acepta ( $p > 0,05$ ).

Para explorar cómo las razones de los consumidores chilenos para entrar y participar en CMV en redes sociales se relacionan con el compromiso y futuras intenciones a las CMV, según el tipo de CMV, se realizó un análisis de regresión lineal (Ver Tabla N°7). Para las CMGE, la regresión resultó ser significativa con un  $R^2 = 0,407$ ,  $F = 21,32$ ,  $p < 0,01$ . El resultado del análisis de regresión indica que “Simpatía por la Marca” ( $\beta = 0,388$ ;  $t = 4,762$ ;  $p < 0,01$ ) y “Búsqueda de Información” ( $\beta = 0,162$ ;  $t = 2,226$ ;  $p < 0,05$ ) son predictores significativos del compromiso con la comunidad. La “Utilidad Interpersonal”, “Búsqueda de Entretenimiento”, “Expectativa de Entrega de Incentivos” y “Expectativa de Entrega de Conveniencia” no parecen como predictores significativos del compromiso con la comunidad. Para las CMGC, la regresión resultó ser significativa con un  $R^2 = 0,424$ ,  $F = 10,86$ ,  $p < 0,01$ . Se muestra que existen tres predictores significativos del Compromiso con las CMV “Simpatía por la Marca” ( $\beta = 0,339$ ;  $t = 3,725$ ;  $p < 0,01$ ), “Búsqueda de Entretenimiento” ( $\beta = 0,229$ ;  $t = 2,4$ ;  $p < 0,05$ ) y “Búsqueda de Información” ( $\beta = 0,314$ ;  $t = 2,983$ ;  $p < 0,01$ ).

Respecto de la CMGE y las futuras intenciones con la CMV, la regresión total es significativa  $R^2 = 0,341$ ,  $F = 16,059$ ,  $p < 0,01$ . El resultado del análisis de regresión muestra que dos motivos (“Simpatía por la Marca” y “Expectativa de Entrega de Conveniencia”) son predictores significativos de las futuras intenciones, siendo el predictor más poderoso la “Expectativa de Entrega de Conveniencia” ( $\beta = 0,273$ ) seguido por “Simpatía por la Marca” ( $\beta = 0,26$ ). Por el contrario, “Utilidad Interpersonal”, “Búsqueda de Entretenimiento”, “Búsqueda de Información” y “Expectativa de Entrega de Incentivos” no aparecen como predictores significativos. Para las CMGC, la regresión total es significativa  $R^2 = 0,349$ ,  $F = 7,495$ ,  $p < 0,01$  con dos razones significativas. La “Simpatía por la Marca” es el predictor más fuerte ( $\beta = 0,356$ ;  $t = 3,681$ ;  $p < 0,01$ ), seguida por la “Búsqueda de Información” ( $\beta = 0,322$ ;  $t = 2,88$ ;  $p < 0,05$ ). Las demás razones resultaron no ser predictores significativos. Finalmente, respecto de la Hipótesis 3 se acepta ( $p < 0,01$ ) por lo que el compromiso con la CMV influye significativamente en las futuras intenciones con la comunidad.

## CONCLUSIONES

El presente estudio comprueba efectivamente que *Facebook* es la red social más utilizada en Chile, seguida por *Twitter* y *Youtube*. Además, basado en los dos tipos de CMV en redes sociales: creadas por empresas (CMGE) y creadas por otros usuarios (CMGC) (Leimeister, Sidiras y Kremer, 2006) el estudio muestra que casi el 70% participa en CMGE y más del 60% se informó de su existencia a través de publicidad. En cambio para las CMGC casi el 60% se enteró por recomendación de un amigo. Una de las diferencias entre la CMV yace en que las CMGC tienen mayor conocimiento del operador y del patrocinador en comparación con las CMGE. Considerando que las empresas estimulan a los consumidores a que formen parte de sus CMV, resulta coherente que la mayoría encontrara la comunidad a través de publicidad y búsqueda por Internet, en comparación con las CMGC que fundamentalmente fueron encontradas a través de la recomendación de algún amigo o familiar.

Sin embargo, tanto las CMGE como las CMGC muestran niveles similares de compromiso con la comunidad y futuras intenciones, resultando en diferencias no significativas, al igual que en los resultados obtenidos en el estudio realizado por Sun et al., 2010. El estudio empírico ha permitido verificar la existencia de seis razones para utilizar estas CMV: *Utilidad Interpersonal*, *Simpatía por la Marca*, *Búsqueda de Entretenimiento*, *Búsqueda de Información*, *Expectativa de Entrega de Incentivos*, *Expectativa de Entrega de Conveniencia*. De las cuales, las principales razones consideradas por los usuarios encuestados en este estudio son *Simpatía por la Marca*, *Búsqueda de Conveniencia* y *Búsqueda de Entretenimiento*. Los hallazgos señalan que la *Utilidad Interpersonal* es un factor importante para que los miembros de una comunidad estén motivados para establecer y mantener una relación con otras personas



dentro de la CMV (Dholakia et al, 2004). En segundo lugar, la *Simpatía por la Marca* es siempre un motivo importante para que los consumidores entren y participen de una CMV. Los miembros quieren compartir su cariño y amor por la marca, así como el significado que tiene para ellos. Esta simpatía refuerza el sentido de pertenencia a esta comunidad virtual (Muñiz y O'Guinn, 2001). La *Búsqueda de Entretenimiento* indicaría que los consumidores utilizan la CMV para hacer nuevas conexiones, pasar tiempo con otros, jugar, etc. Es decir, los miembros buscan diversión y relajación a través de su participación en la comunidad. (Dholakia et al., 2004). En la *Búsqueda de Información*, los miembros de la comunidad formarían esta relación social para obtener y compartir información útil acerca de la marca. Respecto de las *Expectativas de Entrega de Incentivos*, los miembros de la comunidad esperan obtener recompensas e incentivos por una participación activa en la CMV. Existen incentivos monetarios y no monetarios para incentivar el uso de la comunidad virtual, lo cual también genera una boca-oído positiva a través de los consumidores que podría reforzar la relación entre el consumidor y la marca.

Con relación a las *Expectativa de Entrega de Conveniencia* es una motivación para los consumidores la facilidad para ingresar y acceder a la CMV ya que los proveen de información útil acerca de la marca, soporte para resolver problemas, entretenimiento para divertirse y relajarse, beneficios y un lugar en el cual pueden expresar su sentido de pertenencia e involucramiento con la marca. A partir de los resultados obtenidos en la presente investigación es posible concluir que existirían diferencias entre los tipos de CMV y las razones de participar en ellas. Por ejemplo, los miembros de las CMGC mostraron un promedio significativamente mayor en la *Simpatía por la Marca* y en la *Búsqueda de Entretenimiento* en comparación con los miembros de las CMGE.

Esto se puede explicar porque la interacción en este tipo de comunidades virtuales se desarrolla de forma voluntaria sin ánimo de recibir algún tipo de incentivo o beneficio. Por otro lado, para la relación existente entre las seis razones y el compromiso con la comunidad, los resultados indican un patrón similar para ambos tipos de CMV en cuanto a *Simpatía por la Marca* y *Búsqueda de Información*. Es decir, los miembros con motivaciones de *Simpatía por la Marca* y *Búsqueda de Información* serán más probablemente comprometidos con la CMV que aquellos miembros sin esas motivaciones. Respecto a la relación existente entre las motivaciones y las futuras intenciones con la comunidad, la *Simpatía por la Marca* se encontró como uno de los predictores más significativos de la intención de participación en la comunidad tanto para las CMGE como para las CMGC. La *Búsqueda de Conveniencia*, resultó no ser un predictor significativo de la intención de participar en las CMGE en la intención de participar en las CMGC. En conclusión, existen diferentes motivaciones para comprometerse con actividades dentro de una CMV, por lo que los especialistas en marketing locales deben desarrollar estrategias y tácticas especializadas para facilitar la participación de los consumidores.

Las experiencias positivas dentro de las CMV permitirían que miembros de la comunidad incrementen sus niveles de lealtad hacia la marca, la cual podría traducirse en un mayor apoyo hacia la marca y mayores compras (Bagozzi y Dholakia, 2006). Asimismo, hay que considerar la gran oportunidad que traen consigo las CMV para desarrollar estrategias de marketing, en las que casi el 70% de los miembros declaran visitar la comunidad al menos una vez por semana y que más del 20% lo hace entre dos y cuatro veces por semana. Sin embargo, estas visitas son breves y en más del 50% de los casos no superan los diez minutos, por lo cual, lo que se desea comunicar debe ser capaz de llamar la atención de la audiencia para motivar su participación continua lo que podría traducirse en compromiso con la marca. Este compromiso influiría significativamente en las futuras intenciones con la comunidad. Las CMV en redes sociales representan una gran oportunidad para los avisadores, ya que permiten interactuar de forma directa con los consumidores.



### Limitaciones

Las limitaciones de la presente investigación radican en los alcances de esta, ya que considera solo una muestra pequeña no probabilística de personas. Además, futuros estudios podrían replicar esta investigación utilizando una muestra balanceada por variables socio demográfica. De esta forma se podrían realizar análisis comparativos por segmentos de la población de las razones de participar en CMV en redes sociales y su influencia en el compromiso y futuras intenciones con la comunidad con usuarios, de manera de poder dar recomendaciones a los avisadores más específicas.

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## RECONOCIMIENTOS

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## BIOGRAFÍA

Leslier Valenzuela Fernández es Académico de la Facultad de Economía y Negocios, MBA, PhD en Marketing. Profesor Asistente de Marketing, Departamento de Administración, Facultad de Economía y Negocios, Universidad de Chile. Se puede contactar en Diagonal Paraguay 257, Oficina 1106, Santiago, Chile. Fono: 56-2-9783704. Correo electrónico lvalenzuela@unegocios.cl.

Carolina Martínez Troncoso es Académico Investigador de la Facultad de Economía y Negocios de la Universidad Finis Terrae. Máster en Marketing de la Universidad de Chile. Se puede contactar en la Facultad de Economía y Negocios, Universidad Finis Terrae. Pedro de Valdivia 1509, Edificio C, Piso 4. Providencia, Santiago Chile. Fono: 56-2-24207680. Correo electrónico cmartinez@uft.cl.

Oscar Jerez Yáñez es Director del Centro de Enseñanza y Aprendizaje de la Facultad de Economía y Negocios de la Universidad de Chile, Doctor en Educación. Se puede contactar en Diagonal Paraguay 257, Santiago, Chile. Fono: 56-2-9772077. Correo electrónico ojerez@fen.uchile.cl.



# **LA CONTABILIDAD MEDIO AMBIENTAL Y LOS IMPUESTOS AMBIENTALES APLICADOS EN LAS PYMES: CASO EMPRESAS AGRÍCOLAS DEL VALLE DE AUTLÁN JALISCO, MÉXICO (RESULTADOS)**

Martha Sheila Gómez González, Universidad de Guadalajara

Mónica Araceli Reyes Rodríguez, Universidad de Guadalajara

Roberto Flores Villegas, Universidad de Guadalajara

## **RESUMEN**

*La calidad del medio ambiente es una de las actuales preocupaciones a nivel mundial; las empresas ya empiezan a establecer vinculaciones entre los aspectos económicos, sociales y ambientales, es un problema social que no puede dejarse de lado. La presente investigación es el resultado de un diagnóstico aplicado en PYMES agrícolas del Valle Autlán Jalisco, México, respecto a la aplicación de la contabilidad medio ambiental y su aspecto fiscal en las mismas, con el fin establecer y aplicar un sistema de determinación costos destinados al daño y cuidado del medio ambiente, así como los beneficios fiscales aplicables a estas mismas. Ha sido uno de los propósitos conocer la relación de la actividad agrícola y su impacto en el deterioro ambiental para contrarrestar esta problemática y a partir de ello se ha establecido una herramienta que aplica conceptos contables en los Estados Financieros de las empresas, el costo beneficio de la contabilidad ambiental y el impacto fiscal de las mismas.*

**PALABRAS CLAVE:** Contabilidad ambiental, impuestos ambientales, empresas agrícolas

## **ENVIRONMENTAL ACCOUNTING AND ENVIRONMENTAL TAXES APPLIED IN SMALL AND MEDIUM-SIZE BUSINESS: CASE AGRICULTURAL ENTERPRISES AUTLAN VALLEY, JALISCO, MEXICO (RESULTS)**

### **ABSTRACT**

*The quality of the environment is one of the current global concerns, companies are beginning to establish linkages between economic, social and environmental, is a social problem that cannot be ignored. This research is the result of a diagnosis applied in small and medium-sized agricultural enterprises Autlan Valley, Jalisco, Mexico, on the implementation of environmental accounting and tax side in them, to establish and implement a system determining costs for damage and environmental care, and tax benefits applicable to the same. It was one of the purposes to know the relationship of agriculture and its impact on environmental degradation to counter this problem and from it has established a tool that applies accounting concepts in the financial statements of companies, the cost benefit of environmental accounting and fiscal impact thereof.*

**JEL:** M2, M4

**KEY WORDS:** Environmental accounting, environmental taxes, agricultural enterprises

### **INTRODUCCIÓN**

El problema que representa actualmente la degradación del medio ambiente a nivel mundial, es en gran parte, resultado de las formas de producción de las sociedades industriales, las cuales tienen como



objetivo el crecimiento económico dejando de lado los ciclos de la naturaleza y el daño que efectúan a la misma. Esta tendencia se observa mayormente en los países industrializados, pero no es la excepción en los países en vías de desarrollo, donde la poca atención y la falta de recursos económico que se destinen a la protección del medio ambiente. Un medio ambiente sano y los recursos naturales constituyen la base para un desarrollo económico, motivo por el cual es importante y necesario tomar acciones que permitan mitigar los daños al medio ambiente. Los cultivos agrícolas a través de la historia han sido uno de los agentes responsables del deterioro ambiental, deforestación, tecnologías agrícolas mal utilizadas, uso excesivo de agroquímicos, etc., (Jardel, 2000).

Desde la perspectiva agroecológica y partiendo de la noción de sustentabilidad surge el cuestionamiento de las prácticas agrícolas que se desarrollan en regiones particulares, como es el caso del Valle de Autlán, Jalisco, México, objeto de estudio de esta investigación. El Valle de Autlán es un área interesante para el análisis de la agricultura principalmente por dos razones: La agricultura es una actividad central en la economía regional y ha sido uno de los factores más significativos de cambio ambiental en el último medio siglo en la región, y ha sido uno de los agentes responsables del deterioro ambiental, deforestación, tecnologías agrícolas mal utilizadas, uso excesivo de agroquímicos, etc., dicha problemática ambiental se deriva de las explotaciones agrícolas en el Valle de Autlán, incluye procesos de degradación y contaminación, como; salinización, plagas agrícolas, contaminación de mantos freáticos por abonos orgánicos y pesticidas, contaminación por materia orgánica y desechos industriales, contaminación atmosférica por quemas agrícolas y el uso intensivo de maquinaria agrícola. (Jardel, 2000). Este impacto ambiental se presenta de forma indirecta por las actividades agrícolas debido a una falta de cultura ambiental y en un problema de salud pública. (Gómez, 2012)

Existe una problemática ya que por un lado existe la necesidad de la actividad agrícola y por otro, el deterioro medioambiental, lo cual no es recogido por la Contabilidad, y básicamente no se controlan ni se analizan los costos asociados a esta problemática. El resultado de este trabajo de investigación es un diagnóstico en las PYMES agrícolas del Valle Autlán Jalisco, México, respecto a la aplicación de la contabilidad medio ambiental y su aspecto fiscal con el fin de establecer un sistema contable que permita determinar costos destinados al daño y cuidado del medio ambiente y los beneficios fiscales aplicables a las empresas que son socialmente responsables.

## REVISIÓN LITERARIA

Una de las preocupaciones más importantes de nuestro tiempo es la calidad del entorno como es el aire, el agua, la tierra y su biodiversidad: las empresas deben producir bienes sin perder de vista el medio ambiente, esto implica pasar de un desarrollo basado en el crecimiento económico a uno en donde se establecen estrechas vinculaciones entre aspectos económicos, sociales y ambientales, capaz de aprovechar las oportunidades que supone avanzar simultáneamente en estos tres ámbitos, sin que el avance de uno signifique ir en deterioro del otro (Division for Sustainable Development, 2009).

Los problemas ambientales son complejos y múltiples sus causas y alcances, para su explicación se requiere de los fundamentos teóricos y estructuras metodológicas de diversas ciencias, entre las cuales se encuentra la contabilidad. Esta disciplina se concibe como una herramienta que genera información útil para la toma de decisiones; para ello debe considerar la base conceptual que surge de la relación, hasta hace poco ignorada, de las empresas con el ambiente en el cual interactúan. (Ablan y Méndez 2004). Conservar los recursos naturales y tener un impacto positivo en el ambiente, es permanentemente referido como uno de los objetivos de las políticas de desarrollo de la agricultura en México. Sin embargo, es bastante conocido que gran parte de las prácticas de producción en la agricultura resultan en un deterioro, o al menos desperdicio, de los recursos naturales. Superar esta situación requiere de conocimientos, capacidad de gestión, disponibilidad de tecnología, inversiones y otras prácticas que permitan producir en forma tal que se aprovechen mejor y no se destruyan los recursos naturales. (Pomareda 2000).



En el contexto ambiental, inclusive por las organizaciones empresariales, la explotación de los recursos naturales descontrolada ha llevado a la polución y a la degradación. De esta forma, la responsabilidad empresarial en relación al medio ambiente es un hecho consumado. La comprensión de estos cambios hace que las empresas se preocupen con la administración y control de los impactos ambientales. Como ciencia que valora y mide el patrimonio de las organizaciones, la contabilidad también participa de estos cambios. Puede evidenciar la interacción entre las empresas y el medio ambiente, evidenciando los efectos externos a este y qué hacer para utilizarlos como instrumentos de gestión con el fin de controlar o reducir las agresiones al ecosistema. (Dauzacker, Campo, y Melo, 2007)

La contabilidad tienen un importante lugar en el proceso de mejorar la gestión ambiental, debido a que constituye la base para la toma de decisiones gerenciales, y lo que es importante ayuda a definir y medir el éxito de las acciones emprendidas por las organizaciones (Gray, Bebbinton, & Walters, 1999). Desde hace treinta años surge la protección al medio ambiente como una reacción al daño material de los recursos naturales. Parker (1971), Estes (1972) señalaban que la contabilidad debía incluir la cuestión medioambiental con el fin de proporcionar indicadores de gestión que incluyeran criterios sociales y medioambientales. Desde entonces y hasta la fecha se han ido incorporando diferentes disciplinas del conocimiento, adaptándose cada una a las necesidades de cuidado y defensa del medio ambiente.

El grupo de trabajo Intergubernamental de Expertos en Normalización Contable Internacional (ISAR) también ha llamado la atención, en sus reuniones periódicas, sobre la necesidad de que los estados financieros recojan información relativa a la actividad medioambiental de la empresa (Naciones Unidas, 1992, 1993). La contabilidad es una ciencia empírica, social y económica, con un importante componente normativo, que se encarga del estudio de la realidad económica. Para ello, es capaz de proporcionar información acerca de esa realidad lo más relevante, fiable, rigurosa, comprensible y fiel que resulte posible, teniendo en cuenta las necesidades específicas de todos aquellos usuarios que tienen derecho razonable a esa información. Al respecto autores como Larrinaga (2007) y Llull (2008) se refieren a la importancia de asumir criterios en cuanto a la racionalidad de esta información asociados a la actividad ambiental. Gray (1990) afirma que el talento más importante de la contabilidad probablemente es el diseño, reconocimiento, evaluación y control de los sistemas de información y que, al igual que en los aspectos tradicionales (valoración de inventarios y de activos, de resultados) en los aspectos medioambientales deberá confiar en la capacidad de otros expertos.

Rubenstein (1992) enfatiza la necesidad de redefinir la contabilidad, en el sentido de expandir las definiciones de activos y pasivos y la introducción en los estados financieros de estimadores del uso de los recursos naturales. En tal sentido, la contabilidad debe tener la capacidad de aglutinar información de tipo relevante sobre los hechos económicos de manera tal que pueda ser utilizada de forma rápida y oportuna por sus usuarios. Desde esta perspectiva, desde la década de los 70 hasta la fecha surge como una necesidad imperiosa para las empresas, accionistas y proveedores una nueva área de interés, la contabilidad ambiental. La contabilidad no es neutra en el comportamiento medioambiental de la empresa, no es autónoma, sus prácticas están determinadas por el marco legal y la regulación medioambiental. Es erróneo considerar que la contabilidad no tiene ningún papel en las actividades de la empresa con consecuencias medioambientales.

Desde el ámbito de la contabilidad medioambiental los elementos implicados en la información financiera medioambiental son: activo, pasivo, patrimonio, gastos e ingresos. La información medioambiental es la preparación y provisión, por parte de la gerencia, de información destinada al consumo externo, sobre el estado y desempeño medioambiental de la organización. Esta información puede presentarse en un informe separado y distinguirse claramente de la contabilidad tradicional. (González, 2002) La información suministrada por las empresas debe cumplir una serie de cualidades que le permitan alcanzar el objetivo establecido para la contabilidad financiera medioambiental. Estas características cualitativas



operan como garantía de que las normas que van a orientar la elaboración de la información controlan la relación entre la entidad informativa y los partícipes. Uno de los problemas que precisa más desarrollo es la adecuación de los elementos de los estados financieros tradicionales al hecho medioambiental y la configuración de nuevos elementos propios de la información medioambiental.

Desde el ámbito de contabilidad financiera medioambiental los elementos implicados son activo, pasivo y gasto. En los tres casos las definiciones habitualmente utilizadas, excluyen parte de la problemática medioambiental. Se pueden señalar las debilidades siguientes: En primer lugar la definición de activo está vinculada a la obtención de beneficios económicos futuros. Sin embargo, no está claro que algunas inversiones en activos materiales medioambientales generen rendimiento para la entidad, aunque el costo social disminuya. Como resultado de la definición de activo, el tratamiento de los costos medioambientales tiende a realizarse de forma inadecuada, dado de que una parte de ellos podría capitalizarse, aunque no produjesen ingresos. Otro problema de los gastos medioambientales es su identificación y clasificación, para su adecuada presentación en los estados financieros. La complejidad de dichos gastos incide en que se encuentren agrupados en otras partidas o se clasifiquen como ordinarios y extraordinarios. En la definición del pasivo, basada en la definición de sucesos de hechos pasados, se impide el reconocimiento de obligaciones futuras, en cuanto a los pasivos debería recogerse con mayor claridad la introducción del concepto de obligación asumida por la empresa.

Diversas investigaciones como las de Llul (2006), Fronti (2006) han demostrado que las empresas suelen proporcionar información confusa, en el mejor de los casos, y engañosa, en el peor caso. Tampoco existe una correlación clara entre el suministro de información medioambiental y el resultado medioambiental de las empresas. En el análisis del marco de la contabilidad ambiental, la consideración de este tipo de información significa la ampliación del objetivo tradicional de utilidad de la información contable. Los problemas ambientales en las explotaciones agrícolas de El Valle de Autlán están asociados a la intensidad del uso de agroquímicos que es un factor que contribuye al deterioro de las aguas superficiales y subterráneas y la alteración de la biodiversidad; el exceso de fertilizantes afecta la eutrofización de suelos y aguas con las consecuencias en la sobre fertilización de los cultivos para la alimentación humana principalmente de nitrógeno; el sistema de cultivo comercial del agave que está impactando la erosión del suelo; el manejo inadecuado de los residuos de cosechas y de los envases de los agroquímicos y otros desechos industriales de uso agropecuario. (CADER, 2006). No hace mucho tiempo, se consideraba que la única responsabilidad de la empresa era con sus accionistas, con los dueños de su patrimonio; más adelante se amplió dicha responsabilidad comprendiendo las empresas que también con el mercado, con el consumidor final, se asumen responsabilidades ya, más actualmente, esta visión de responsabilidad empresarial no resulta suficiente ni aceptable en diferentes regiones.

Si bien se acepta como una misión la generación de utilidades, hablándose de empresas con fines lucrativos, en la actualidad se exige también que la empresa tome en cuenta que sus actividades afectan, de una u otra forma (positiva o negativamente), la calidad de vida de su personal y de las comunidades en las que realiza sus operaciones. En el Plan Nacional de Desarrollo 2007-2012 se establece como una de sus estrategias (8.1), proteger el país de plagas y enfermedades y mejorar la situación sanitaria, mediante la aplicación de la normatividad en materia de sanidad e inocuidad agroalimentaria, por lo que El Gobierno Federal mediante SAGARPA, y la Dirección General de Inocuidad Agroalimentaria, Acuícola y Pesquera cuentan con el programa Servicio Nacional de Sanidad, Inocuidad y Calidad Agroalimentaria, (SENASICA) que cuenta con lineamientos generales para la operación y certificación de Sistemas de Reducción de Riesgos de Contaminación (SRRC) en la producción primaria de alimentos de origen agrícola los cuales son voluntarios y buscan minimizar la contaminación física, química y microbiológica en las operaciones de campo y empaque de los productos hortofrutícolas.

La información y los procedimientos han sido desarrollados con datos provenientes de un amplio sector de la industria de las hortalizas frescas y representan los mejores esfuerzos de la iniciativa de Inocuidad



de Alimentos (Food Safety) para proporcionar información acerca del mejor manejo posible y las consideraciones importantes que permitan reducir los riesgos potenciales de contaminación física, química y microbiológica de una manera consistente con los reglamentos existentes, así como con las normas y los lineamientos. Estos lineamientos voluntarios, así como los formatos que se recomiendan, están diseñados como guía para ser aplicados por algún agricultor en sus campos e instalaciones de empaque de acuerdo a sus propias características. Muchas de las recomendaciones que contiene este documento ya son obligatorias según las leyes y regulaciones federales, estatales y locales. Finalmente y más importante, estos lineamientos están diseñados para ser generales y no específicos. Están diseñados para informar a otros acerca de nuestra actual y evolutiva atención a estos temas.

#### El Valle de Autlán, Jalisco, México

El municipio de Autlán de Navarro se localiza al suroeste del Estado Jalisco, entre las coordenadas extremas de 19°34'30" a los 19°53'45" de latitud norte, y 104 °07'00" a 104°27'35" de longitud oeste. Limita al norte con el municipio de Ayutla, al sur con Cuautitlán, al oriente con El Grullo y al poniente con los municipios de Purificación y Casimiro Castillo y pertenece a la región Costa Sur. Cuenta con una superficie de 927.3 km<sup>2</sup>, y con una población de 57,559 habitantes (INEGI, 2010). Está integrado por 126 ejidos y sus localidades; las más importantes son Autlán de Navarro como cabecera municipal, El Chante, Ahuacapán, Lagunillas y El Corcovado.

En el valle se desarrolla un sistema de producción intensivo básicamente en cultivos hortícolas y caña de azúcar, que estos dependen esencialmente de insumos externos, de una tecnología de punta, y de un uso excesivo y elevado nivel de agroquímicos. La siembra de las hortalizas en la región es importante por la derrama económica y social que genera en la mano de obra que contrata, pero también, tiene efectos ambientales por el elevado uso de insumos externos y de agroquímicos que emplea, y a las elevadas inversiones que destina en tecnología y que se convierten en una limitante para pequeños y en su caso para algunos medianos productores el desarrollar este tipo de agricultura, lo que conduce a que los pocos productores que hay logren incrementar la superficie para esta actividad.

El sistema de producción vigente, conducirá en un futuro a una concentración de tierras productivas en pocas manos conformando unidades de producción con características empresariales integradas a mercados internacionales, la cual se acompaña de un detrimento en la seguridad alimentaria regional, caracterizado por un excesivo uso de insumos agrícolas altamente tóxicos que como consecuencia traerá una contaminación de las aguas superficiales y subterráneas, una reducción en la variabilidad de los cultivos, proliferación de plagas y enfermedades, contaminación del aire por la excesiva quema en el cultivo de la caña. Con los problemas señalados, se prevé de un riesgo de la seguridad económica y social, una disminución en la siembra de los cultivos de maíz, sorgo, frijol, que comprenden la base de la alimentación de la población regional, así como de un cambio en la estructura de la superficie cultivada y en la rentabilidad de los mismos. De no hacer un cambio y bajo las condiciones actuales de producción agrícola que se tiene en el valle, esto puede conducir en el corto y mediano plazo a una catástrofe.

(Gómez, 2012) Según Jardel (2000) la práctica de la agricultura en el Valle de Autlán es muy antigua, remontándose a la época prehispánica. A la llegada de los españoles en la primera mitad del siglo XVI, la cantidad de población de la región alcanzaba un nivel que no volvió a recuperar hasta la década de 1960. Esta población numerosa se mantenía de la agricultura. En los siglos siguientes la actividad agrícola se desarrolló en torno a ranchos y haciendas, y después de la Revolución en 1910 en torno a los ejidos, que producían fundamentalmente para autoconsumo y comercio local. Hasta la década de 1950 la agricultura en el Municipio de Autlán era predominante de temporal. Se cultivaban principalmente granos básicos sobre todo maíz, frijol y sorgo. El riego estaba restringido a áreas pequeñas, cercanas a ríos y arroyos, y las vías de comunicación eran precarias limitando el transporte de los productos y limitando el desarrollo



de una agricultura comercial de mayor envergadura. A partir de los años 1950 ocurrieron una serie de eventos que originaron un cambio significativo en la agricultura del municipio de Autlán.

En las décadas de 1950-1960 se inicia programas gubernamentales de desarrollo que favorecen la construcción de infraestructura y las comunicaciones. Se introduce la electrificación el sistema nacional telefónico, se comunica a Autlán con Guadalajara y la Costa del Pacífico por carretera pavimentada, se construye el sistema de riego del Valle de Autlán-El Grullo, se desarrollan programas de fomento agropecuario y se establece la agroindustria cañera “Ingenio Melchor Ocampo”, en este periodo aumenta la demanda de recursos naturales y productos agrícolas como parte de la expansión económica del país y la demanda del mercado norteamericano. El desarrollo de la actividad minera y de la explotación maderera es también parte del contexto del desarrollo y de la actividad de la economía en la región. Con la minera, la madera y cultivos comerciales como algodón y jitomate en Autlán, y melón en.

El Grullo entra capital extranjero en la región. La ocurrencia de estos eventos en el valle de Autlán llevo a la diversificación de cultivos, produciéndose además de granos básicos, hortalizas, caña de azúcar y frutales. Este nuevo giro que dio la agricultura con cambios en las técnicas de cultivos y el uso de insumos, inició además una serie de impactos económicos (agriculturas dependientes de ciclos de mercados), sociales (cambios en la organización de la actividad agrícola condiciones de trabajo de los jornales) y ambientales (como la alteración hidrológica por las obras de regadío y la extracción de aguas freáticas, la degradación de suelos, el uso creciente de agroquímicos) los cuales necesitan ser evaluados a través de estudios específicos. (Quintero, 2000)

## METODOLOGÍA

La metodología aplicada para el desarrollo de la presente investigación de corte cualitativo, lo que ha permitido abundar, profundizar en los conceptos importantes, destacándose a través de la entrevista al empresario, nuevas ideas, nuevos panoramas, nuevas formas de entender el objeto de estudio atendido a lo largo de estas páginas. Se elaboraron fichas de trabajo o bibliográficas, a partir de la consulta de fuentes de información especializada, las cuales fueron integradas, en su caso, al cuerpo de este trabajo final mediante su respectivo crédito al autor de dicha información Para la realización de esta investigación se utilizó un diseño de investigación no experimental, específicamente se utilizó un diseño transaccional descriptivo. Dado que no fue posible la conformación de grupos artificiales en el experimento, el grupo se integró de manera dirigida, no intervino ningún proceso de selección probabilístico.

Los participantes en el estudio fueron agricultores de la región Costa Sur, del estado de Jalisco, dentro del padrón de la Junta Local de Sanidad Vegetal Región Sierra de Amula, Cader No. 26 de Autlán conformado por 83 agricultores de interés en el estudio, solo 6 agricultores cumplieron con una de la característica clave para el estudio, que en este caso era que los agricultores estuvieran certificados por alguna agencia reconocida y otras empresas que no estuvieran certificadas pero en las mismas condiciones de producción del producto y en semejantes cantidades producidas. La tabla 1 contiene la relación de las empresas consideradas en la investigación:



Tabla 1: Empresas Consideradas

NOMBRE DE LA EMPRESA	CULTIVO	CERTIFICACIÓN
Agrícola la Tunita	Chile Morrón	Si
Agro invernadero la Esperanza	Chile Morrón	No
Agrícola los Chivos	Tomate	Si
Grupo Agrícola RIJAS	Tomate	No
Agrícola ROAR	Limón	Si
Productores Agrícolas y Ganaderos el Mezcalito	Limón	No

*En esta tabla se describe las empresas consideradas para la investigación, su denominación, el producto que cultiva y si la misma cuenta o no con un proceso certificado de producción inocua.*

## RESULTADOS

Se aplicaron en total 2 tipos de cuestionarios, uno dirigido a las empresas que cuentan con un proceso de producción certificado y el otro para quienes no lo llevan, esto con el fin de identificar las diferencias entre empresas agrícolas que se comprometen con la responsabilidad social y las que no, llegando con ello al diagnóstico de la aplicación de las partidas ambientales y su incidencia fiscal.

Tabla 2: Superficie de Producción y Control del Proceso de Producción

NOMBRE DE LA EMPRESA	CULTIVO	SUPERFICIE (Ha)	PRODUCCIÓN
Agrícola la Tunita	Chile Morrón	1	Ambiental
Agro invernadero la Esperanza	Chile Morrón	1	Tradicional
Agrícola los Chivos	Tomate	4	Ambiental
Grupo Agrícola RIJAS	Tomate	8	Tradicional
Agrícola ROAR	Limón	40	Ambiental
Productores Agrícolas y Ganaderos el Mezcalito	Limón	40	Tradicional

*En esta tabla se muestra la superficie de las empresas consideradas así como la forma de cultivo que utilizan.*

En la tabla 2 se observa que las empresas que se encuentran certificadas en sus procesos de producción cuentan con un proceso ambiental, en tanto que las empresas que no se encuentran certificadas no utilizan un proceso de producción ambiental, sino que lo hacen de forma tradicional.

Tabla 3: Superficie de Producción y Control del Proceso de Producción

NOMBRE DE LA EMPRESA	MERCADO	VOLÚMEN DE PRODUCCIÓN
Agrícola la Tunita	Nacional e Internacional	120
Agro invernadero la Esperanza	Nacional	110
Agrícola los Chivos	Nacional e Internacional	125
Grupo Agrícola RIJAS	Nacional	60
Agrícola ROAR	Nacional e Internacional	30
Productores Agrícolas y Ganaderos el Mezcalito	Nacional	15

*En la tabla se muestra el tipo de mercado y el volumen de producción*

En la tabla 3 se señala el mercado en el que se colocan sus productos así como las toneladas de producción obtenidas por hectárea. Se desprende que las empresas que utilizan procesos ambientales en la producción venden sus productos tanto en el país como en el extranjero, en tanto que las empresas que sólo venden en territorio nacional no cuentan con procesos certificados y su proceso de producción se elabora de forma tradicional.



Tabla 4: Superficie de Producción y Control del Proceso de Producción

NOMBRE DE LA EMPRESA	Gasto de Agua (m <sup>3</sup> x Ha)	Costo del químico (x Ha)
Agrícola la Tunita	32 a 64	\$5,000
Agro invernadero la Esperanza	30	\$10,000
Agrícola los Chivos	100	\$13,000
Grupo Agrícola RIJAS	80	\$5,000
Agrícola ROAR	Sin información	\$480
Productores Agrícolas y Ganaderos el Mezcalito	60.5	\$960

*Esta tabla muestra el consumo de agua por hectárea así como el costo del químico utilizado por cada hectárea.*

La tabla 4 muestra cuáles es el consumo de agua por hectárea así como el costo del químico que se utiliza por hectárea. En lo que se refiere al gasto por agua en la empresa Agrícola ROAR, la empresa no cuenta con esa información, razón por la cual no se muestra. Los costos se muestran en pesos mexicanos.

Tabla 5: Ingresos Y Egresos Obtenidos en el Ejercicio 2012

NOMBRE DE LA EMPRESA	Ingresos	Egresos	Utilidad Bruta	% Utilidad
Agrícola la Tunita	\$1,200,000	\$840,000	\$360,000	30%
Agro invernadero la Esperanza	300,000	200,000	100,000	33%
Agrícola los Chivos	2,000,000	1,060,000	400,000	20%
Grupo Agrícola RIJAS	3,360,000	2,560,000	800,000	24%
Agrícola ROAR	5,760,000	2,000,000	3,760,000	65%
Productores Agrícolas y Ganaderos el Mezcalito	2,700,000	1,600,000	1,100,000	41%

*Esta tabla muestra los ingresos y egresos obtenidos durante el ejercicio 2012.*

La tabla 5 se refiere a los ingresos y egresos obtenidos durante el ejercicio 2012. Se observa que las empresas certificadas y que llevan un proceso de producción certificado obtuvieron mayores ingresos y que si bien sus costos también fueron mayores, la relación con sus ingresos es menor en contraste con las empresas que no cuentan con procesos certificados. Lo cual demuestra las empresas certificadas tienen mayores egresos pero también mayores ingresos, ya que gran parte de la venta de sus productos los efectúan a empresas extranjeras, las cuales tienen establecido como requisito para la compra que sean alimentos inocuos.

Tabla 6: Identificación de Partidas Ambientales en su Sistema Contable

NOMBRE DE LA EMPRESA	Activos	Costos y Gastos	Impuestos
Agrícola la Tunita	SI	SI	NO
Agro invernadero la Esperanza	NO	NO	NO
Agrícola los Chivos	NO	NO	NO
Grupo Agrícola RIJAS	NO	NO	NO
Agrícola ROAR	SI	NO	NO
Productores Agrícolas y Ganaderos el Mezcalito	NO	NO	NO

*Esta tabla muestra las partidas ambientales identificables en cada empresa.*

La tabla 6 muestra las cuentas ambientales que se pueden identificar en las empresas a partir de su sistema contable. La mayoría de las empresas no tienen establecidas cuentas ambientales para los activos, costos y gastos e impuestos ambientales que erogan.

## CONCLUSIONES

En esta investigación se ha dado a conocer un concepto, una visión empresarial, un modelo de negocios que, en la práctica, se aleja por completo de la tradición administrativa mexicana de las ganancias por las ganancias mismas, sin consideraciones muchas veces de tipo ético, alimenticio, ecológico, de protección



al medio ambiente, como deberían ser todas las acciones que emanen de la actividad humana. La tendencia internacional en el tema de Responsabilidad Social Empresarial van en aumento; cada día son más las empresas que se suscriben, sobre todo en el mundo industrializado, sin que esto tampoco sea una exclusividad, en este rumbo de RSE, con lo que ello implica en términos de protección de derechos de stakeholders, pero también medioambiental, de empleados, de proveedores y clientes, que permita a la empresa la sustentabilidad mercadológica, financiera y ecológica o medioambiental que es necesaria preservar. Las inversiones en activos fijos que contribuyen a la producción de bienes de forma ambientalmente responsable, de ahorro de agua, de energía, los costos de producción que la empresa realiza para la producción de sus cultivos, como la preparación del suelo, la compra de semilla, los gastos de operación ambientales, todos estos adicionales a las inversiones, costos o gastos de operación que no implican partidas ambientales, deben plasmarse en los Estados Financieros, a objeto de determinar en ellos el costo por el daño al medio ambiente, así como los costos o gastos que se deben destinar a resarcir el mismo daño ambiental por la producción.

Si bien, las empresas que se encuentran certificadas tienen la obligación de cambiar sus procesos productivos, realizando acciones para producir sanamente sus productos, al igual que con insumos libres de químicos, esto no se ve reflejado en sus Estados Financieros. La contabilidad proporciona no solo información económica, sino también información social y ambiental; es un error considerar que la contabilidad no tiene ningún papel en las actividades ambientales, lo cual obliga a implementar un sistema de Contabilidad Medio ambiental que lo refleje el costo-beneficio de la actuación de la empresa con respecto al medio ambiente, producto de una nueva investigación que se realizará en un futuro, a fin de darle continuidad a la presente.

## REVISIÓN LITERARIA

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Martha Sheila Gómez González es Doctora en Ciencias de lo Fiscal por el Instituto de Especialización para Ejecutivos, S.C., Profesora Asociado de la Universidad de Guadalajara, Adscrita al Departamento de Contaduría Pública del Centro Universitario de la Costa Sur. Se puede contactar en Av. Independencia Nacional 151, Autlán de la Grana Jalisco, México, correo electrónico [sheilag@cucsur.udg.mx](mailto:sheilag@cucsur.udg.mx)

Mónica Araceli Reyes Rodríguez es Doctora en Planeación Estratégica por la Universidad Popular Autónoma del Estado de Puebla, Profesora Asociado de la Universidad de Guadalajara, Adscrita al Departamento de Contaduría Pública del Centro Universitario de la Costa Sur. Se puede contactar en Av. Independencia Nacional 151, Autlán de la Grana Jalisco, México, correo electrónico [mreyes@cucsur.udg.mx](mailto:mreyes@cucsur.udg.mx)

Roberto Flores Villegas es alumno de la Licenciatura en Contaduría Pública de la Universidad de Guadalajara, Programa educativo Adscrito al Departamento de Contaduría Pública del Centro Universitario de la Costa Sur. Se puede contactar en Av. Independencia Nacional 151, Autlán de la Grana Jalisco, México, correo electrónico [roberto\\_villegas\\_25@hotmail.com](mailto:roberto_villegas_25@hotmail.com)



# **COSTOS MONETARIOS DE LA DESERCIÓN ESTUDIANTIL EN LOS PROGRAMAS ACADÉMICOS EN LA UNIVERSIDAD DE LA GUAJIRA COLOMBIA**

Marlenis Ucrós Brito, Universidad de la Guajira  
Dalmer Vargas Palacios, Universidad de la Guajira  
Charles J. Blanco M., Universidad del Zulia

## **RESUMEN**

*El objetivo de la presente investigación fue determinar los costos monetarios de la deserción estudiantil en los programas académicos de la Universidad de La Guajira-Colombia y sus extensiones 2007-2011, la investigación es descriptiva, bajo un enfoque cuantitativo. Los resultados evidencian que los costos de deserción en la Universidad de La Guajira, es un indicador relevante en la medida que refleja el grado de eficiencia de sus políticas institucionales. Sin embargo, la estimación de los costos monetarios y las tasas de deserción, presentan diferencias de acuerdo a la población y periodos analizados, las cuales son: mayor tasa de deserción y costos, tanto en la sede principal como en las extensiones, fue el correspondiente al segundo periodo académico del 2010, donde el rango de la tasa de deserción, osciló entre el 12.88 % y el 27.29%, alcanzando altos costos, de acuerdo a los programas académicos relacionados en estos rangos. También se observó, que la tendencia más alta en la generación de mayores tasas de deserción y costos son los programas ofrecidos en las extensiones de Maicao, Fonseca y Villanueva. Este indicador se ve afectado en su tendencia por diversas causas, donde los factores más relevantes son los siguientes: bajo rendimiento académico, la falta de orientación profesional y el escaso apoyo institucional.*

**PALABRAS CLAVES:** Costos Monetarios, Deserción estudiantil, Programas Académicos, Universidad de la Guajira, Colombia

## **MONETARY COSTS OF THE STUDENT DESERTION IN THE ACADEMICS PROGRAMS IN THE UNIVERSITY OF LA GUAJIRA-COLOMBIA**

### **ABSTRACT**

*The objective of the present investigation was to determine the monetary costs of the student desertion in the academic programs of the University of La Guajira-Colombia and their extensions 2007-2011, the investigation is descriptive, under a quantitative approach. The results evidence that the costs of desertion in the University of La Guajira, are an excellent indicator in the measurement that reflects the degree of efficiency of its institutional policies. However, the estimation of the monetary costs and the rates of desertion, present differences according to the population and analyzed periods, which are: greater rate of desertion and costs, as much in the main seat as in the extensions, was the corresponding one to the second academic period of the 2010, where the rank of the rate of desertion, oscillated between 12,88% and the 27,29%, reaching high costs, according to related academics programs in these ranks. Also it was observed, that the highest tendency in the generation of greater rates of desertion and costs is the programs offered in the extensions of Maicao, Fonseca and Villanueva. This indicator is affected in its tendency for to many causes, where the most excellent factors are the following ones: under academic efficiency, the absence of professional direction and the little institutional support.*

**JEL:** I2, I22, I23



**KEYWORDS:** Monetary costs, student Desertion, Academics Programs, University of La Guajira, Colombia

## INTRODUCCION

En el sistema de educación superior colombiana, se han producido cambios fundamentales caracterizados por el incremento de Instituciones de Educación Superior (IES), los cuales se manifiestan en el aumento de la cobertura en matrícula, sin unas óptimas condiciones de calidad de los programas académicos; escasos recursos económicos para su funcionamiento, como es el caso de las universidades públicas; desorganización académica-administrativa de las mismas; deficiencias de los profesores en el desarrollo de las funciones de docencia, investigación y proyección social; falta de apoyo académico y socioeconómico de los estudiantes de escasos recursos (Bienestar Universitario, becas, subsidios, etc.); modelos currículos incoherentes con el Proyecto Educativo Institucional-PEI y la carencia de un eficiente sistema de información estadística. Esto ha impulsado a considerar la deserción estudiantil, como la imposibilidad de retener al estudiante matriculado en un programa académico, lo que podría calificarse como un bajo índice de eficiencia para las mismas.

El propósito de la investigación fue determinar los costos monetarios de la deserción estudiantil en los programas académicos de la Universidad de La Guajira-Colombia y sus extensiones 2007-2011, con el fin de instituir el modelo para calcular los costos monetarios relacionados con la deserción de sus programas. Esta investigación se presenta organizada como sigue: En la sección de revisión de literatura se plantean los argumentos que sustentan el estado de la deserción en la educación superior y sus estadísticas en el SPADIES (Sistema de Prevención y Atención de la Deserción en las Instituciones de Educación Superior), cuyo objetivo es el seguimiento sobre las cifras de la deserción de estudiantes de la educación superior con el fin de identificar su comportamiento, causas, variables y riesgos de la deserción en este nivel de formación, para luego brindar el apoyo que permita alcanzar la permanencia del estudiante en las universidades. Posteriormente se presenta la metodología utilizada, en donde describe los procedimientos para calcular la tasa de deserción por periodo académico y el cálculo del costo monetario. Seguidamente se presentan los resultados de la investigación y conclusiones.

## REVISION LITERATURA

En la literatura relacionada con la deserción se distinguen varios conceptos que permiten clasificarla de acuerdo con el tiempo de permanencia en el sistema educativo. Castaño (2004). Dentro de este marco de referencia, Salcedo (2010), efectuó análisis de los diferentes estudios realizados en Colombia sobre la deserción y los factores que la causan. En general, en los estudios empíricos previos se presentan una información en términos cuantitativos de la deserción de los estudiantes de pregrado en la Universidad de Ibagué, señalando la gravedad del problema y el escaso nivel de atención institucional, generalizada en la mayoría de Instituciones de Educación Superior, (IES) en Colombia. Más de la mitad de los estudiantes universitarios abandonan sus carreras sin obtener un título profesional; una alta proporción de estudiantes prolongan el tiempo de estudios generando una alta rotación interna. González y otros (2008). También, las estadísticas en el SPADIES (Sistema de Prevención y Atención de la Deserción en las Instituciones de Educación Superior, 2012), reflejan altas tasas de deserción en las universidades colombianas y en especial en las instituciones de educación superior en el Caribe colombiano.

## METODOLOGIA

En esta investigación se utiliza como muestras, la población estudiantil y las estadísticas de los últimos cuatro años (2008-2011) de los estudiantes que han desertado de los diferentes programas académicos de la Universidad de La Guajira.



En la primera fase, se emplearon las estadísticas de la Oficina de Admisiones, Registro y Control Académico de la Universidad de La Guajira, que permitieron determinar la tasa de deserción por periodo académico. Posteriormente se aplicó el cálculo del total de alumnos desertores, entre el total de alumnos matriculados en el mismo periodo multiplicados por cien, para encontrar la tasa de deserción. En la segunda fase, se calcula el costo monetario de deserción por programa, donde se estableció el valor de las matrículas y complementarios en los distintos programas y periodos académicos y éstos resultados se multiplicaron por los totales de alumnos desertores correspondientes a los periodos académicos analizados.

Tabla 25: Población Estudiantil Universidad de la Guajira

Programas académicos	Población estudiantil
Administración de Empresas (Riohacha)	563
Contaduría Pública (Riohacha)	1088
Ingeniería Industrial	550
Ingeniería Ambiental (Riohacha)	322
Licenciatura Pedagogía Infantil	444
Licenciatura Etnoeducación	703
Trabajo Social	636
Artes Visuales	7
Ingeniería de Sistemas	340
Licenciatura en Educación Física	158
Tecnología en Acuicultura	11
Administración de empresas (Maicao)	360
Administración de Empresas (Villanueva)	131
Biología	153
Ingeniería Ambiental (Fonseca)	144
Tecnología en Gerencia en Farmacia	33
Trabajo social (Fonseca)	133
Trabajo Social(Maicao)	213
Trabajo social (Villanueva)	126
Administración turística y Hotelera	179
Ingeniería Civil	419
Ingeniería Mecánica	227
Negocios Internacionales	246
Técnico profesional en Operación Turística	13
Técnico Profesional en Administración Pública	59
<b>TOTAL</b>	<b>7.258</b>

En esta tabla se describen las estadísticas de la población estudiantil por programas académicos, que hicieron parte de las muestras, adyacente se relacionaron con las estadísticas de los últimos cuatro años (2008-2011), para obtener el cálculo de las tasas de deserción y los costos .Fuente: la Oficina de Admisiones, Registro y Control Académico de la Universidad de La Guajira

En la tercera fase, para el cálculo de la deserción acumulada, se aplicaron las siguientes fórmulas:

$$\text{Deserción} = (1 - \text{Retención}) (1)$$

También se analizó la permanencia, calculando el tiempo de duración de la carrera para cada uno de los estudiantes graduados, durante las cinco (5) cohortes analizadas, teniendo en cuenta el periodo académico en el cual se matricularon por primera vez. En este sentido, el promedio de permanencia de los programas se determinó, así:

$$P = \sum p_i / N (2)$$

En síntesis, las fases expuestas anteriormente permitieron calcular la tasa de deserción y el costo por periodo académico para instituir el modelo para deducir los costos monetarios de la deserción de los programas académicos objeto de estudio.



## RESULTADOS

Los resultados muestran que aplicando la metodología descrita en la primera y segunda fase, se determina la tasa de deserción por periodo académico. La Tabla 2, presenta las tasas de deserción con mayores valores en los siguientes programas: Educación Física Biología, Ingeniería Industrial, Contaduría Pública, Ingeniería Civil, Ingeniería Mecánica y Ingeniería Ambiental. En resumen tasas de deserción que oscilaron en el rango entre el 12.88% y el 27.29%.

Tabla 2: Tasas de Deserción

Programas	Periodo académico	Alumnos matriculados	Alumnos Desertores	Tasas deserción	Costo matricula
Contaduría publica	2010-2	1.153	223	19.34%	618.000
Ingeniería Industrial	2010-2	547	108	19.66%	618.000
Ingeniería Civil	2010-2	299	51	17.07%	618.000
Ingeniería Ambiental	2010-2	286	37	12.88%	618.000
Ingeniería Mecánica	2010-2	213	38	18.07%	618.000
Educación fisica	2010-2	133	36	27.29%	618.000
Biología	2010-2	127	27	21.49%	618.000

*En esta tabla se muestra el número aproximado de estudiantes en el segundo periodo académico (2010-2), matriculados, desertores, tasa deserción y costo matricula en la sede principal en la Universidad de la Guajira. Fuente: Elaboración Propia.*

En la tercera fase, se aplican las fórmulas descritas en la metodología, que permitieron estimar los costos monetarios y validar el modelo para calcular los costos monetarios que genera la deserción de los programas académicos en la Universidad de la Guajira. La tabla 3, presenta la estimación de los costos monetario en los siguientes programas: Contaduría Pública con \$137.814.000, porque es el programa con mayor número de estudiantes desertores, le sigue Ingeniería Industrial con \$ 66.744.000. En resumen los costos monetarios con valores más altos oscilaron en el rango entre el \$137.814.000-\$66.744.000 respectivamente.

Tabla 3: Estimaciones de los Costos Monetarios

Programas	Periodo académico	Costos monetarios
Contaduría publica	2010-2	137.814.000
Ingeniería Industrial	2010-2	66.744.000
Ingeniería Civil	2010-2	31.518.000
Ingeniería Ambiental	2010-2	22.866.000
Ingeniería Mecánica	2010-2	23.484.000
Educación fisica	2010-2	22.248.000
Biología	2010-2	16.686.000
Costos (Monto dejado de percibir) deserción		<b>321.360.000</b>

*En esta tabla se muestran los costos monetarios del periodo 2010-2. Evidencia que este modelo se puede aplicar en todos los programas académicos, en la sede principal de la Universidad de la Guajira, se deja de percibir el monto de \$321.360.000, a causa de la deserción estudiantil. Fuente: Elaboración Propia.*

También, se observó que en los programas académicos ofrecidos en las extensiones de Maicao, Fonseca y Villanueva, muestran tendencias altas en la generación de mayores tasas de deserción. La Tabla 4, presenta las tasas de deserción con mayores valores en los siguientes programas de las extensiones: Maicao, Fonseca y Villanueva en el programa de Trabajo Social, Administración de Empresas en Maicao y Villanueva, Ingeniería Ambiental en Fonseca. En resumen tasas de deserción que oscilaron en el rango entre el 20.99% y el 27.29%.



Tabla 4: Tasas de Deserción Programas Académicos Extensiones Universidad de la Guajira

Programas Extensiones	Periodo académico	Alumnos matriculados	Alumnos Desertores	Tasas deserción	Costo matricula
Trabajo Social-Maicao	2010-2	283	77	27.29%	618.000
Administración de empresas-Maicao	2010-2	299	63	20.99%	618.000
Ingeniería Ambiental-Fonseca	2010-2	135	30	22.44%	618.000
Trabajo Social-Fonseca	2010-2	174	47	27.29%	618.000
Administración de empresas-Villanueva	2010-2	122	28	22.59%	618.000
Trabajo Social-Villanueva	2010-2	155	42	27.29%	618.000

*En esta tabla se muestra el número aproximado de estudiantes por periodo académico, matriculados, desertores, tasa deserción y costo matricula en segundo periodo académico del 2010 en las extensiones de los Municipios de Maicao, Fonseca, Villanueva, adscritas a la sede principal en la Universidad de la Guajira. Fuente: Elaboración Propia.*

Los altos costos monetarios que genera la deserción de los programas académicos en las extensiones adscritas a la Universidad de la Guajira son los siguientes: La tabla 5, presenta la estimación de los costos monetario en los programas: Trabajo Social en Maicao, \$47.586.000, porque es el programa con mayor número de estudiantes desertores, le sigue Administración de Empresas con \$ 38.934.000; Trabajo Social en Fonseca, \$29.046.000 y Villanueva, \$25.956.000; Ingeniería Ambiental en Fonseca, \$18.540.000; Trabajo Social en Villanueva \$17.304.000 respectivamente.

Tabla 5: Estimaciones de los Costos Monetarios-Extensiones, Universidad de la Guajira

Programas-Extensiones	Periodo académico	Costos monetarios
Trabajo Social-Maicao	2010-2	47.586.000
Administración de empresas-Maicao	2010-2	38.934.000
Ingeniería Ambiental-Fonseca	2010-2	18.540.000
Trabajo Social-Fonseca	2010-2	29.046.000
Administración de empresas-Villanueva	2010-2	17.304.000
Trabajo Social-Villanueva	2010-2	25.956.000
<b>Costos (Monto dejado de percibir) deserción</b>		<b>177.366.000</b>

*En esta tabla se muestran los costos monetarios del periodo 2010-2. Evidencia que este modelo se puede aplicar en todos los programas académicos, en las extensiones adscritas a la sede principal de la Universidad de la Guajira, se deja de percibir el monto de \$177.366.000, a causa de la deserción estudiantil. Fuente: Elaboración Propia.*

En consecuencia, en esta investigación el cálculo de las tasas de deserción en los periodos 2007-2011 en la primera fase y la estimación de sus costos por programas académicos en la segunda y tercera fase, finalmente permitieron validar el modelo propuesto para calcular los costos monetarios relacionado con la deserción, donde se evidencia que el segundo periodo académico (2010-2), es el que genera mayores tasas de deserción y costos en diferentes programas académicos en la Universidad de la Guajira-Colombia y sus extensiones.

## CONCLUSIONES

La validación del modelo propuesto para la estimación de los costos de la deserción en Universidad de la Guajira, a través de las fases primera, segunda y tercera, permitió internamente a la Institución estimar los costos por la deserción estudiantil en todos sus programas académicos en la sede central y sus extensiones. Además, al conocer este indicador relevante podría ahondar en encontrar los factores asociados a esta problemática; asimismo mide la eficiencia y eficacia de sus políticas. En términos generales, como consecuencia de lo anterior, la universidad de la Guajira, deja de percibir por concepto de este fenómeno \$3.720.367.572, de acuerdo a los periodos objeto de estudio. Teniendo en cuenta estas consideraciones, se evidenció que en los periodos analizados (2007-2011), la mayor tasa de deserción y costos, tanto en la sede principal como en las extensiones, fue el correspondiente al segundo periodo académico del 2010, asciende \$498.726.000. Este indicador se ve afectado en su tendencia por diversas



causas de deserción, donde se destacan los factores más relevantes son los siguientes: bajo rendimiento académico, la falta de orientación profesional y el escaso apoyo institucional.

### Limitaciones

Dentro de las limitaciones hay que resaltar, las estadísticas no son homogéneas en los últimos cinco (5) años en las diferentes dependencias de la Universidad de la Guajira, deben hacer esfuerzos para producir sus datos estadísticos, para que en futuras investigaciones se pueda evaluar la tendencia real del indicador de la deserción y sus costos y sus causas. Asimismo, esperamos que la metodología propuesta el modelo para estimar los costos de la deserción, sea replicada para darle validez y confiabilidad a los resultados de esta investigación.

## **APÉNDICES**

Calculo de deserción acumulada

$$\text{Deserción} = (1 - \text{Retención}) (1)$$

Teniendo que,  $\text{Retención} = (M_t - N_t - T_t + G_{t-1}) / M_{t-1}$

Donde:

$M_t$  = Matricula total en el periodo t de los programas de pregrado.

$M_{t-1}$  = Matricula total en el periodo t – 1 de los programas de pregrado.

$N_t$  = Matriculados en primer semestre por primera vez en el periodo t de los programas de pregrado.

$T_t$  = Esta variable incluye los matriculados por transferencias recibidas, reintegros y demás formas de vinculación de personas que pertenecieron a algún nivel de educación superior, es decir, incluye aquellos estudiantes que no estaban matriculados en el periodo inmediatamente anterior.

$G_{t-1}$  = Graduados del periodo t-1.

El cálculo se realizó para cada periodo académico, desde el I -2007 hasta el II - 2011, donde la deserción acumulada se reporta como el promedio de los resultados.

$$P = \sum p_i / N (2)$$

Donde:

$P_i$  = Permanencia de cada alumno graduado durante las cinco (5) cohortes analizadas.

$N$  = Número total de alumnos graduados durante las cinco (5) cohortes de este estudio.

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Marlenis Ucrós Brito, Doctora en Ciencias Humanas de la Universidad del Zulia, docente asociado, de la Universidad de la Guajira, adscrita a la Facultad de Ciencias Económicas y Administrativas. Se puede contactar en el km. 5 vía Maicao, Universidad de la Guajira. Riohacha, Colombia, correo electrónico: [mucros@uniguajira.edu.co](mailto:mucros@uniguajira.edu.co), [umarlenis@hotmail.com](mailto:umarlenis@hotmail.com).



Dalmer Vargas Palacios, Especialista en revisoría fiscal, docente catedrático de costos y régimen contable en la Universidad de la Guajira. Se puede contactar en el km. 5 vía Maicao, Universidad de la Guajira. Riohacha, Colombia, correo electrónico: [dvargas@uniguajira.edu.co](mailto:dvargas@uniguajira.edu.co).

Charles J. Blanco M., Dr. En Ciencias Gerenciales, Coordinador de la Biblioteca Raúl Osorio adscrita a la Facultad de Humanidades y Educación de la Universidad del Zulia. correo electrónico: [charlesmmartes@hotmail.com](mailto:charlesmmartes@hotmail.com)



# ENFOQUES Y PERSPECTIVAS EN EL ESTUDIO DE ENCADENAMIENTOS PRODUCTIVOS Y CLÚSTER

Elda Magdalena López Castro, Universidad Veracruzana

María Luisa Velasco Ramírez, Universidad Veracruzana

Jorge Rafael Olvera Carrascosa, Universidad Veracruzana

Rubén Darío López Castro, Universidad Veracruzana

## RESUMEN

*En la actualidad la base de cualquier economía (pública o privada) se encuentra en su capacidad de gestión, en la forma en que hacen negocios y pactan sus procesos de compra venta. En este documento, parte de uno más extenso, hacemos una revisión crítica de los estudios y aplicaciones que sobre encadenamientos productivos y clúster se han publicado, tratando de llevar a lector por un sendero que descubra la importancia que el estudio y análisis de estos fenómenos económicos revisten tanto para el desarrollo económico de un país o región, a través de la identificación de sectores estratégicos, así como en aspectos de generación y distribución de innovaciones y conocimiento.*

*La globalización ha marcado en el contexto actual, una diversidad de formas de comercio, algunas veces difícil de sobrevivir para empresas pequeñas y es a través de la integración de clústeres como han logrado mantenerse, salir adelante y en varios de los casos expandirse. Los eslabones que forma la relación cliente-empresa-productor es determinante en el éxito de cualquier integración económica por incipiente que sea, es por eso que en este documento revisamos una serie de investigaciones que documentan estudios empíricos y teóricos, a fin de identificar los aspectos más importantes en la creación, gestión y evolución de los encadenamientos productivos y clústeres de diversas regiones y la forma en que han sido abordados y aplicados a la realidad económica y contextual de cada país o región, para concluir en la forma en que son estudiados para así, definir su caracterización en sectores específicos y su impacto en el desarrollo regional.*

Palabras clave: Encadenamiento productivo, clúster, desarrollo regional

## APPROACHES AND PERSPECTIVES IN THE STUDY OF PRODUCTION LINKAGES AND CLUSTER

### ABSTRACT

*At present the basis of any economy (public or private) is in its management capacity, in the way they do business and covenant of sale processes. In this paper, part of a more extensive one, we critically review the studies and applications about cluster and production linkages that have been published, trying to take the reader on a path to discover the importance of the study and analysis of these economic phenomena coat both for the economic development of a country or region, through the identification of strategic sectors, as well as its paper as generators and spillovers of innovation and knowledge.*

*Globalization has set in the present context, a variety of forms of commerce, sometimes difficult for small business to survive, and is through integration of clustering and better managed practices the way to stay, getting ahead and in several cases expand. The links former by the client-company-producer relations is critical to the success no matter how incipient level of economic integration it has. Is why in this paper we review a number of researches documenting empirical and theoretical studies in order to identify important areas in creation, management and development of production chains and clusters of various regions, and the way they have been addressed and applied to economic reality and context of each*



*country or region, concluding with the way they are studied to so, define its characterization in specific sectors and their impact on regional development.*

**JEL** D51, D57, F15, R11, R12

**KEYWORDS:** Productive linkage, cluster, regional development

## **INTRODUCCIÓN.**

El presente trabajo forma parte de un documento más extenso sobre una investigación referida a los “Encadenamientos Productivos”. Estas literaturas, artículos científicos en su mayoría, muestran hallazgos de los últimos años, sobre tópicos relacionados con el tema central encadenamientos productivos, y su análisis se integra como parte de un documento más amplio.

El objetivo de la presente compilación es mostrar el estado que guardan algunas de las más recientes investigaciones y que pueden sumarse como referencia del tema de estudio y la forma en que este ha sido abordado, tanto de forma teórica como en ejercicios prácticos y desde perspectivas cualitativas y cuantitativas

Partimos del análisis conceptual de encadenamientos productivos como un gran resumen de varios autores y de ahí damos lugar a diferentes trabajos que permiten establecer un marco conceptual, contextual y metodológico para abordar el tema central. La mecánica de presentación es de acuerdo a la fecha en que fueron realizadas y publicadas las investigaciones.

### Encadenamientos Productivos

Diversas corrientes han surgido en torno a la descripción e interpretación de las agrupaciones de empresas, intentando responder ¿cómo? ¿por qué?, y en ese sentido para esta investigación ¿para qué?. En las siguientes líneas haremos una revisión de algunas de las corrientes teóricas que plantean el surgimiento, operación e importancia de estos encadenamientos y de las formas de organización territorial económica.

El concepto de enlace surge “como un criterio para la planeación de inversiones en los proyectos de desarrollo” (Furió-Blasco, 1998, pág. 33). Furió (1988) cita el objetivo de evaluar las decisiones de inversión que define a los enlaces o eslabonamientos dada por Hirshman las decisiones de inversión se evalúan “no sólo por su contribución inmediata a la producción sino también por el impulso, mayor o menor, que tales decisiones probablemente inspirarán nuevas inversiones, es decir a causa de sus eslabonamientos.”

Hirshman llamó eslabonamiento hacia atrás a la dinámica que se genera “Si una actividad productiva ejerce cierta presión hacia la fabricación interna de estos insumos, a la postre, también aportaría un mercado para una industria interna de bienes de capital”, y en sentido contrario le denominó eslabonamiento hacia adelante a “la existencia de un producto dado, línea A, que es un artículo de demanda final o se utiliza como insumo en la línea B, actúa como estimulante para establecer otra línea C, que también puede utilizar A como insumo” (Furió-Blasco, 1998, pág. 34)

Los enlaces productivos requieren tiempo para desenvolverse y son el “indicador de la forma que una cosa, conduce a otra. [...] Los enlaces se centran en ciertas características inherentes a las actividades productivas que están en proceso en cierto momento.” (Furió-Blasco, 1998, pág. 94). Estas características “invitan” a otros participantes a tomar nuevas actividades, lo que deriva un “enlace de la actividad existente y la nueva” (Furió-Blasco, 1998, pág. 34).



Quizá el concepto de encadenamiento como tal no se tenga como referencia presente, sin embargo, si lo pensamos como las relaciones proveedor – empresa- cliente, veremos cómo es un tema que está de manera permanente en el argot empresarial y académico, para así poder dimensionar la importancia de llevar su estudio a niveles más estructurados y poder, así, desarrollar estrategias de crecimiento y desarrollo empresarial, regional y nacional enfocadas.

### Clúster

En las últimas décadas se ha estudiado por diversos autores la integración de aglomeraciones, éstas son sistemas basados en una densa red de eslabonamientos entre unidades de producción (Longás García, 1997, pág. 174), uno de los esquemas de organización que más auge han tomado es el denominado “cluster, palabra inglesa que expresa la aglomeración de empresas en un mismo lugar geográfico” (Corrales, 2007, pág. 185). Laguna Reyes (2010, pág.120) cita a [Turner, 2001] quien estableció que “El enfoque basado en clúster está en la frontera de la teoría del desarrollo, tanto en términos teóricos como prácticos. En lugar de enfocarse en una empresa individual, el enfoque de clúster obliga a considerar las economías regionales en términos del conjunto de empresas encadenadas y de la infraestructura de soporte.” (Laguna Reyes, 2010, pág. 120)

“Los clústeres son concentraciones geográficas de empresas e instituciones interconectadas, que actúan en determinado campo. Agrupan a una amplia gama de industrias y otras entidades relacionadas que son importantes para competir.” (Porter 2002 p.13). Continúa Porter “en un sentido amplio, los clúster representan una inédita línea de pensamiento acerca de la ubicación física, que pone en tela de juicio gran parte de la sabiduría convencional sobre cómo deberían configurarse las empresas, de qué manera pueden contribuir al éxito competitivo instituciones como las universidades y en qué sentido los gobiernos están en condiciones de promover el desarrollo económico y la prosperidad.”

Una vez clarificados de manera breve los conceptos de encadenamiento productivo y clúster, en las próximas páginas realizaremos una breve revisión de textos científicos y artículos de difusión tratando de resaltar las diversas formas de estudio y aplicación que estos conceptos tienen, su importancia y metodologías de intervención.

## **ENFOQUES Y PERSPECTIVAS EN EL ESTUDIO DE ENCADENAMIENTOS PRODUCTIVOS (EP) Y CLÚSTER**

Tratando de identificar algunas corrientes de planteamiento y estudio de los EP y los clúster, se seleccionaron para su revisión algunos artículos que tocan estos temas como centrales y desarrollan formas y metodologías de análisis. Los documentos se presentarán en orden cronológico de publicación.

### **Encadenamientos Insumo-Producto en un Municipio Fronterizo de Baja California, México**

El objetivo de la investigación es describir “los problemas específicos de compilación de la matriz de insumo -producto para Mexicali, Baja California, un municipio fronterizo con una base agrícola y un sector maquilador importantes. Además presenta los resultados de los encadenamientos hacia adelante y hacia atrás y genera un índice que combina los resultados de estos encadenamientos. Identifica los sectores clave -es decir, grupos de actividades interrelacionadas con coeficientes por arriba de la media- y detecta sectores críticos que determinan la precisión del sistema insumo-producto.” (Fuentes Aaron, 2003, pág. 151)

En los siguientes párrafos describe la metodología utilizada, misma que está basada en la agregación de ramas de actividad con base en “el Sistema de Cuentas Nacionales de México (SCNM). Para la homologación de los valores de este sistema y los de los Censos económicos respecto a las 72 ramas



establecidas por el SCNM, se utilizó el codificador de actividades y productos (CAMP) del SCNM.” (Fuentes Aaron, 2003, pág. 151)

El autor destaca como punto nodal de los hallazgos de su investigación el haber detectado la importancia del consumo como factor crítico que determina la precisión del sistema de insumo-producto. La columna de hogares en la demanda final y el trabajo en el valor agregado determinan grandemente la influencia de los índices de encadenamientos y multiplicadores. También las importaciones y exportaciones del resto del país y el extranjero son importantes para la estimación del consumo, insumos intermedios y ventas de la producción regional.” (Fuentes Aaron, 2003, pág. 169)

Este tipo de investigación permiten conocer más profundamente los flujos de bienes y servicios y quienes mantienen los liderazgos en cada área o sector, y quienes se encuentran rezagados tienen economías dependientes de otros, para así establecer las estrategias sectoriales y de gobierno que permitan a las empresas del entorno desarrollarse de una forma más estandarizada.

#### Análisis De Encadenamientos Productivos Para La Economía Regional, Base 1996.

Este apartado escrito por Pino Arrigada (2004) toca los encadenamientos a partir de los modelos de oferta y de demanda, en sus dos enfoques más tradicionales Chernery Watanabe (1958) y de Rasmussen (1956). En la definición de los parámetros requeridos para el análisis de los multiplicadores y los índices de Poder y Sensibilidad de Dispersión de Rasmussen, se encuentra un elemento prioritario y del cual se desprenden todos los cálculos posteriores: la Matriz Inversa Insumo-Producto.” (Pino Arrigada, 2004, pág. 73)

Existen dos principales multiplicadores con los cuales se define ampliamente un enfoque de demanda: “Multiplicador de la producción y Multiplicador de una expansión uniforme de la demanda” (Pino Arrigada, 2004, pág. 73). El “Multiplicador de la producción, Define el efecto final sobre todos los sectores de un incremento de una unidad en la demanda final del sector j.... Expresado de otra manera, simplemente se trata de la sumatoria de las variaciones que experimenta el Valor Bruto de la Producción, ante distintos requerimientos de demanda” (Pino Arrigada, 2004, pág. 74). De aquí se derivan los conceptos de arrastres hacia adelante o hacia atrás (Refiriendo a Pulido y Fontela, 1993). Estos efectos normalmente se dan en los proceso de producción en función de la cadena y dependencia que se establece hacia proveedores “arrastre hacia atrás”, es decir permite valorar el uso que un sector hace de los recursos de otros sectores, así como los efectos que genera. Así como el impacto que se genera hacia las compras de los clientes “arrastre hacia adelante”

Uno de los elementos importantes de realizar estudios a través de la matriz insumo producto para la definición de encadenamientos es el poder establecer el papel que juega cada sector en la economía, una vez que se son calculados de manera individual los índices [Poder y Sensibilidad De Dispersión], así como también de la apreciación combinada de ambos, derivando en una clasificación sectorial:

“Claves: Cuando el efecto de arrastre es superior a la media tanto de un sector cualquiera sobre otros sectores, como de otros sectores sobre él.

Estratégicos: Cuando el efecto de arrastre es inferior a la media de un sector cualquiera sobre otros sectores, pero mayor a ésta, en el efecto de otros sectores sobre él. La denominación de “estratégicos” apunta al hecho de que son sectores que pueden constituir posibles estrangulamientos del sistema económico.

Impulsores de la economía: Cuando el efecto de arrastre es superior a la media de un sector cualquiera sobre otros sectores, pero inferior a ésta, en el efecto de otros sectores sobre él. Es decir, produce efectos



mayores sobre la economía que los efectos que se centran en él. Islas: Ramas de actividad para las cuales ambos índices son menores a la media. Son sectores poco importantes, dado que no provocan efectos de arrastre significativos en el sistema económico, ni reaccionan en forma importante ante el efecto de arrastre provocado por variaciones en la demanda de otros sectores. Una conclusión importante del estudio es que “cuando el análisis centra su atención en la magnitud de los encadenamiento, desde la perspectiva de la capacidad de generación de efectos inducidos, entonces se concluye que las estructuras país-región responden de manera distinta, según sea el enfoque utilizado (enfoque de oferta o de demanda).” (Pino Arrigada, 2004, pág. 81)

### Innovación, Redes, Recursos Patrimoniales Y Desarrollo Territorial

Las redes son un esquema que permiten la distribución de conocimiento e innovaciones, al estar ampliamente relacionados los sectores y las empresas, crean vínculos que forzan intercambios, es por eso que cada vez más se estudian esas redes y los impactos que se derivan de su interacción dado que la existencia de relaciones de cooperación propicia una reducción de los costos de transacción interempresarial, el acceso a experiencias y conocimientos, el desarrollo de procesos de aprendizaje colectivo, de logro de nuevas soluciones a los problemas y la reducción de los riesgos de la innovación. Es importante destacar que esos impactos no son generados ni impactan a todas las empresas de manera similar, ya que mucho de eso dependerá de la capacidad de gestión de cada una de ellas, hecho que se pone de manifiesto especialmente en las redes establecidas para proyectos de investigación y desarrollo, según refiere Caravaca (2005) a [Cohen y Levinthal, 1990; Smith et al., 1991; Capello, 1995 y 1999].” (Caravaca, González, & Silva, 2005, pág. . Sección 3 párrafo 7)

Una de las condiciones que no ha sido ampliamente estudiada y desarrollada, son las redes de cooperación socio-institucionales, pese a reconocerse que el papel de los agentes socioeconómicos e institucionales resulta crucial para el fortalecimiento de las oportunidades de desarrollo local.” (Caravaca, González, & Silva, 2005, pág. Sección 3 párrafo 10)

“La propuesta de Filippi y Torre (2003), aunque limitada a las redes de carácter local, diferencia entre las empresariales y las socio-institucionales, distinguiendo las formadas por un reagrupamiento espontáneo de empresas en torno a una serie de proyectos comunes y las desarrolladas o estructuradas por organismos públicos y privados para apoyar actuaciones empresariales de carácter colectivo. Una clasificación mucho más compleja que las anteriores es la propuesta por Maillat y Kebir (1998), quienes consideran el anclaje territorial de la red y el tipo de agente, distinguiendo además no sólo entre actores socio-institucionales o empresariales, sino también entre pequeñas, medianas o grandes empresas. Por su parte, Koschatzky (2002) distingue entre redes verticales, con proveedores y clientes, y las horizontales, con otras empresas del sector, organizaciones e instituciones.” (Caravaca, González, & Silva, 2005, pág. Sección 3 párrafo 11)

El grado de apertura al exterior puede ser definido como el anclaje territorial. Cabe destacar de este documento las apreciaciones finales que hace acerca de la proximidad geográfica, ya que, aunque constituye una base indispensable para activar indirectamente las acciones colectivas, no es suficiente para poner en marcha la cooperación entre actores locales. Por otro, no hay que perder de vista la importancia que adquiere la participación en redes externas; en este último sentido, si es crucial la multiplicación, la diversificación y la conectividad de los actores locales, también lo es que formen parte de las redes, organismos e instituciones cuyos ámbitos de acción se amplíen a otras escalas, y a su vez, que los actores locales se integren en redes externas; uno u otro procedimiento puede servir para difundir conocimientos e innovaciones hacia la comunidad local.” (Caravaca, González, & Silva, 2005, pág. Sección 3 párrafo 23)



Para efectos del tema central de investigación, es importante rescatar este último apartado en función de dos situaciones, la primera es el hecho de que la proximidad geográfica no es sinónimo de trabajo intersectorial organizado, ni de éxito, y por otra parte que debe dedicarse más investigación y trabajo a las redes que se establecen con otros grupos de interés como la sociedad, las instituciones, empresas de soporte, etc., mismo que en todo momento pueden ser detonantes del éxito o fracaso de los sectores de una economía, en virtud de su permanente interrelación en el entorno.

#### Encadenamientos Productivos, Externalidades y Crecimiento Regional. Una Tipología De Comportamiento Empresarial

En esta investigación se resalta también la importancia hacia las diferentes relaciones que se dan entre los sectores, estableciendo que “la articulación productiva constituye un factor clave por su repercusión directa y por su influencia sobre otras dimensiones de la integración territorial de las unidades productivas” (Romero Luna & Santos Cumplido, 2006, pág. 51) “Los encadenamientos entre empresas y sectores presentan diversos patrones de localización espacial que son consecuencia de las características del territorio (dotación y productividad de los factores de producción, economías externas, factores socio-culturales y político-institucionales, etcétera) y de las propias características y decisiones de las empresas. (Romero Luna & Santos Cumplido, 2006, pág. 51).

Romero (2006) hace referencia a una cierta articulación interna de los sistemas productivos que favorece el crecimiento regional como resultado de la explotación de externalidades estáticas y dinámicas vinculadas al territorio y derivadas tanto de flujos reales de bienes o servicios intermedios entre unidades productivas como de flujos inmateriales de tecnología y conocimiento.” (Romero Luna & Santos Cumplido, 2006, pág. 53). Situación que se refleja en la repercusión de los vínculos hacia adelante y hacia atrás (forward and backward linkages) en la localización espacial de la actividad económica.” (Romero Luna & Santos Cumplido, 2006, pág. 52)

Es así como a partir del análisis de ciertos patrones derivados de esas articulaciones productivas de las empresas, propone una tipología de empresas que conllevan combinaciones diversas de integración funcional y territorial. De este modo, se pueden distinguir siete categorías o tipos empresariales: la empresa «doméstica», la Pyme «dependiente», la Pyme «exportadora», la Pyme «extravertida », la gran empresa «motriz» o «tractora», la gran empresa «enclave» y la gran empresa «orientada al mercado interno.” (Romero Luna & Santos Cumplido, 2006, pág. 53). Cada diferente tipo de organización por lo tanto, debe tener su trato particular ya que asumen “funciones diferenciadas dentro de un sistema productivo, mereciendo valoraciones particulares desde el punto de vista de su contribución al crecimiento regional. Por consiguiente, la composición del tejido empresarial de una región, contemplada a la luz de esta tipología, refleja las fortalezas y debilidades del sistema productivo y, en definitiva, la calidad de su tejido empresarial (Guzmán et al., 2000; Romero, 2003; Santos, 2004).” (Romero Luna & Santos Cumplido, 2006, pág. 53).

En este texto podemos observar la importancia en la identificación de los encadenamientos productivos y su clasificación de acuerdo a la función que desempeñan en el sector, a fin de poder caracterizarlos de una mejor forma y desarrollar estrategias de crecimiento inter y extra-sectorial por la fuerza del arrastre. Modalidades organizativas de los encadenamientos productivos en países de economías emergentes: el caso del sector lácteo en el Caribe Colombiano Este texto es una tesis doctoral que “aborda desde la perspectiva del pensamiento neoinstitucionalista las modalidades organizativas que se originan en las relaciones empresariales entre agentes económicos participantes del mercado lácteo de la región Caribe colombiana. Específicamente, analiza (a) si las empresas están sometidas a las fuerzas del libre mercado, (b) si establecen acuerdos de coordinación vertical ó (c), si están integradas verticalmente en su



proceso productivo, destacando los factores explicativos asociados a cada una de las modalidades (costes de transacción, contratos y mecanismos de resolución de conflictos)” (Ruíz Ramos, 2006, pág. xi).

La mayor parte de las conclusiones mostradas en el trabajo se centran en los hallazgos de la investigación de campo realizada al sector y como se dan y formalizan las relaciones intersectoriales, uno de los elementos más importantes es la amplia descripción que se hace sobre las modalidades de coordinación entre productores primarios y procesadores agro-industriales y las de coordinación costes de transacción y acuerdos: análisis de la transacción. En ambas se hace un amplio desarrollo del establecimiento de acuerdos y transacciones entre las partes y como una influye en la otra, para así finalmente realizar una serie de propuestas de estrategias específicas sobre los principales participantes de estos encadenamientos.

“Cada día más, las empresas para poder ser competitivas deben actuar eficientemente dentro de un complejo laberinto de proveedores, clientes, distribuidores y socios de negocios. Entender y optimizar las relaciones donde están inmersas las empresas, será la clave para organizar sus agrupamientos productivos que las lleve a competir en un mundo globalizado.” (Ruíz Ramos, 2006, pág. 10)

#### Iniciativas De Desarrollo Local y Fomento Del Clúster Turístico

En este documento, mas de corte práctico que científico, la autora analiza conceptualmente el clúster, sus aplicaciones y realiza una serie de acotaciones sobre el turismo, el desarrollo local, integración y desempeño del clúster para finalmente ofrecer iniciativas sobre el desarrollo del clúster turístico sobre las siguientes bases: (Varisco, 2007)

Promover los encadenamientos

Promover la calidad

Promover la integración

Crear un sistema de información

Promover la capacitación

Promover la asociatividad

Promover la institucionalidad

Como podemos ver en lo general las acciones giran en torno al desarrollo de actividades conjuntas entre empresarios e instituciones que permitan la integración de sinergias que detonen el crecimiento del sector turístico y la importancia del rol que tiene cada uno de los participantes. Destacando la identificación de los encadenamientos a fin de poder promover acciones de crecimiento y desarrollo económico.

#### Encadenamientos Productivos y Su Relación Con La Inversión Directa Extranjera

La investigación se realizó a través de un estudio en el que se visitó a más de 35 empresas transnacionales instaladas en Costa Rica bajo los regímenes de Zona Franca y Perfeccionamiento, a fin de tener identificada la distribución porcentual de las compras de bienes y servicios, para proceder a la identificación de las mejores prácticas para administrar la cadena de abastecimiento (ACA) a través de visitas personalizadas tanto a empresas transnacionales, como a pequeñas y medianas empresas (PYMES) de Costa Rica.” (Quesada, La Fuente Chrysopoulos, & all, 2008, pág. 41) Quesada Pineda (2008) cita el estudio realizado por Emiliani (2000), quien definió que el estudio por el método ACA constituye el establecimiento una estrategia que viniera a comprobar que los encadenamientos de empresas ayudan a eliminar la incertidumbre en las cadenas de suplidores. Además, el autor buscó crear mecanismos para que los diferentes suplidores se percataran de las diferentes oportunidades de que disponen al integrar una cadena de suplidores. Los tres aspectos más relevantes de esta estrategia cubrían los siguientes aspectos:



1. El reconocimiento de las prácticas o procedimientos específicos que dificultan la labor de los proveedores cuando intentan cumplir con los requerimientos de sus clientes.
2. El compromiso, por parte de los proveedores, para resolver problemas sistemáticos.
3. La evaluación de las operaciones de los proveedores y recomendaciones para mejorar las diferentes áreas involucradas

Dentro de los Hallazgos más importantes en la investigación de campo se obtuvo que “los clústeres industriales se presentan como un modelo de desarrollo para Costa Rica por medio de la consolidación de las fortalezas de los sectores industriales y de servicios propios de la demanda. Sabemos que Costa Rica cuenta con gran favoritismo para atraer inversión extranjera y la oportunidad se presenta a través de la formación de encadenamientos productivos como aspecto estratégico u operacional. Esta formación planificada de clúster, a través de encadenamientos, es un intento por compensar la debilidad del país.” (Quesada, La Fuente Chrysopoulos, & all, 2008, pág. 45)

Como podemos observar de acuerdo a estas conclusiones, nuevamente destaca el uso de la identificación de los encadenamientos productivos y de los clústeres conformados en las economías regionales y nacionales, a fin de establecer estrategias que permitan un mayor crecimiento y desarrollo económico. En este apartado se utiliza una metodología diferente, misma que se puede replicar para el análisis de otras regiones.

#### Jerarquización Sectorial de la Economía Mexicana: Un Enfoque de Teoría de Grafos

En esta investigación se identifica una nueva metodología basada en la teoría de grafos para realizar un análisis estructural de la economía mexicana; la fuente de información es la matriz de transacciones intersectoriales de la tabla nacional de insumo-producto, 2003 (INEGI, 2008).

El grafo de influencia relativa asociado a la tabla nacional permite analizar las relaciones de dominación-dependencia entre los diferentes sectores productivos en su doble vertiente de compradores y vendedores, lo que también brinda una visión estructural del comportamiento del conjunto de tales relaciones.” (Fuentes & Garcia Adelaido, 2009, pág. 2)

La base del estudio de Grafos en esta investigación es la Matriz Insumo Producto, reclasificando los sectores productivos y destacando sus relaciones de causalidad (arrastre) y cuantificando mediante varios índices sus poderes de atracción relativos (Morillas, 1995, p. 98).” (Fuentes & Garcia Adelaido, 2009, pág. 4) La aportación teórica principal del documento es la conceptualización de la matriz insumo producto como herramienta para evaluar las interrelaciones e interdependencias entre los diferentes sectores productivos de una economía, considerando que tienen pesos diferentes de acuerdo a su participación en la economía” (Fuentes & Garcia Adelaido, 2009, pág. 4)

“Recientemente se ha desarrollado un novedoso enfoque de clasificación sectorial de la estructura productiva, basado en la teoría de grafos. Esta teoría tiene un gran potencial pues integra en su desarrollo cuestiones relevantes como la importancia de las interrelaciones sectoriales, que permiten calibrar las posiciones relativas entre sectores, su orientación o los caminos por donde circula la influencia económica dentro de la estructura considerada. Por lo tanto, permite la detección de aquellos sectores clave para la economía en función de la importancia de las influencias productivas dentro de la estructura de intercambios.”

“Conceptualmente, los sectores base presentan unos encadenamientos hacia atrás menores que el promedio y hacia delante por encima de la media; éstos generan una escasa demanda, pero mucha oferta. Los sectores impulsores de la economía demandan insumos de otros sectores intermedios, consecuentemente, generan un estímulo a la producción de bienes intermedios. Los sectores independientes o aislados en general son poco atractivos, ya que provocan un menor impacto en la



economía, pues su desarrollo no afecta significativamente a los sectores que demandan sus productos, ni a los que los utilizan como productos intermedios. En tanto, los sectores clave presentan unos encadenamientos hacia atrás y hacia adelante mayores al promedio; son importantes por la demanda que producen y la oferta que generan en el resto de los sectores.” (Fuentes & Garcia Adelaido, 2009, pág. 9)

Dentro de los datos más relevantes obtenidos con esta investigación Arón García (2009) considera que la clasificación de los sectores arrojada por el método es similar al enfoque clásico “Es decir, existe correspondencia conceptual entre los sectores estratégicos, independientes, base y clave; sin embargo, difiere el reparto subyacente. Esto se debe a la posición de centralidad de cada sector en la red económica, que les permite transmitir unos efectos totales sobre la economía con relativa rapidez o lentitud, jugando un papel importante o no en la intermediación de las relaciones intersectoriales del resto de la economía.” (Fuentes & Garcia Adelaido, 2009, pág. 23)

### Identificación de sectores estratégicos en la economía de Aguascalientes

González Acolt, describe que el propósito de su investigación es “identificar los sectores estratégicos de la economía de Aguascalientes, utilizando la Matriz Insumo Producto (MIP) estatal y una de las metodologías ampliamente empleada en la selección de sectores líderes en la economía: los índices de Rasmussen.” (González Acolt, Díaz Flores, & Leal Medina, 2010, pág. 40)

Una vez analizada de manera general la estructura económica del Estado misma que es altamente concentrada en algunas actividades productivas, establece que es “importante identificar cuál es el grado de interdependencia, mediante los eslabonamientos o encadenamientos que tienen estas ramas dentro del sistema económico. Esto permitiría detectar su posible limitación, potencial y capacidad de arrastre para inducir efectos multiplicadores sobre otras ramas productivas. De tal manera que, dentro del conjunto de opciones de estrategias de desarrollo económico en Aguascalientes, se tenga en consideración las posibles ramas que puedan representar un escollo o amplios eslabonamientos en el aparato productivo económico” (González Acolt, Díaz Flores, & Leal Medina, 2010, pág. 41)

Justifica su investigación y el uso de la Matriz Insumo Producto a partir de las siguientes consideraciones: “a) La inexistencia de una herramienta que identifique las interrelaciones de los sectores económicos clave en el proceso de desarrollo económico del Estado. A pesar de que del Plan de Desarrollo del Estado de Aguascalientes 2004-2010 en el apartado referente a bienestar económico se propone identificar las actividades económicas estratégicas con el fin de estimular el desarrollo y la competitividad estatal.

b) La identificación de sectores líderes en la economía de Aguascalientes, serviría de apoyo – conjuntamente con otras herramientas de análisis-, a quienes toman las decisiones de la esfera pública, en su estrategia de fomento al desarrollo económico en la entidad.” (González Acolt, Díaz Flores, & Leal Medina, 2010, pág. 41)

Las conclusiones a las que llega en función de la metodología trabajada es que “como lo planteara el propio Rasmussen, sus índices tienen limitaciones y deben considerarse como elementos descriptivos que muestran la interdependencia de la economía, por lo tanto, los resultados del análisis propuesto deben interpretarse con mucho cuidado. Además, la identificación de sector clave se realizó mediante sus efectos de encadenamiento con otros sectores productivos, no obstante, existen otras variables y elementos que deben considerarse al definir un sector como importante en la estrategia de crecimiento y desarrollo económico de un Estado” (González Acolt, Díaz Flores, & Leal Medina, 2010, pág. 47)

### **CONCLUSIONES**

En esta muy sucinta selección de textos relativos al estudio de encadenamientos productivos y clúster, podemos observar de manera concreta como el área de aplicación y estudio de los mismos se vuelve



extensa. Los mecanismos y metodologías de aproximación nos permiten abordar el estudio de las relaciones de proveeduría y suministro de bienes y servicios a niveles que van desde lo local, a lo regional y nacional, definiendo en la importancia de su estudio el impacto que generan en el desarrollo económico.

Por otra parte podemos ubicar como en su análisis y desarrollo se deben considerar no solo los participantes directos de las operaciones y las redes que se generan, si no, también a aquellos involucrados de manera indirecta, como son las instituciones del sector público (dependencias) así como las del sector educativo, que hoy en día deben ser parte medular del estudio y potencialización de las capacidades del sector privado, a través de las investigaciones profundas y científicas que sobre cada sector puedan darse.

Finalmente es menester obligado referir en esta conclusión el papel trascendental que forman en las últimas fechas este tipo de estructuras, que de esta forma pretenden dar vida a las pequeñas y medianas empresas, que con base en la organización e integración, pueden volverse entidades idealmente constituidas y competitivas para hacer frente a las grandes transnacionales y a los retos que el comercio globalizado presenta en el día a día.

1 Los estudios de Hirshman sobre encadenamientos o eslabonamientos productivos se dan en su obra El comportamiento de los proyectos de desarrollo, de editorial Siglo XXI, México, 1969 (texto original: Development Projects Observed, The Brookings Institution; Washington,D.C.)

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Elda Magdalena López Castro, Docente de tiempo completo de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Xalapa y Estudiante del Doctorado en Ciencias Administrativas y Gestión para el Desarrollo. [eldlopez@uv.mx](mailto:eldlopez@uv.mx)

María Luisa Velasco Ramírez Docente de tiempo completo de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Xalapa, [mluisavel@hotmail.com](mailto:mluisavel@hotmail.com)

Jorge Rafael Olvera Carrascosa Docente de tiempo completo de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Xalapa, [jolvera@uv.mx](mailto:jolvera@uv.mx)

Rubén Darío López Castro Técnico Académico de tiempo completo de la Facultad de Ciencias Biológico Agropecuaria y Docente de la Licenciatura en Sistemas Computacionales Administrativos campus Tuxpan, Ver, de la Universidad Veracruzana [darlopez@uv.mx](mailto:darlopez@uv.mx)



# MODELOS DE CALIDAD Y SU IMPACTO EN LA PERCEPCIÓN DEL SERVICIO DE USUARIOS Y TRABAJADORES EN UN HOSPITAL GENERAL DE MÉXICO

Ernesto Geovani Figueroa González, Universidad Juárez del Estado de Durango

Carlos Antonio Iturbide Urrutia, Universidad Juárez del Estado de Durango

Claudia Berenice Cano López De Nava, Universidad Juárez del Estado de Durango

## RESUMEN

*Este trabajo se sustenta en literatura sobre teoría de las organizaciones, desarrollo organizacional y teoría de sistemas, para su desarrollo se toma como base la interrelación que existe entre el proceso de planeación y ejecución de los procesos y modelos de calidad en el Hospital General de Zona no. 1 del Instituto Mexicano del Seguro Social Durango y su impacto en la percepción del servicio de usuarios y trabajadores, estos elementos en su conjunto aportan las bases conceptuales y los criterios a partir de los cuales se abordó este estudio descriptivo y exploratorio. Se utilizó el método cuantitativo para conocer y describir el estado actual de la calidad de los servicios. El objetivo de este trabajo es realizar un análisis de los programas de calidad implementados en el hospital e identificar acciones que mejoren su funcionamiento y resultados. En general los resultados alcanzados muestran satisfactorio el desempeño de los programas implementados y señalan la conveniencia de darle continuidad al Sistema de Calidad.*

**PALABRAS CLAVE:** modelos de calidad, percepción, servicio

## QUALITY MODELS AND ITS IMPACT ON THE PERCEPTION OF SERVICE USERS AND WORKERS IN A GENERAL HOSPITAL MEXICO

### ABSTRACT

*This work is supported by literature on organizational theory, organizational development and systems theory, for its development builds on the interrelationship between the planning process and implementation of processes and quality models in the General Hospital no. 1 of the Mexican Social Security Institute Durango and its impact on the perception of service users and workers, these elements together provide the conceptual basis and the criteria by which addressed this descriptive and exploratory study. Quantitative method was used to discover and describe the current state of the quality of services. The aim of this paper is to analyze the quality programs implemented in the hospital and identify actions to improve their performance and results. In general, the results obtained show satisfactory performance of the programs implemented and indicate the advisability of giving continuity to the Quality System.*

**JEL:** J28, L20, M19

**KEYWORDS:** quality models, perception, service

## INTRODUCCIÓN

La necesidad de la implantación de los modelos de calidad en el Instituto Mexicano del Seguro Social (IMSS) Durango, está ligada a la existencia de recursos escasos; la discrecionalidad en la toma de decisiones; las diferencias en los objetivos necesidades y motivaciones entre diferentes personas y grupos



y la propia complejidad de la realidad organizativa. El crecimiento constante en la población derechohabiente y beneficiaria del IMSS a nivel nacional y particularmente en el estado de Durango, en los últimos años no ha sido paralelo con los presupuestos, infraestructura, personal y administración del instituto, circunstancia que ha originado que cada vez sea más difícil para el mismo, cumplir con sus objetivos. Ante la limitación de recursos financieros, el IMSS delegación Durango debe poner énfasis en la eficiencia y la efectividad de su administración, características que se pueden obtener si se cuenta con un modelo de gestión de la calidad, para acomodar lo existente de forma distinta.

Una de las áreas relacionadas con el manejo de los recursos del instituto, es el Hospital General de Zona (HGZ) no. 1, el cual es el pilar en cuanto a servicios médicos de primero y segundo nivel en Durango, por la naturaleza de sus servicios el área más costosa, conflictiva y de mayor complejidad, por el grado de especialización y criterio de sus integrantes, motivo por el cual se eligió como objeto del presente trabajo. Con base en las consideraciones anteriores, el objetivo de este trabajo es realizar un análisis de los programas de calidad implementados en el HFZ no. 1, desde la percepción de los usuarios y trabajadores para proponer acciones que mejoren su funcionamiento y resultados. La investigación está organizada en cuatro apartados. En el primero tenemos la sección de revisión literaria y se presentan algunos conceptos relevantes sobre calidad y un panorama general de liderazgo, después tenemos la sección de metodología donde se explica cómo se llevó a cabo el estudio, la sección de resultados contiene una descripción del análisis de la información realizado y después tenemos las conclusiones.

## REVISIÓN LITERARIA

### Calidad

A través de los diferentes momentos de la calidad, se ha buscado la satisfacción de los usuarios mediante el uso eficiente de los recursos y la utilización de métodos que permitan la mejora continua. Existen muchos autores y precursores de los conceptos modernos de la calidad, destacando los reconocidos mundialmente como los cuatro grandes artífices de la calidad mundial: Edward Deming, Joseph M. Juran, Phillip B. Crosby y Kaoru Ishikawa. De sus aportaciones se eligieron aquellas que fueran de utilidad para la elaboración del Plan Integral de Calidad del IMSS delegación Durango, siendo los enfoques más relevantes de cada uno los siguientes. Edward Deming. Considerado el principal responsable del milagro japonés de la postguerra, hace la advertencia que “Se logran más beneficios haciendo que la gente trabaje en forma inteligente y no más duro”. Menciona la existencia de dos tipos de problemas, los ocasionados por fallas del sistema y los de operación. Deming asegura, que la administración es responsable de aproximadamente el 80% de los problemas de calidad en una organización y nos propone un sistema de calidad total (Deming, 1989).

Joseph M. Juran enfatizó que la empresa u organización que quiera emprender un nuevo rumbo en la gestión de la calidad, debe crear un clima de unidad en toda la organización, de modo que todo el mundo conozca cuál es la nueva orientación y sea ayudado a moverse según ella. La creación de esta unidad requiere afrontar fuerzas poderosas que resisten un enfoque unificado, estas fuerzas son, en su mayor parte, debidas a las no uniformidades inherentes en toda empresa. De acuerdo con Juran (1992), el mejoramiento de la calidad se compone de tres tipos de acciones: control de calidad, mejora de nivel o cambio significativo y planeación de la calidad. Phillip B. Crosby dice que “hacer las cosas bien desde la primera vez” no añade costo al producto o al servicio; pero, si se hacen mal, hay que corregirlas posteriormente, y esto sí representa costos extra para el productor y el cliente. Si se pudiera resumir en una palabra lo que significa administración de la calidad, Crosby elegiría la palabra “prevención” y hace énfasis en que la calidad es un estándar de desempeño personal (Crosby, 2000).

Kaoru Ishikawa fue conocido por su contribución a la gestión de la calidad a través del control estadístico. El desarrollo del diagrama de Ishikawa (de espina de pescado) y el empleo de las siete antiguas



herramientas de la calidad proporcionaron las capacidades básicas para el uso de la técnicas de resolución de problemas (Guajardo, 1996). Los conceptos y métodos de control de calidad se usan para resolver problemas en los procesos de producción, control de abastecimiento de materiales y control del diseño de nuevos productos; igualmente para apoyar a la alta dirección en la revisión de políticas, solución de problemas de venta personal y administración (Ishikawua, 1993). Como los otros creadores japoneses de la calidad, Ishikawa puso especial atención en desarrollar el uso de métodos estadísticos prácticos y accesibles para la industria. En forma sencilla, su trabajo se centra en la recopilación y presentación de datos, el uso del diagrama de Pareto para priorizar las mejoras de calidad y el diagrama de causa - efecto, también llamado diagrama de Ishikawa o de pescado.

### Liderazgo

Antes de describir cuales son los planteos específicos de las corrientes teóricas para el estudio del liderazgo, es posible encontrar algunas características comunes entre ellas. Gran parte de las escuelas acuerdan que el liderazgo puede ser definido como un proceso natural de influencia que ocurre entre una persona (líder) y sus seguidores. Además coinciden en que este proceso de influencia puede ser explicado a partir de determinadas características y conductas del líder, por percepciones y atribuciones por parte de los seguidores y por el contexto en el cuál ocurre dicho proceso (Antonakis, Cianciolo & Sternberg, 2004). Tanto los líderes como los seguidores poseen un estereotipo sobre cuáles son las conductas esperadas de una persona para ser considerada líder (Wofford, Wodwin & Wittington, 1998). Las teorías implícitas del liderazgo señalan las creencias acerca de cómo los líderes se tienen que comportar para ser considerados como tales y que se espera de ellos. Por otra parte existe cierto consenso en suponer que el liderazgo es necesario para guiar a las organizaciones y recursos humanos hacia objetivos estratégicos (Zaccaro, 2001).

### **METODOLOGÍA**

El objetivo de este estudio es realizar un análisis sobre el desempeño de los modelos de calidad implementados en el HGZ no. 1, partiendo de la siguiente hipótesis: las estrategias de implementación de los modelos de calidad por el HGZ del IMSS delegación Durango, no han dado resultados positivos debido en su mayoría al liderazgo. Esta investigación es un estudio de caso con base en la definición de Yacuzzi (2005): “una investigación empírica que estudia un fenómeno contemporáneo dentro de su contexto de la vida real, especialmente cuando los límites entre el fenómeno y su contexto no son claramente evidentes. (...) Una investigación de estudio de caso trata exitosamente con una situación técnicamente distintiva en la cual hay muchas más variables de interés que datos observacionales; y, como resultado, se basa en múltiples fuentes de evidencia, con datos que deben converger en un estilo de triangulación; y, también como resultado, se beneficia del desarrollo previo de proposiciones teóricas que guían la recolección y el análisis de datos.” Para este estudio se seleccionó una muestra estratificada (50% trabajadores y 50% usuarios) probabilística a través del método de muestreo aleatorio simple, utilizando números aleatorios proporcionados por la computadora (Zuwaylif, 1986) para los trabajadores de la institución y una selección por conveniencia de acuerdo a la unidad de observación, seleccionando para las entrevistas a directivos del hospital y mandos medios y para la encuesta de trabajadores se agruparon los mismos en 7 categorías (médicos, enfermería, auxiliar universal de oficinas, asistentes médicas y trabajo social, intendencia, auxiliares de áreas médicas y otras categorías. La muestra quedó conformada por 384 unidades muestrales.

### Instrumentos de Recopilación de Datos

Encuesta. Esta se aplicó en la modalidad de cédula de entrevista, es decir, el cuestionario de preguntas diseñado como instrumento de registro de las opiniones. Se elaboraron dos diferentes uno para los trabajadores de la institución y otro para los usuarios. Entrevista Este instrumento, se utilizó para obtener



datos procesados con metodología cualitativa. Permite obtener la información del entrevistado, dándole facilidad para que se expone en sus comentarios, pero con un documento previamente elaborado que permite conducir la entrevista, haciendo los registros al momento de la entrevista por escrito o con el uso de grabadoras, previa autorización del entrevistado.

## RESULTADOS

Se inició con la elaboración del formato de la encuesta como instrumento de recopilación, se realizó una prueba piloto con 5 trabajadores y 5 usuarios para evaluar el instrumento. Después de las modificaciones necesarias para darle mayor claridad se aplicó al total de unidades que componen la muestra. En lo que se refiere a la encuesta, las respuestas fueron capturadas en el programa de base de datos SPSS. Con los datos recopilados con la encuesta se calcularon algunas medidas descriptivas como promedios y medidas de desviación. Con los datos cualitativos se manejaron proporciones o se agruparon en distribuciones de frecuencias con el objeto de homogeneizar la naturaleza de los datos utilizando intervalos de las distribuciones construidas, siguiendo la regla práctica que mencionan Berenson y Levin (1992 p. 97).

Una vez capturados los datos y determinados los intervalos, y con el fin de resumir la información que contiene la muestra sobre la naturaleza de la población, se procedió a hacer un análisis descriptivo de todos los indicadores, en el que se calcularon medidas de tendencia central (media, mediana, moda), medidas de dispersión (absoluta: desviación estándar, relativa: coeficiente de variación), valores máximos, valores mínimos, graficándose las distribuciones de frecuencia respectivas. Se elaboraron tablas de contingencia, para observar la asociación entre variables.

## CONCLUSIONES

Para mejorar la calidad de los servicios que se prestan al ciudadano es preciso conocer cómo se prestan, cuáles son las buenas prácticas de gestión y cuáles son los aspectos de ésta que es necesario modificar, con el fin de mejorar el rendimiento de las organizaciones que los gestionan y dispensan. Por ello, la evaluación de la calidad de los servicios ofertados por la administración se ha convertido en un elemento esencial para lograr una administración que sepa responder a los retos derivados de la transformación de la sociedad y a las demandas de los ciudadanos, situándoles en el centro de sus decisiones.

En general los resultados alcanzados en el desarrollo de este trabajo, realizado en el HGZ no. 1 son satisfactorios con relación al desempeño de los programas implementados y señalan la conveniencia de darle continuidad al sistema de calidad institucional. Los puntos susceptibles de mejora se relacionan con la necesidad de más y mejores recursos, lograr el involucramiento y compromiso de los directivos delegacionales, mandos superiores y medios del Hospital, concertar con el sindicato para apoyo en la sensibilización de personal y del mismo sindicato, la necesidad de implementar controles que permitan dar seguimiento y enlace a la implementación de todos estos programas de una forma más sistemática y con mayor planeación y contar con un programa delegacional de capacitación que responda a las necesidades específicas del trabajador que se traduzcan en mejores servicios.

Existe poca documentación sobre la historia del movimiento de la calidad en el IMSS particularmente en Durango se obtuvo escasa evidencia documental sobre la operación de modelos, programas y proyectos implementados en el HGZ 1. En relación a la aplicación de la encuesta para la recopilación de información se observó mayor resistencia a responderlo en los trabajadores que en los derechohabientes, lo anterior en virtud de que los trabajadores manifestaron temor por su situación personal además de considerar innecesario responderla. La opinión de los derechohabientes en relación al servicio que presta el HGZ 1 es mejor que la de los trabajadores, ya que en su gran mayoría son ciudadanos de bajos recursos cuya única opción real de salud es el IMSS, por lo cual su margen de tolerancia a la demora y los trámites es mayor, aunado a ello, se encontró que un gran porcentaje de los derechohabientes en espera de consulta médica o



cualquier otro servicios son en su mayoría mujeres amas de casa, las cuáles por no tener la presión de regresar rápido al trabajo disponen de un mayor tiempo para llevar a su familia al médico y estar atentas a sus problemas de salud.

Con relación al nivel académico presentado en la descripción de la muestra se encontró que predominantemente la escolaridad de los trabajadores es media básica y básica esto debido a que un considerable porcentaje del personal de enfermería y de las categoría no médicas solo cuenta con estudios técnicos. Con relación a la filosofía que han tenido los modelos y programas de calidad todos han buscado los mismos objetivos, los cuales se han orientado en tres grandes ejes (mejora de procesos, incidir en la cultura organizacional y sustentabilidad) beneficios que se han obtenido de manera parcial y solo temporalmente ya que es fundamental la influencia y estabilidad del delegado en turno que los promueva y ejecute. La principal debilidad de los modelos y sistemas de calidad implantados en el hospital han sido en relación a que los modelos solo fueron vistos por los directivos y mandos medios como una moda pasajera o novedad del delegado en turno y no como las herramientas necesarias para implantar un sistema de calidad institucional que permanezca a través del tiempo y los directivos.

Se encontró que la percepción del trabajador es más homogénea en relación al servicio que se le presta al derechohabiente, siendo más severo que este último en su evaluación en contraste con su opinión respecto al ambiente de trabajo en donde presentó una mayor dispersión con sesgo positivo. Respecto al liderazgo los trabajadores manifestaron que sus jefes directos presentan muy poca influencia ante ellos, por lo cual se sugiere continuar con el programa de escuela de líderes ya que la participación de los directivos como promotores e impulsores del sistema de calidad institucional es de carácter estratégico.

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## BIOGRAFÍA

Ernesto Geovani Figueroa González, Doctor en Ciencias de la Educación con Maestría en Administración y Licenciado en Matemáticas Aplicadas, profesor del área de matemáticas y estadística, se le puede contactar a través del correo electrónico [geovanifigueroa@yahoo.es](mailto:geovanifigueroa@yahoo.es)

Carlos Antonio Iturbide Urrutia, Contador Público, Maestro y Doctor en Administración, ha sido profesor en diversas Instituciones públicas y privadas, conferencista, ponente e instructor en materia directiva y organizacional, se le puede contactar a través del correo electrónico [carlositurbide@hotmail.com](mailto:carlositurbide@hotmail.com)

Claudia Berenice Cano López De Nava es Doctora y Maestra en Administración, Contadora Pública, profesora en el área de economía y administración, se le puede contactar a través del correo electrónico [claudia\\_cano\\_17@hotmail.com](mailto:claudia_cano_17@hotmail.com)

Profesores de la Universidad Juárez del Estado de Durango, adscritos a la Facultad de Economía, Contaduría y Administración. Se pueden contactar en la dirección de la FECA UJED, Fanny Anitúa y priv. de Loza s/n C.P. 34200, Durango Dgo. México.



# CARACTERIZACIÓN DE EXPERIENCIAS SIGNIFICATIVAS MEDIADAS POR LAS TIC EN EDUCACIÓN SUPERIOR VIRTUAL

Paul Andrés Rugeles Contreras, Cinde-Universidad de Manizales

Beatriz Mora González, Cinde-Universidad de Manizales

Piedad María Metaute Paniagua, Cinde-Universidad de Manizales

## RESUMEN

*Este artículo da cuenta de las caracterizaciones sobre experiencias significativas en los procesos de enseñanza y aprendizaje mediados por las Tecnologías de Información y Comunicación en la Fundación Universitaria Católica del Norte, con los actores que hacen parte del programa de Ingeniería Informática. Para realizar dicha caracterización se partió de la definición del objetivo general: "Caracterizar las experiencias significativas en ambientes educativos mediados por las TIC en el Programa de Ingeniería Informática de la Fundación Universitaria Católica del Norte (FUCN)"; este objetivo se apoyó en dos objetivos específicos. El primero analizó los factores y los componentes mediadores en los procesos de enseñanza y aprendizaje, y el segundo identificó los factores potenciadores para la configuración de las experiencias significativas.*

*Se realizó una revisión de autores nacionales e internacionales en tesis de maestría, de doctorado y artículos científicos relacionados con la mediación de las TIC en educación superior, de igual forma se trabajaron conceptos relacionados con las TIC y se involucró de forma especial el referente institucional de la FUCN como aporte de gran valor. La estrategia metodológica utilizada tuvo dos vertientes, la primera fue cuantitativa utilizando para ésta encuestas virtuales como instrumento de recolección de información la segunda vertiente fue la cualitativa construida a partir de los resultados de las encuestas, utilizando como técnica de recolección de información entrevistas semiestructuradas aplicadas a grupos focales.*

*Los hallazgos de la investigación son el resultado de la aplicación de estrategias cuantitativas y cualitativas, en el caso de las estrategias cualitativas fueron abordadas a través de grupos focales, donde se encontraron componentes y factores asociados a cada tipo de actor, extraídos a partir de las diversas experiencias de éstos, involucrando el punto de vista subjetivo e intersubjetivo de sus propias vivencias acorde a su rol dentro del proceso de enseñanza y aprendizaje liderado por la FUCN. Los resultados anteriores permitieron obtener como conclusiones de la investigación para el programa de Ingeniería Informática ofrecido por la FUCN factores potenciadores para la configuración de las experiencias significativas, tales como el trabajo colaborativo fundamental para el aporte al desarrollo del ser en su interacción y aporte con y para otros, el fomento del auto aprendizaje, la autodisciplina, el análisis crítico y reflexivo, de igual forma la valoración de los diferentes estilos de aprendizaje están orientados al reconocimiento de las individualidades y al reconocimiento del sujeto desde sus aprendizajes previos, que se amplían a lo largo del artículo.*

**PALABRAS CLAVES:** Caracterización, TIC, Educación, Significativo.

## ABSTRACT

*This article reports on important experiences characterizations in teaching and learning processes mediated by Information and Communication Technologies in the Northern Catholic University Foundation, with the actors who are part of the Computer Engineering program. To obtain this characterization was based on the definition of the objective: "To characterize the significant experiences*



*in learning environments mediated by ICT in the Computer Engineering Program of the Northern Catholic University Foundation (FUCN)"; this goal relied on two goals specific. The first analyzed the factors and mediator components in the teaching and learning, and the second factor identified enhancers for the configuration of meaningful experiences.*

*A review of national and international authors Master's thesis, doctoral and scientific articles related to the mediation of ICT in higher education, just as it worked ICT-related concepts and engaged in a special way the reference institutional FUCN as the contribution of great value. The methodological strategy used was twofold, the first was quantitative using this virtual surveys as a tool for collecting information the second was built on the qualitative results of the surveys and used as a data collection technique applied to semi-structured interviews focus groups.*

*The research findings are the result of the application of quantitative and qualitative strategies in the case of qualitative strategies were addressed through focus groups, where they found components and factors associated with each type of actor, extracted from the diverse experiences of these, involving the standpoint of subjective and intersubjective their own experiences according to their role in the teaching and learning process led by the FUCN. The above results allowed us to obtain as research findings for the Computer Engineering program offered by the FUCN enhancing factors in fashioning meaningful experiences, such as collaborative work fundamental to the development impact of being in their interaction and contribution to and for others, promoting self-learning, self-discipline, critical analysis and thoughtful, just as the valuation of different learning styles are geared to the recognition of individuality and the recognition of the subject from their previous learning, extending to Throughout the article.*

**KEYWORDS:** Characterization, ICT, Education, Noteworthy

## INTRODUCCIÓN

A través del presente artículo, se pretende mostrar los hallazgos y conclusiones arrojados por la investigación “Caracterización de experiencias significativas mediadas por las TIC en educación superior virtual”, investigación que fue motivada por el interés que poseemos sobre temas relacionados con los procesos de enseñanza y aprendizaje y los cambios que se deben generar al interior de estos, buscando con ello, la realización de aportes importantes que permitan el mejoramiento de la calidad en la educación, para lo que se tomó como referente la FUCN (Fundación Universitaria Católica del Norte), especialmente su programa de Ingeniería Informática, institución reconocida como pionera en educación virtual mediada por las TIC en Colombia.

### Problema de investigación y objetivos

De acuerdo a las transformaciones sociales de esta nueva era de la sociedad denominada de la información y el conocimiento, se hace necesario que las TIC contribuyan a la dinamización de los procesos de enseñanza y aprendizaje en los diferentes niveles educativos. Especialmente, ésta dinamización deberá contribuir a la comprensión de las nuevas formas en las que el conocimiento puede producirse, difundirse e incorporarse.

En las últimas décadas, con la aparición de las TIC, se han percibido cambios acelerados en todos los sectores de la sociedad, siendo muy lentos los cambios acaecidos en el sistema educativo colombiano que, a pesar de haber sufrido reestructuraciones sustanciales en los modelos pedagógicos tradicionales, se siguen perpetuando prácticas y reproduciendo esquemas rígidos de enseñanza y de aprendizaje. Actualmente el modelo hegemónico está orientado al desarrollo de competencias en el saber, saber hacer y ser de los estudiantes para que puedan desenvolverse mejor en el mercado laboral y competitivo



mundial. Este modelo ha recibido importantes críticas, las cuales podemos sintetizar en la argumentación que presenta Mejía (2008) al decir que basarse en estándares y competencias, obedeciendo al sistema capitalista neoliberal, obliga a pasar de una educación centrada en la formación a una educación orientada a la productividad.

A pesar de los cambios, se observan falencias en las didácticas y su desarticulación de los contextos tecnológicos, percibiéndose en el sistema educativo cierta apatía en lo referente a la apropiación e incorporación de las TIC a la discusión y dinamización curricular. Al respecto, Mejía (2008) afirma que la tecnología busca hacer productos con el conocimiento a través del uso de aparatos tecnológicos, los que entran en la vida cotidiana marcando pautas en el sistema de socialización, es decir, reestructurando las clases sociales.

Si bien se reconoce la puesta en marcha de iniciativas para la consolidación del trabajo de las universidades y los centros de investigación en redes académicas para la generación social de conocimiento, tal como es el caso de la Red Nacional Académica de Tecnología Avanzada RENATA, que con el apoyo del Gobierno Nacional a través de la Agenda de Conectividad, el Ministerio de Educación Nacional y Colciencias, impulsa iniciativas para generar proyectos conjuntos de investigación y vinculación a redes especializadas que posibiliten a los participantes adquirir, compartir y desarrollar conocimientos y aplicaciones de alcance cada vez mayor; se observa que aún persiste cierta apatía de parte de las IES para consolidar proyectos conjuntos que generen nuevo conocimiento y que, de alguna forma, permitan solucionar conjuntamente las problemáticas sociales.

Este artículo busca dar cuenta de los hallazgos relacionados con las preguntas que dieron origen a la investigación “Caracterización de experiencias significativas mediadas por las TIC en educación superior virtual”, como son: ¿cuáles son las características (atributos y propiedades) de las experiencias significativas en los procesos de enseñanza y aprendizaje mediados por las TIC?, ¿cuáles son los factores que han contribuido a la configuración de dichas experiencias como significativas?, ¿cuáles son los atributos de estas experiencias que son más valoradas (o estimadas) por los actores?, ¿cuáles son las condiciones institucionales que han favorecido el fortalecimiento y posicionamiento de dichas experiencias en los escenarios educativos?

Dichos cuestionamientos se centran en identificar y caracterizar las experiencias significativas y en reconocer qué es lo que les otorga ese carácter de significativo, por ello, en la investigación se dio importancia a la experiencia del sujeto que participa activamente en los procesos de enseñanza y aprendizaje, pero también se tuvo en cuenta los factores institucionales de carácter objetivo que contribuyen a la configuración de dichas experiencias.

Por lo tanto, tendiente a dar solución a las preguntas problematizadoras, se planteó el objetivo general que consiste en, Caracterizar las Experiencias Significativas en Ambientes Educativos mediados por las TIC en el Programa de Ingeniería Informática de la Fundación Universitaria Católica del Norte (FUCN) y para alcanzar dicho objetivo general, se establecieron dos objetivos específicos que consisten en, analizar los factores y los componentes que median en los procesos de enseñanza y aprendizaje, así como la identificación de los factores potenciadores para la configuración de las experiencias significativas mediadas por las TIC para el programa en mención.

El enfoque de la investigación es de carácter hermenéutico que se orienta como “metodología de investigación cualitativa que permite considerar un acontecimiento desde una doble perspectiva, no solo como acontecimiento objetivo o material, sino como un evento que puede comprenderse e interpretarse” (Habermas, 1985, p.35).



El tipo de investigación se basó en el estudio de casos que según Stake (2007) es entendido como el estudio de la particularidad y la complejidad de un caso singular para llegar a comprender su actividad en circunstancias importantes, siendo el estudio de casos la particularización no la generalización del este. Es importante seleccionar el caso que permita maximizar nuestro aprendizaje, en lo posible el caso debe ser fácil de abordar permitiendo ubicar a los actores de manera sencilla.

En tal sentido para nuestra investigación, el método de estudio de casos se centró en la comprensión del significado de experiencias individuales que permitieron analizar eventos desde diferentes contextos, sin perder de vista el objetivo principal del caso estudiado, permitiéndonos registrar e interpretar hechos y proporcionar conocimientos en relación a la caracterización de experiencias significativas en el Programa de Ingeniería Informática de la FUCN.

## REFERENTE CONCEPTUAL

Como soporte conceptual para la investigación se tomaron algunos autores que han venido trabajando en torno a las TIC y que permitieron generar reflexiones en cuestiones relacionadas con la brecha digital, la sociedad de la información y el conocimiento, experiencias significativas y la penetración de las TIC en la vida cotidiana y en las instituciones educativas.

### De la brecha digital a la integración intergeneracional en la era digital

Es necesario abordar esta temática desde el punto de vista de Piscitelli (2009), quien afirma que existen dos tipos de brechas, una generacional y otra cognitiva en creciente ascenso, es necesario dentro de la investigación abordar temáticas como la brecha digital, por ser esta causante de desigualdades sociales entre los que pueden acceder a la información, el conocimiento y la educación y las que son marginadas de éstas posibilidades, en relación a esta temática Civallero (2006) la expone como el espacio que separa a aquellos que poseen acceso regular y efectivo a tecnologías digitales considerados como conectados y aquellos que no lo tienen considerados como desconectados.

Otro autor que aborda la brecha digital orientado a la educación virtual es Prensky (2008), quien hace alusión a dos clases principales de usuarios de tecnología según la edad, estos son nativos digitales e inmigrantes digitales. Sobre lo que expresa el autor, los nativos digitales poseen unas características particulares, estos consideran que internet es la fuente de conocimiento, centrando sus relaciones sociales a partir del uso de la tecnología (redes sociales), con manejo natural de herramientas tecnológicas inmersas en la tecnología.

De la sociedad de la información a la sociedad del conocimiento: transiciones, cambios y retos para la educación. Barbero (1992), en su artículo “Notas sobre el tejido comunicativo de la democracia” sostiene que hemos empezado un nuevo modelo de sociedad, cuya denominación hegemónica es sociedad de la información, afirma además que se puede caracterizar; siguiendo la reflexión de Castell, como un nuevo modo de producción estructuralmente asociado a un nuevo modo de comunicar que convierte al conocimiento en una fuerza productiva directa.

En lo que respecta a la sociedad del conocimiento, según Krüger (2006), se le considera como un factor del cambio social. La expansión de la educación, por ejemplo, se constituirá en la base de los procesos sociales en diversos ámbitos funcionales de las sociedades. En lo referente al término conocimiento, no se puede hablar de la sociedad del conocimiento en relación únicamente al hecho de producir cada vez más conocimiento en términos de número de personas con estudios de doctorado, sino como sistema de producción de conocimiento en donde se ponen en interrogante las suposiciones, percepciones y expectativas.



La UNESCO (2005), en su informe titulado Hacia las Sociedades del Conocimiento define tres grandes iniciativas para edificar auténticas sociedades del conocimiento: la primera como una mejor valoración de los conocimientos existentes para luchar contra la brecha cognitiva, la segunda como un enfoque más participativo del acceso al conocimiento y la tercera como una mejor integración de las políticas del conocimiento con un proyecto integral plural e inclusivo de sociedad, donde para formular dichas políticas es necesario ampliar la investigación y realizar un análisis crítico de los procesos a través de los cuales se produce y se utiliza el conocimiento para satisfacer todas las necesidades: tecnológicas, éticas, estéticas, históricas, sociales y culturales.

De la experiencia como repetición a la experiencia como posibilidad: entre los lineamientos del Ministerio y los agenciamientos de los sujetos. Con respecto a experiencias significativas en educación superior mediadas por el uso de las TIC, no se cuenta con información relevante que pueda dar cuenta de las características de dichas experiencias. El Ministerio de Educación Nacional desde el año de 1995 viene recopilando información sobre experiencias significativas que ha denominado mejores prácticas a través de la aplicación y seguimiento a un conjunto de indicadores. Sin embargo, no se ha tenido en cuenta lo significativo como interpretación subjetiva de la experiencia propia de cada sujeto, ni lo significativo como construcción con el otro, orientándose sólo a la construcción de lo significativo desde el punto de vista de un indicador.

Los autores como Larrosa (2010) y Bárcena (2005), concuerdan en que la educación debe mirarse tanto desde la experiencia como desde la práctica. Ambos autores relaciona la experiencia y la práctica, pero dándole cada uno una mirada diferente, Larrosa da más valor a la experiencia ligando el pensamiento y el sentido ya que está más cerca a la vida como factor primordial del ser humano; Bárcena da mayor prelación a la práctica como experiencia reflexiva y de sentido ya que lo que da sentido a la educación es la libertad misma como relación entre los individuos que están inmersos en el ambiente educativo.

Acorde a los planteamientos del Ministerio de Educación Nacional, no se ve explícito lo significativo como interpretación subjetiva desde la propia experiencia, que permita que cada individuo se reconfigure, se auto reflexione, así como tampoco se observa la construcción desde la otredad que le permita al individuo, al mismo tiempo que se auto transforma, transformar a otros, pero reconociendo sus diferencias y autonomía.

Por lo tanto en relación al objetivo general de la investigación, consideramos que Las Experiencias Significativas son prácticas concretas y sistemáticas relacionadas con las vivencias del sujeto que le dan sentido y le permiten generar acciones auto reflexivas que nacen desde el mismo sujeto, llevándolo a realizar transformaciones importantes para reconfigurar su vida y la de las personas con las cuales interactúa, así como la influencia e impacto en el cambio positivo de la sociedad.

## **METODOLOGIA**

En la investigación se recurrió a estrategias del orden cualitativo y cuantitativo para identificar y caracterizar las experiencias consideradas significativas en el Programa de Ingeniería Informática de la FUCN. En el caso de la estrategia cuantitativa, se recurrió a encuestas virtuales, construidas a partir de la elaboración de una matriz de dimensiones en la que se cruzó los objetivos de la investigación con las dimensiones (Ser, Saber, Saber-Hacer y Convivir) así como las variables del orden personal, académico, profesional, ciudadano, dando como resultado la construcción de indicadores que fueron la base para el diseño de las encuestas que se aplicaron a los diferentes actores (estudiantes, facilitadores, egresados y personal administrativo), relacionados con el programa de Ingeniería Informática.



En lo que concierne a las estrategias cualitativas, se optó por la realización de entrevistas semiestructuradas a grupos focales como un modo de acercamiento al estudio de casos que es definida como "una técnica de investigación que permite recolectar información a través de la interacción que desarrolla un grupo en torno a un tema determinado por el investigador" (Galeano, 2004, p. 16), otro autor que aborda la temática la define como "Los grupos focales proporcionan luces en cuanto a las creencias y actitudes que subyacen al comportamiento. Los datos relacionados con las percepciones y opiniones se enriquecen por medio de la interacción del grupo debido a que la participación individual se puede mejorar en el escenario grupal" (Morse, 2003, p.263).

## RESULTADOS

Se hace referencia a los hallazgos de los tres actores trabajados en relación con los componentes y los factores propuestos para la identificación de experiencias significativas propuestas por el MEN y fortalecida por la propia definición construida por el grupo de investigación. Hallazgos de grupo focales en cuanto a La Pertinencia:

El estudiante ve la educación virtual como un espacio en el que puede optimizar su tiempo, teniendo la oportunidad de plantear de forma libre inquietudes y opiniones, utilizando como mediadores herramientas TIC como foros y correos electrónicos con el fin de abordar temas sugeridos o libres, compartiendo aspectos personales y académicos. El facilitador se convierte en mediador para el establecimiento del diálogo, posibilitando la solución de los conflictos, siendo conciliador ante las dificultades presentadas entre los estudiantes, a la vez que explora experiencias previas de éstos, buscando que el estudiante compare lo que sabe con lo que debe saber. En lo relacionado con el personal administrativo y coordinadores, la pertinencia se ve reflejada en la libertad que tiene para desarrollar simultáneamente actividades laborales y de esparcimiento, de igual forma la utilización de las herramientas TIC le presenta soluciones sociales a través de su centro virtual de emprendimiento facilitando la inserción laboral de los empleados.

Hallazgos de grupo focales en cuanto al Empoderamiento-El estudiante asume responsabilidades y sentido de pertenencia para el desarrollo de sus actividades siendo autodidacta y recursivo, tienen apropiación de las herramientas TIC, propuestas por la FUCN y otras que el estudiante considere útiles para su proceso de aprendizaje. El facilitador, considera al estudiante como eje central del proceso educativo, es responsable de rol como docente, es consciente de la preparación continua en herramientas TIC, se orienta a formar los estudiantes en competencias, tiene claro el trabajo colaborativo como estrategia fundamental en el proceso de educación mediada por las TIC y el grupo administrativo-coordinador, tiene en cuenta los ritmos de aprendizaje del estudiante a través de la estructuración de los currículos, así como flexibilidad espacio temporal para el desarrollo de las prácticas académicas.

Hallazgos de grupo focales en cuanto a la Evaluación- El estudiante, existe claridad sobre la forma de evaluar desde el inicio del curso, se hacen seguimientos a través de la utilización de herramientas TIC, teniendo en cuenta socialización de ideas sobre temáticas comunes, se mide de forma cuantitativa los logros alcanzados, resultados que quedan registrado en dichas herramientas, donde se puede hacer un rastreo de todo el proceso académico, hasta la evaluación. El facilitador, promueve el trabajo en equipo con sustentaciones y argumentaciones en espacios virtuales, mediante la metodología basada en problemas y estudio de casos y los administrativos-coordinadores, dan relevancia al portafolio como herramienta que permite que el alumno exprese sus aciertos, avances y dificultades con los temas del curso y de la institución.

Hallazgos de grupo focales en cuanto al Seguimiento-El seguimiento que realiza la FUCN a los estudiantes, apoya el desarrollo y crecimiento de la personalidad de los mismos, dichos espacios son: la Ciberconsejería, la Unidad Pastoral, Bienestar Institucional y la Cibercapilla. De igual forma se realiza



seguimiento a las actividades académicas. Los facilitadores, generan espacios para la autoevaluación permanente a través de herramientas TIC y el trabajo en equipo y el grupo administrativo y coordinadores, facilitan herramientas que permiten la evaluación de los diferentes procesos académicos, que consiste en una tabla de saberes que contiene lo que debe desarrollar el estudiante a lo largo del proceso aprendizaje, un cuadro de prerrequisitos para el desarrollo de competencias de los cursos, basado en competencias previas y posteriormente una guía de elaboración del curso por competencias, que termina con el análisis de la información recolectada en relación a aspectos institucionales, académicos administrativos y tecnológicos. Otro aspecto importante es el acompañamiento a emprendedores ganadores de la feria semestral del emprendimiento.

Hallazgos de grupo focales en cuanto al Resultado-Para los estudiantes, el trabajo colaborativo, es un factor potenciador del verdadero intercambio de conocimiento, enriquecido con las experiencias del otro para fortalecer los aprendizajes individuales y el desarrollo de habilidades comunicativas. Otro aspecto importante tiene que ver con el desarrollo de habilidades y destrezas que le permiten ser más recursivos, autónomos y proactivos para la toma de decisiones. Los facilitadores, la implementación de sesiones sincrónicas utilizando la herramienta Live Meeting, para que los estudiantes sustenten sus trabajos online y los administrativos y coordinadores, se evidencia articulación con la práctica profesional empresarial en correspondencia con los resultados del proceso académico, así como la creación de empresas de base tecnológica.

Otro resultado tiene que ver con la articulación entre el sector educativo y productivo a través de las soluciones de situaciones problemáticas con aportes académicos, innovando en procesos y servicios.

Hallazgos de grupo focales en cuanto a Transferencia e Innovación: Los estudiantes perciben el trabajo colaborativo como aporte al desarrollo personal, respetando la diferencia, siendo tolerantes, pero teniendo lineamientos definidos con metas comunes. La infraestructura tecnológica que soporta todo el proceso de educación virtual es un mecanismo que incentiva la permanente actualización y utilización de dichas herramientas como mediadoras en el aprendizaje. Los facilitadores reconocen la importancia de la generación del conocimiento compartido a través de la generación de ideas, la participación en eventos regionales, nacionales e internacionales con el fin de compartir experiencias con pares de forma presencial y virtual. El grupo de los administrativos y coordinadores, realizan una feria virtual de emprendimiento, mediante este espacio se le permite al estudiante dar a conocer su idea de negocio, su proyecto de vida empresarial y adicionalmente se le acompaña en la revisión, estructuración y asesoría del modelo de negocio, existiendo alta aceptación del modelo de educación virtual por parte de la comunidad en general.

Hallazgos de grupo focales en cuanto a la Motivación:

Los estudiantes son motivados porque encuentran en la FUCN apoyo en Cibercapilla Bienestar Institucional, Apoyo Sicológico, y a nivel personal, en la parte académica ven la asesoría y acompañamiento como factores potenciadores del pensamiento crítico analítico y reflexivo importantes para su formación. Adicionalmente la FUCN permite que el estudiante exprese sus opiniones en relación con diferentes temas, otro elemento motivante tiene que ver con los lazos de amistad que van más allá de las actividades académicas. Los facilitadores, fortalecimiento en la formación profesional del quehacer docente, los motiva el hecho de participar en redes de conocimiento. El grupo de los administrativos y coordinadores, e poder servir a la sociedad a través del alcance que se genera por medio de la educación virtual, soportada en las herramientas TIC, además de la posibilidad de adaptar los cursos en pro del desarrollo de las competencias de los estudiantes. Otro motivante consiste en la participación en ferias y concursos, donde la FUCN pueda hacer presencia mostrando sus logros y aprendiendo de otros.



El poder articular los procesos académicos con el sector productivo a través de la solución de problemas reales del entorno, lo que facilita la inserción laboral de sus egresados.

## CONCLUSIONES Y RECOMENDACIONES

En lo referente a las conclusiones podemos decir que el programa de Ingeniería Informática ofrecido por la FUCN a través de modalidad virtual con el apoyo de las TIC, evidencia dentro de su proceso de enseñanza y aprendizaje factores potenciadores para la configuración de las experiencias significativas, tales como el trabajo colaborativo fundamental para el aporte al desarrollo del ser en su interacción y aporte con y para otros, el fomento del auto aprendizaje, la autodisciplina, el análisis crítico y reflexivo, de igual forma la valoración de los diferentes estilos de aprendizaje, orientados tanto al reconocimiento de las individualidades como al reconocimiento del sujeto desde sus aprendizajes previos. A continuación se muestran las principales conclusiones en relación a los factores identificados.

Trabajo colaborativo rompe el aislamiento entre los diferentes actores, permitiendo ver las cualidades individuales que son compartidas entre pares y facilitadores a través de herramientas como el foro y el correo electrónico, lo que es tomado por la FUCN como un elemento de fortalecimiento de las capacidades subjetivas, que lo proyectan como un ser social que puede contribuir significativamente al mejoramiento de su proyecto de vida y el de los demás

El Auto aprendizaje permite que los actores muestren gran capacidad de autoexigencia, así como de toma de decisiones, siendo consientes del impacto que dichas decisiones pueden generar en su proyecto de vida, así como el fortalecimiento de los ritmos de aprendizaje acorde a los intereses del sujeto, además de la oportunidad de profundizar en temas de interés, llevando al actor a ser autodidacta, a alcanzar competencias a través de actos auto reflexivos que le permitan realizar actividades como la búsqueda de información para la generación de conocimiento.

La autodisciplina Se encontró como otro factor potenciador para las experiencias significativas ya que fortalece en el estudiante la capacidad para controlar su tiempo. Ésta permite libertad y flexibilidad para el aprovechamiento del aprendizaje mediado por las TIC, conduciendo a la generación de movimientos de los sujetos hacia el logro de sus propias metas, quienes desde la afirmación de sí mismos, crean estructuras para su autoconfiguración y el abordaje de nuevos procesos cognitivos que se ajusten a su realidad, formando individuos con gran capacidad de decisión y responsabilidad.

El análisis crítico y reflexivo contribuye al fortalecimiento del desarrollo integral del estudiante y a la generación de conocimiento que se aborda como la habilidad para razonar, analizar, y argumentar hechos o acciones. Éste busca hacer de la educación un proceso más humanizante, desde el punto de vista de la reivindicación de los actores como sujetos pensantes, actuantes, creadores y constructores de saberes individuales y sociales.

Y por último se encontró como otro factor potenciador para la configuración de experiencias significativas el reconocimiento de las individualidades y la valoración de los diferentes estilos de aprendizaje, teniendo en cuenta que los seres humanos aprendemos de manera diferente, ya sea por asociación, imitación, motivaciones intrínsecas o extrínsecas, entre otras, que nos impulsan a aprender, siendo importante el reconocimiento de las individualidades de los sujetos para identificar las oportunidades de crecimiento individual y social.

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## BIOGRAFIA

Paul Andrés Rugeles Contreras, Cinde-Universidad de Manizales  
Ingeniero Industrial. Especialista en Gerencia Financiera. Licenciado en Matemáticas y Física. Candidato a Magister en Educación y Desarrollo Humano. Docente de Ciencias Básicas, Corporación Universitaria CEIPA. E-mail: [paul.rugeles.contreras@gmail.com](mailto:paul.rugeles.contreras@gmail.com).

Beatriz Mora González, Cinde-Universidad de Manizales  
Ingeniera Industrial. Especialista en Métodos Administrativos y de Producción. Candidata a Magister en Educación y Desarrollo Humano. Docente de Gerencia de Procesos, Universidad Autónoma Latinoamericana. Asesora externa Reestructuración sistema de Calidad: Universidad San Buenaventura. E-mail: [bmoragonzalez@gmail.com](mailto:bmoragonzalez@gmail.com).

Piedad María Metaute Paniagua, Cinde-Universidad de Manizales  
Ingeniera de Sistemas. Especialista en Finanzas. Candidata a Magister en Educación y Desarrollo Humano. Docente Ingeniería del Software, Especialización en Gerencia Informática, Corporación Universitaria Remington. E-mail: [pmetaute@gmail.com](mailto:pmetaute@gmail.com).



# **CORRUPCIÓN PRIVADA: UNA APROXIMACIÓN EN TRES DEPARTAMENTOS DE COMPRAS DE LA INDUSTRIA MAQUILADORA EN MÉXICO**

Oscar Javier Montiel Méndez, Universidad Autónoma de Ciudad Juárez

Ingrid Yadira Ruz Velázquez, Universidad Autónoma de Ciudad Juárez

Diana Irasema Cervantes Arreola, Universidad Autónoma de Ciudad Juárez

## **RESUMEN**

*El presente artículo aborda la dinámica de tres compradores y su accionar dentro de sus departamentos de compras en la Industria Maquiladora en México. Se realizan precisiones conceptuales en torno a la corrupción, se exponen algunos aspectos de las relaciones entre compradores y proveedores, sus relaciones de poder, así como un análisis exploratorio de este hecho social como un problema psicopatológico, en el cual los sujetos pueden cometer actos de corrupción a partir de una psicopatía o narcisismo. Los hallazgos sugieren dinámicas que pueden enriquecer a futuros y hasta hoy escasos estudios empíricos sobre psicopatía de la corrupción privada, abordada en la presente artículo desde varias dinámicas, tales como utilizar, revelar, y manipular información confidencial de un proveedor a otro, negociar con el directa o indirectamente precios, marcas, especificaciones de productos etc., con el fin de obtener una ganancia o cualquier otra clase de beneficio económico personal. La presión social, condicionamientos externos, y el ambiente en que se vive, son elementos por lo cual este tipo de personas anteponen la parte económica sobre la moral o ética. Asimismo, coinciden en la percepción de corrupción en su entorno social y cultural y reconocen es una práctica común, en donde la alta gerencia es muchas veces partícipe en ello.*

**PALABRAS CLAVE:** corrupción privada, industria maquiladora, psicopatía de la corrupción.

## **ABSTRACT**

*This article deals with the dynamics of three buyers and their actions within their purchasing departments in the maquiladora industry in Mexico. Conceptual clarifications are made about corruption, some aspects of the relationships between buyers and suppliers, its power relations, and an exploratory analysis of this social fact as a psychopathological problem, in which subjects may commit acts of corruption from a psychopathy or narcissism. The findings suggest dynamics that can enrich future and at this point few empirical studies on psychopathy private corruption, addressed in this article from several dynamics, such as use, disclose and manipulate sensitive information from one supplier to another, negotiate with prices directly or indirectly, trademarks, product specifications, etc., to gain a personal economic benefit. Social pressure, external conditions, and the environment in which they live, are elements that these people take into account before morality or ethics. They agree on the perception of corruption in its social and cultural environment and recognize it as a common practice within its organizations, where top management is often a key factor in it.*

**KEYWORDS:** Private to private corruption, maquiladora industry, corruption psychopathy.

## **INTRODUCCIÓN**

Las prácticas de actos de corrupción privada (private to private) o arreglos con los proveedores dentro de un departamento de compras en la industria maquiladora, suceden principalmente cuando una persona tiene el propósito de sacar ventaja o un beneficio propio de las negociaciones que están a su cargo, y es uno de los principales departamentos en los que los empleados se encuentran más expuestos a diversas



situaciones que pueden derivar en actos corruptos (Athanas, 2011). Ciudad Juárez, lugar donde se localizan los compradores entrevistados, es la octava zona metropolitana más grande de México (INEGI, 2010), dedicada principalmente a la actividad manufacturera y es cuna del modelo maquilador en el mundo. La industria maquiladora en el país alcanzó su nivel máximo en el 2006 generando casi 1.3 millones de empleos (INEGI, 2006), y dicho sector contribuyó en 2011 con el 78.3% del total de las exportaciones no petroleras y con el 81.8% de las exportaciones manufactureras, lo que demuestra su importancia estratégica para la segunda economía de Latinoamérica (Gobierno de los Estados Unidos Mexicanos, Presidencia de la República, 2011).

El objetivo de la presente investigación fue describir y analizar el contexto bajo el cual compradores pertenecientes a la industria maquiladora de exportación de México incurren en procesos de corrupción privada dentro de un departamento de compras.

## REVISIÓN DE LA LITERATURA

### Corrupción Privada (Private-to-Private)

En este sentido Mauro (1995) distingue la corrupción pública y privada; a la primera la liga a aquellas prácticas ilegales que afectan la eficiencia del gobierno y a la segunda al crimen organizado o a los actos ilegales de los individuos, siendo éstos particularmente difíciles de investigar (OECD/ADB, 2009). Cartier-Bresson (1996), mencionan que este tipo de corrupción privada suele ser juzgado con menos dureza que la corrupción político-administrativa, ya que en el sector privado parece ser que, legítimamente, la norma es la codicia. Los costos, no despreciables, de la corrupción privada son puramente económicos y no, a la vez, económicos, políticos y sociales, como en los casos de corrupción político-administrativa.

La corrupción private-to-private ocurre cuando los involucrados tienen el poder de manipular la información confidencial o privilegiada para obtener un beneficio o una ganancia que responde a intereses egoístas y personales, reflejando una psicopatía. Al categorizarlos como delitos de cuello blanco, estos son definidos como "actos ilegales o poco éticos que violan la responsabilidad fiduciaria o fideicomiso público, cometido por un individuo u organización, generalmente durante el curso de las actividades profesionales legítimas, por personas de condición social alta o respetable para ganancia personal o de organización" (Helmkamp, Bola y Townsend, 1996, p. 351, citado en Dawn, 2011).

### Departamento de Compras

El departamento de compras ha de garantizar el aprovisionamiento de los materiales y componentes necesarios para satisfacer los tipos de demanda (Fernández y García, 2007). Es responsabilidad exclusiva de este departamento proporcionar al requisitor los materiales que solicite en las mejores condiciones, con la calidad apropiada, a buen costo y con las mejores condiciones en el plazo de entrega existentes en el mercado. Por su parte Combs (2011) menciona que otro objetivo es responsabilizarse de que las cotizaciones sean justas y den oportunidad por igual a los proveedores, obteniendo siempre la ventaja competitiva a favor de su organización.

### Compras y Corrupción

Dos áreas de particular riesgo dentro de una empresa son la función de compras (vulnerable al fraude, sobornos y mal uso de regalos) y ventas y mercadotecnia, en donde en la primera las PYMES son especialmente vulnerables a la extorsión (OECD/ADB, 2009). Brege, Brehmer y Lindskog (2010) expresan que para proveer lo mejor posible a los departamentos de una organización de los materiales necesarios al menor costo, es menester que el departamento de compras haga diferentes cotizaciones,



ocasionando competencia entre proveedores, y con ello generar posibles causas para manifestar un acto corrupto o indebido en la relación, en la que de alguna manera una de las partes o las dos generan beneficios particulares. Comentan que el comprador, al obtener información de varios proveedores, obtiene el poder de negociar con éstos precios, calidad de los productos, fletes y fechas de entrega entre otras cosas, todo para los fines que a la organización convenga y, en algunos casos, manipular información. En ocasiones se puede tender a favorecer a cierto proveedor excediendo los precios de los otros competidores, o darle un mayor valor al objeto comprado con el fin de recibir una compensación, regalo, o cualquier beneficio a favor del comprador, siendo ello ejemplos de actos de corrupción.

### Perspectiva Psicológica

El entorno de las organizaciones a menudo sirve para producir personalidades antisociales, muchas personas pueden ignorar el comportamiento moral y se esfuerzan para avanzar a toda costa dentro de dicha estructura (Simon y Hagan 1999; citado en Dawn, 2011). Los comportamientos psicópatas son normales en entornos corporativos, los individuos propensos a involucrarse en delitos de “cuello blanco” son capaces de mentir y manipular con facilidad (Robinson y Murphy, 2009; citado en Dawn, 2011)

Existe un enfoque sobre la comisión de un acto de corrupción como un problema psicopatológico, en el cual los sujetos puedan cometer actos de corrupción a partir de una psicopatía o narcisismo. Ruiz (2005, p. 155) menciona que “en la corrupción, se implican procedimientos narcisistas, los de aquellos practicantes del peculado y posibles sobornos”, definido el trastorno narcisista de la personalidad como “patrón general de grandiosidad, necesidad de admiración y falta de empatía que empieza al comienzo de la edad adulta y que se da en diversos contextos” (López, 2002, p. 799).

El delito de cuello blanco es un tema decisivo en criminología y resalta “ las diferencias de poder e influencia ” así como la dinámica de la desigualdad en riqueza, poder, estatus y reputación personal. Los delincuentes de cuello blanco necesitan excusas sus participantes tales como: “Si todos se están haciendo ricos así, ¿por qué no yo?”, “Merezco estas ventajas como compensación”, “esto es un crimen sin víctimas, nadie sale lastimado; de hecho lo que hago es por una buena causa”, o “no es realmente un asunto grave” (Braithwaite, 1991; citado en Ramamoorti, 2008).

Una persona con psicopatía, menciona Pont y Sauch (2008), no solo la podemos encontrar en centros penitenciarios, sino también en algunas posiciones sociales respetadas, e incluso no es necesario que cometan asesinatos o crímenes, sino pequeñas transgresiones una u otra vez. Algunas de las personas psicópatas “son trabajadores informales y poco fiables, empresarios depredadores y sin escrúpulos, políticos corruptos o profesionales sin ética, que usan su prestigio y poder para victimizar a sus clientes” (Pont y Sauch, 2008, p. 117). Estas personas “psicópatas de cuello blanco”, serían igual de egocéntricos, manipuladores, e insensibles como lo sería un psicópata criminal, pero “su inteligencia, historia familiar, habilidades y circunstancias sociales les permiten construir una fachada de normalidad y conseguir lo que quieren con relativa impunidad” (Pont y Sauch, 2008, p. 117). Según el instrumento DM IV -TR (López, 2002), el Trastorno de la personalidad del grupo B, de donde se subdivide el Trastorno antisocial de la personalidad que a su vez se le ha denominado psicopatía, sociopatía o trastorno disocial de la personalidad, menciona las siguientes características en las personas que lo presentan: Patrón repetitivo y persistente de comportamiento en el que violan los derechos básicos de los demás o las principales reglas o normas sociales apropiadas para la edad, no logran adaptarse a las normas sociales en lo que respecta al comportamiento legal, pueden perpetrar actos que son motivo de detención como la destrucción de una propiedad, hostigar, robar o dedicarse a actividades ilegales, frecuentemente engañan y manipulan con tal de conseguir provecho de placeres personales; y pueden mentir repetidamente, utilizar un alias, estafar a otros o simular una enfermedad, tienen frecuentemente rasgos de personalidad que cumplen con criterios para otros trastornos de personalidad, en especial, trastornos límite, histriónico o narcisista. Peña (2007) y Nizama (2008) han abordado la psicopatía de la corrupción. Sin embargo, no presentan evidencia



empírica, solo una disertación teórica, y la revisión de literatura sugiere que, hasta donde tenemos conocimiento, son muy escasas las investigaciones sobre la relación de la corrupción y su psicopatía abordada desde el contexto de los departamentos de compras.

## METODOLOGÍA

El presente trabajo tiene un diseño no experimental transversal exploratorio descriptivo, bajo la estrategia de investigación estudio de caso. Las unidades de análisis son las personas encargadas de un departamento de compras en la industria maquiladora (véase Tabla 1). Se realizaron entrevistas profundas (realizadas en Marzo y Octubre de 2012), analizadas y codificadas con Atlas ti. Los tres entrevistados tuvieron algún tipo de relación en actos corruptos en sus respectivos departamentos de compras y también comparten sus experiencias en otras empresas.

Tabla 1. Perfil de los compradores

	COMPRADOR 1	COMPRADOR 2	COMPRADOR 3
EDAD	34	30	45
SEXO	HOMBRE	MUJER	HOMBRE
PUESTO	ENCARGADO DE COMPRAS	COMPRADORA DE GASTOS INDIRECTOS	COMPRADOR
AÑOS DE EXPERIENCIA	6	4	11
LUGARES EN LOS QUE HA PRESTADO SUS SERVICIOS	RESERVADO	RESERVADO	RESERVADO
FORMACIÓN ACADÉMICA	INGENIERÍA INDUSTRIAL	MAESTRÍA EN ADMINISTRACIÓN	LICENCIATURA EN FINANZAS

## RESULTADOS

Tabla 2. Análisis de las entrevistas, entrevistado1, 2 y 3

CÓDIGO	COMPRADOR 1	COMPRADOR 2	COMPRADOR 3
JUSTIFICACIÓN DEL ACTO DE PODER	"Se pueden dar negociaciones donde se pudiera sacar ventaja, una de los dos partes o ambos, si comprador quiere, puede hacerlo en cualquier momento, hasta puede decirle a cualquier proveedor que hagan negocios, va a ser muy difícil que el proveedor le diga que no".	"Cuando un comprador tiene la intención de sacar ventaja como mencionaste, va a tratar de encontrar la oportunidad, momento o circunstancia para que esto suceda".	"uno cuando entra a trabajar a una empresa va con toda la intención de trabajar honestamente y todo, porque para eso se nos paga, pero si la empresa tiene ya ese ambiente, se empieza uno a envolver con sus compañeros, a familiarizarse con los proveedores"
BARRERAS PARA PROVEEDORES	"Cuando un proveedor desea entrar a una maquiladora para cotizar, habiendo tantos interesados, necesita tener algún contacto dentro de la organización, entonces podría ofrecer un soborno para que lo dejen entrar".	"Dependen mucho las políticas que tengan en la maquila, en algunas es más fácil y en otras casi imposible, porque es requisito que los proveedores tengan certificaciones, pudieran ser del ISO o que las requisiciones pasan por miles de firmas antes de autorizarlas".	"existen varios filtros en donde no nada más tiene la decisión una sola persona de a quien se le gira la orden, sino ya entran algunas jerarquías para tomar la decisión y así es más complicado que se le dé preferencia sobre alguna orden de algún producto o servicio a los proveedores"



SOBORNO	"El soborno podría ocupar este tema, pero no como un soborno en sí, sería más bien como una comisión".	"Cuando a mí me daban mí cheque, lo llevaba el proveedor en un folder junto con una cotización y ahí me lo entregaba, nadie se daba cuenta".	"cuando un proveedor te ofrece de entrada un soborno, que no te sorprenda que a la vuelta de la esquina te quede mal, o que ni te de lo que pactaron. Así son algunos, con tal de vender, te prometen lo que sea y al último, se hacen locos".
PREFERENCIAS DE INTERCAMBIO	"Que el comprador reciba su comisión o un regalo en agradecimiento por haber elegido girar a ese proveedor la orden de compra".	"Él me daba un cheque al portador que no dijera la leyenda depósito en cuenta del beneficiario, para poder cambiarlo y no ser rastreado"	" ya si hay un regalo o una cantidad monetaria de por medio, pues obviamente trato de analizar...aquí lo importante es que los proveedores cumplan con las calidades y ya si quieren darte un regalo o alguna ayuda monetaria pues que mejor!!!! ya es un plus jajajajaja.
USO ILEGAL DE INFORMACIÓN CONFIDENCIAL	"Para favorecer a un proveedor pues yo creo que también es común hasta cierto punto puesto que se está filtrando los precios de un proveedor".	"Se pasan los precios de un proveedor para que otro los mejore, aunque sea por unos cuantos pesos, o mejore el tiempo de entrega, se le da a conocer información de los proveedores para que sepa con quien está compitiendo y en que puede mejorar, así se beneficia a un proveedor en particular y hasta a la maquila, porque va a obtener mejor precio y servicio, pero a los otros proveedores, pues alguien tiene que salir perdiendo".	"obviamente pasan por varios filtros para decidirse por cual proveedor en ese inter esta el estira y afloja, se da el "te doy un descuento" y después el "te doy tanto y me queda tanto", en ese inter, muchas veces el mismo proveedor dice: mira si das el fallo hacia mi pues te puedo pasar el... no sé 2, 3 o 5 % de la cantidad que se compre"
ENTORNO ECONÓMICO DEL COMPRADOR	"Si una persona que está en compras bien remunerada, siente que su trabajo está bien pagado, no tendría entonces la necesidad de buscar situaciones para sacar un poco más de dinero y arriesgue todo por ganarse un dinero extra".	"Pues el adquirir artículos que no puedo comprar con lo que gano".	"cuando el ambiente de la empresa es muy sano, es difícil que una persona se deje intimidar o quiera sacar agua para su molino, el dinero nunca sobra, y ya depende de cada quien y de cómo seas para ver si entras o no en la jugada"
INICIATIVA DEL ACTO DE CORRUPCIÓN	"Definitivamente en mi experiencia siempre es el proveedor, pero el que decide si va a ocurrir o no siempre es el comprador, entonces sí, yo pienso que el proveedor siempre es el que toma el riesgo porque es el que tiene más intereses en esto".	"Pues sería el proveedor, casi siempre es el que se abre primero para mostrar el caminito, además, la persona con la que tiene uno contacto directo es con el vendedor, y por lo general él quiere lograr una comisión sobre la venta".	"Por lo regular el proveedor es el que incita al comprador, ellos llegan primero ofreciendo su producto y a ponerse a tus ordenes, y dicen mira yo te ofrezco ese producto, cumple con las expectativas que estas pidiendo y si me aceptas, para ti te corresponde tanto posteriormente se da la negociación"
ETICA DEL COMPRADOR	"Aunque las personas que son avariciosas y quieren tener más a toda costa, obviamente no se van a detener aunque tengan el sueldo que tengan, pero obviamente lo hacen con mucho más cuidado y me imagino que ante ciertas circunstancias en que no se les vaya a descubrir sus negociaciones ilícitas".	"en los últimos años las empresas han cambiado su política hacia los proveedores haciendo estas prácticas más difíciles de llevarse a cabo.	" yo evito cualquier situación que me pudiera generar problemas, si quiero aumentar mis ingresos, entonces invierto en un negocio propio, pero ya depende de cada quien"...yo siempre busco lo que es la calidad para no desmeritar obviamente mi trabajo".
COMPORTAMIENTO DEL COMPRADOR	"En mi trabajo no quiere decir que con todos los proveedores con los que tengo un trato haya una negociación corrupta, para esto tienes que saber con quién y cómo te dije yo a muchos proveedores les he dicho que no a sus propuestas corruptas".	"Si he rechazado ofrecimientos y es simplemente porque la persona no te da la confianza o porque hay algo que no te late mucho y la verdad, no hago este tipo de negocios con cualquiera, no porque alguien te este ofreciendo dinero así nada más y ya lo aceptas, primero tienes conocerlos un poco más, tener confianza y saber que todo queda entre nosotros".	"bueno en lo personal yo siempre busco lo que es la calidad y eficiencia para no desmeritar mi trabajo, ya si hay un regalo o una cantidad monetaria de por medio, pues obviamente trato de analizar que tanto me conviene, pero el objetivo mío es primero que cumpla con las expectativas que la empresa requiere".
NEGOCIACIONES PRIVATE-TO-PRIVATE	"Siempre que hay alguna relación que no es estrictamente profesional entre un comprador y un proveedor es cuando se pueden dar negociaciones en las que como dicen ustedes se pudiera sacar ventajas".	"El proveedor es el que se acerca o insinúa algo, para quedar bien, ya saben que si quedan bien con el de compras, tienen trabajo seguro".	"el proveedor empieza a llegar y dicen mira yo te ofrezco ese producto, cumple con las expectativas que estas pidiendo y si me aceptas para ti te corresponde tanto, entonces ahí entra lo que es la negociación"



EL PODER DE LA INFORMACIÓN	"La información da poder a cualquiera, cuando ya tienes las cotizaciones de los proveedores, los datos de los productos, marcas, cuando ya sabes que es lo que se necesita comprar exactamente, es ahí cuando el comprador, puede pasar esta información al mejor postor".	"Cuando se tiene el poder de decisión de compra y se puede decidir a quién comprar, se puede desde negar la entrada a nuevos proveedores o arreglarse con ellos para dejarlos entrar, se negocia con ellos recibir a cambio un comisión por otorgarles compras por cierto periodo o simplemente quedarse con los proveedores que ya se tiene más confianza".	"cuando uno manda una cotización, puede invitar a las empresas a que entran a cotizar... el comprador es quien tiene el contacto directo con el proveedor, el decide y con su firma autoriza a quien girar la orden de compra... el contacto siempre va a ser el comprador con el proveedor"
ENTORNO SOCIAL DEL COMPRADOR	"La corrupción en nuestro país, en nuestra ciudad es muy común, las personas estamos acostumbradas hasta cierto punto en ver normal los actos corruptos".	"Compras mexicanas, que son en las que más se puede hacer tranzas, en las compras americanas, casi con dos cotizaciones es suficiente, normalmente se maneja por contratos y además, es más difícil que los gringos te quieran intimidar o tu a ellos".	" A veces, si no entras tu, al círculo de la corrupción, no tienes forma de ir ascendiendo, porque no te toman en cuenta, porque les estorbas y no les ayudas a ganar, entonces te tienes que envolver en lo mismo para que para que a todos nos toque. Esto pasa hasta en el mismo gobierno"
MANIPULACIÓN DE INFORMACIÓN	"la calidad de otro proveedor, marcas, tiempos de entrega, se filtra toda esta información que tiene el comprador y se le da a otro proveedor para utilizarla y manipularla".	"pueden llegar al acuerdo de inflar los precios, la maquila pagaría un poco más, de ahí se dividen ganancias, pero los precios no se pueden inflar tanto que pueda llamar la atención de contabilidad o finanzas o que sea un indicador para una revisión".	"ya entran algunas jerarquías para tomar la decisión y así es más complicado que se le dé preferencia sobre alguna orden de algún producto, o contrato de servicio a los proveedores, a menos que para recibir el soborno el comprador tenga de tarea tratar de persuadir a los jefes, que también se puede, pero como te dije, ya es más complicado".
FAVORES PERSONALES	"el se ofreció a hacerle algunos arreglos a mi casa, que la verdad si se necesitaban y yo le dije que después ya que por el momento no podía y él me dijo que no me preocupara por eso del pago, que después veríamos".	"se cotizo con el proveedor que ofreciera mejor precio y servicio, tan buen servicio, que hasta la alfombra de mi casa me lavaron gratis, también con la compañía que se dedicaba a fumigar la planta, iban a fumigarme mi casa de vez en cuando, con paquete todo incluido".	"dimos el fallo a un negocio que nos había prometido pues... una cantidad considerable, el nos dijo que cuando saliera el cheque nos iba a dar una parte proporcional, entro pues la mercancía al almacén, obviamente el cheque salió un mes, mes y medio después, y cuando se le pago, desapareció, o sea no nos toco absolutamente nada".
FAVORECER PROVEEDORES	"al momento de favorecer a cierto proveedor con el que se tiene la negociación ahí entra ya pues lo que podrá ser una comisión".	"yo te estoy platicando las experiencias que yo he tenido en las que he sacado beneficio, pero no es para pensar que en un departamento de compras lluevan los ofrecimientos de proveedores".	"bueno ya uno tiene la decisión de aceptar o no, porque este proveedor ya entraría para surtimos ese producto, pero yo opino que lo que te puedan a ti, de verdad hay que analizarlo y ver si realmente ese proveedor cumple con las expectativas que necesita la empresa o con los estándares de calidad, mejor se va uno con el proveedor que realmente cumpla y no nos quede mal".
MOTIVACIÓN DEL COMPRADOR	"poder sacar algún beneficio, la motivación prácticamente sería económica".	"pues el adquirir artículos que no puedo comprar con lo que gano".	"depende de cada quien, de si tiene problemas económicos o simplemente lo hace porque se dio la situación y ya".
PODER DEL COMPRADOR	"ser comprador te da cierto poder, la maquila te otorga la capacidad de poder tomar cierto tipo de decisiones otras personas no pueden tomar y esto crea ventaja sobre algún otro empleado e incluso ventaja sobre los proveedores, hay cosas que se dan solo en el departamento de compras".	"es que cuando se tiene el poder de decisión de compra y se puede decidir a quién comprar".	"el comprador es quien tiene el contacto directo con el proveedor, el decide y con su firma autoriza a quien girar la orden de compra, compras mayores ya va la firma de enterado del gerente encargado del departamento que está requiriendo y el puede influir en la decisión para elegir al proveedor, pero el contacto siempre va a ser el comprador con el proveedor".



RESPONSABILIDAD FIDUCIARIA	"Yo creo que el hecho de que exista ya en el departamento de compras una persona que acceda a los actos corruptos, eso puede afectar a la empresa directa o indirectamente"	"si se llega a tener arreglos con los proveedores, es algo independiente a la maquila, es un trato aparte"	"cuando realmente no se agarra al proveedor indicado que cumple perfectamente con los estándares de calidad por aceptar un dinero mal habido, o algún favor o regalo, puede pasar que el proveedor se quede corto con los pedidos, o la calidad no sea la misma que nos ofreció en un principio y hasta lo haga quedar mal a uno".
ÉTICA HACIA GRUPOS DE INTERÉS	"si yo por ejemplo, estoy inflando precios junto con un proveedor, claro que estoy afectado directamente a mi empresa, a mi organización".	"al comprador que estaba antes de que yo entrara en esa maquila, lo corrieron porque estaba inflando los precios de unos motores para los aires que costaban 2500 pesos y los metía hasta por 5000, me imagino que estaba recibiendo un pago por parte del vendedor, su mochada con el de su comisión".	"yo opino que lo que te puedan a ti, de verdad hay que analizarlo y ver si realmente ese proveedor cumple con las expectativas que necesita la empresa o con los estándares de calidad, mejor se va uno con el proveedor que realmente cumpla y no nos quede mal".
COMPORTAMIENTO DEL PROVEEDOR	"el proveedor siempre va a buscar salir beneficiado y siempre va a existir un comprador dispuesto a caer en este hecho de corrupción".	"si se llega a tener arreglos con los proveedores, es algo independiente a la maquila, es un trato aparte".	"Así son algunos, con tal de vender, te prometen lo que sea y al último, se hacen locos".
RELACIONES AMIGABLES PRIVATE-TO-PRIVATE	"Estas negociaciones se pueden hacer por amistad, yo tenía una amistad con una proveedora y me sentía obligada a comprarle a ella y no me daba ninguna comisión, pero como te digo era por amistad. Estas negociaciones no puedes hacerlas con personas con las que tienes alguna amistad".	"Cuando tienes un compa que se dedica a vender o dar un servicio que se requiera en la maquila, pues lo metes como proveedor, mueves ahí adentro en finanzas o contabilidad para que se le de alta su RFC y todo lo que necesiten para registrarlo y pues entonces con más razón tiene que haber mochada, digo, en agradecimiento por el favor".	"Pues Igual a veces nos llegan con botellas, han de verle a uno cara de borracho, ¿será? Jajajaja, pero si en navidad o por el cumpleaños, ellos averiguan cuando es, y en realidad a mi pues no me gusta tomar, es mas ni son vinos que me gusten".
INFLUENCIA DE LOS SUPERIORES EN ACTOS CORRUPTOS	"Si te das cuenta de que tus jefes están haciendo tranzas, donde obviamente no se van a ganar tres pesos, son negociaciones de mucho dinero, si un subordinado ve que ellos lo pueden hacer, pues con más ganas lo hacen, y sí, si pienso que influye mucho que los jefes pongan el ejemplo".	"He visto gerentes que ganan muy buena lana y aun así siguen haciendo sus tranzas, así que no creo que lo que gana influya para aceptar o no un ofrecimiento, a veces lo hacen solo por comodidad, porque pueden".	"la gerencia se supone que confía en su personal y le dan al comprador carta abierta para hacer las cotizaciones y buscar proveedores".
PERCEPCIÓN DE CORRUPCIÓN DEL COMPRADOR	"Definitivamente sí, si es una práctica común por los intereses, hay mucho dinero de por medio"... "Aunque hay algunas empresas donde obviamente por sus políticas no es posible".	"Puedo decir que he visto que es una práctica común, donde el comprador y proveedor forman un equipo de complicidad, porque están trabajando bajo grandes corporativos que tienen mucho capital"	"a veces, si no entras tu, al círculo de la corrupción, no tienes forma de ir ascendiendo, porque no te toman en cuenta, porque les estorbas y no les ayudas a ganar, entonces te tienes que envolver en lo mismo para que para que a todos nos toque. Eso pasa aquí en la industria maquiladora, inclusive hasta en el mismo gobierno".
MEDIDAS PREVENTIVAS	"Pues más que nada el departamento de auditoría es el que regula esta situación, registrando los movimientos de cotizaciones, compras, que estén bien los procedimientos y comparan las cotizaciones de los proveedores, en fin todo esto lo regulan muy bien, hay muchas políticas en diferentes maquilas que evita la práctica de corrupción".	"Es diferente en cada maquila, en algunas una orden de compra debe pasar hasta por cinco firmas para ser autorizada o que te pudieran exigir que anexes en todas las órdenes de compra, copia de las cotizaciones de los proveedores con los que cotizaste".	"Pues si existen políticas, procedimientos y hasta por ética, pero si alguien tiene la determinación de sacar un dinero extra, se las va a brincar".

## ANÁLISIS Y DISCUSIÓN

Se dividieron los diversos códigos en grupos según se consideró semejanza entre ellos, y se realizó el proceso de generalización analítica.



Grupo 1: Justificación del acto de poder, iniciativa del acto de corrupción, medidas preventivas, influencia de los superiores en actos corruptos, motivación del comprador:

Podemos realizar análisis desde dos perspectivas psicológicas: La primera mostrando a los actos como las motivaciones internas (“adquirir artículos que no puedo comprar con lo que gano”) y externas del sujeto que lo llevan a cometer determinado acto (“depende de cada quien, de si tiene problemas económicos o simplemente lo hace porque se dio la situación y ya”). Para justificar los actos por medio de condicionamientos, De la Torre (2000, p. 239) menciona que “la presión social, los condicionamientos externos, el ambiente en que se vive, un temperamento introvertido- extrovertido, estable-inestable, la edad, el sexo, la herencia, sirven a menudo para justificar ciertos actos no muy morales... pero solo son circunstancias atenuantes...nunca eliminan la voluntariedad y la libertad”. La existencia de corrupción resulta incluso por la complacencia y complicidad de superiores (“los jefes, si se dan cuenta hasta pueden pedirte su comisión o su parte”), (“he visto gerentes que ganan muy buena lana y aun así siguen haciendo sus tranzas, así que no creo que lo que ganes influya para aceptar o no un ofrecimiento, a veces lo hacen solo por comodidad, porque pueden”). La segunda vértice nos presenta la justificación del acto desde la voluntariedad del sujeto, “acción humana que procede de un acto libre y voluntario, excluyendo los actos meramente naturales, los instintivos, los coaccionados, y los no imputables” (De la Torre, 2000, p. 234). El sujeto puede emitir un acto, siendo éste voluntario, escudándose en “otros lo hacen, por qué yo no”. Bietti menciona que “en el caso de las conductas inmorales, y debido al enorme costo psicológico de admitir que realizamos una acción de ese tipo, la gente tiende a resolver la disonancia modificando sus actitudes para que coincidan con su comportamiento” (Bietti, 2009, p.16). Esto refiere una disonancia cognitiva en el ser humano, a pesar de saber que su acción no es buena, intenta justificar el hecho de alguna manera. En este caso, es hacia el proveedor, quien usará aquello a su alcance para lograr su objetivo y asegurar una ventaja sobre su competencia (“pues sería el proveedor, casi siempre se abre primero para mostrar el caminito, además, la persona con la que tiene uno contacto directo es con el vendedor, y por lo general, él quiere lograr una comisión sobre la venta”). En la justificación del acto de poder, al comprador le conviene que el poder de negociación de los proveedores sea bajo para asegurar mejores condiciones de negociación y tenga control sobre éstos (“hasta puede decirle a cualquier proveedor que hagan negocios, va a ser muy difícil que el proveedor le diga que no”).

Grupo 2: Soborno, preferencias de intercambio, favores personales, Favorecer a Proveedores.

La psicología económica ayuda a realizar estudios sobre las actitudes que tienen los individuos hacia el dinero y cómo lo perciben (“el soborno podría ocupar este tema, pero no como un soborno en sí, sería más bien como una comisión”), e incluso como algunos sobornan o se dejan sobornar (Gil, Samuel, Borrás, Juanola, 2004). Es de vital importancia para entender esta clasificación tener los conceptos claros de soborno, regalo y propina, aunque en muchos casos se intente disfrazar lo uno con etiqueta de otro. (López, 2008)

Realizar un favor a cambio de algo, se fortalece en el hecho de que surge la posibilidad de un intercambio ilegal entre funcionarios y clientes (Del Castillo, 2001), pues las decisiones de los compradores pueden volverse un recurso con mucha demanda y ganar valor económico, por lo cual es tentador aceptar favores personales (“se ofreció a hacerle arreglos a mi casa, la verdad si se necesitaban y yo le dije que después, ya que por el momento no podía y me dijo que no me preocupara por el pago, que después veríamos”) y laborales, pues también la posición de autoridad colabora en el poder que tiene el comprador, en este punto en específico, la poca experiencia que tiene el comprador en su departamento podría ser un factor importante para que pueda manejar situaciones, ya que le podría ser difícil dar una negativa tajante al ofrecimiento del proveedor. La aceptación de atenciones y obsequios (“que el comprador reciba su comisión o un regalo en agradecimiento por haber elegido girar a ese proveedor la orden de compra”) podrían hacer que otras partes pongan en juego la independencia e integridad de la empresa. Un favor personal pone al comprador en una situación en que se siente obligado a favorecer a un proveedor. “ya si



hay un regalo o una cantidad monetaria de por medio, pues obviamente trato de analizar...aquí lo importante es que los proveedores cumplan con las calidades y ya si quieren darte un regalo o alguna ayuda monetaria pues que mejor!!!! Ya es un plus jajajajaja”. La particularidad el aceptar un soborno o hacerse partícipe de este, implican todo tipo de valores morales y psicológicos, el individuo puede encontrarse en conflicto consigo mismo al participar en prácticas corruptas. Cuando los sujetos se encuentran frente a este dilema, parecen preferir la opción del interés personal antes que el beneficio común.

Las prácticas corruptas son conductas tipificadas en los códigos penales, por lo cual, se llevan a cabo en la clandestinidad. “...si un comprador va a tener una negociación en donde va a tener una ventaja, pues hay que guardarlo en secreto, entre menos personas se enteren de esto pues es mejor”. Este anonimato responde a la necesidad de mantener encubierta una conducta que va en contra del bienestar social. Al llevar a cabo la práctica corrupta, el sujeto escoge implícitamente uno de dos tipos de valores posibles. Por una parte, se encuentra el valor de recibir de manera inmediata y directa un beneficio para sí mismo. Por otra, se encuentra el valor de manejar los recursos hacia su finalidad inicial, generando un bienestar para la comunidad. (Guerrero 2004).

#### Grupo 3: Uso ilegal de la información confidencial, manipulación de la información, el poder de la información:

El uso de la información y manipulación que se tiene sobre ésta refiere al concepto de confianza, la cual la empresa para la que trabaja el comprador brinda a éste, ("la gerencia se supone que confía en su personal y le dan al comprador carta abierta para hacer las cotizaciones y buscar proveedores"). Desde la perspectiva psicológica, menciona Laso (2010, p. 2): “la confianza tiene siempre relación con el riesgo; es decir, sólo puede surgir en contextos donde se puede “perder”; cuanto mayor sea la potencial pérdida, menor será la tendencia a confiar”. Las personas corruptas puedan aprovechar el hecho de que tienen esa confianza por parte de sus superiores y poder manejar la información de manera que mejor convenga. El poder que se tiene con la información, menciona Laso (2010, p. 3), tiene que ver con una cuestión de “control”: es “mío” aquello que yo, y solamente yo, puedo utilizar a mi antojo; esto es, “controlar”, por lo que podemos tener el poder sobre aquello que podemos “controlar”. Utilizar, revelar y manipular información confidencial de un proveedor (“la calidad de otro proveedor, marcas, tiempos de entrega, se filtra toda esta información que tiene el comprador y se le da a otro proveedor para utilizarla y manipularla”) con el fin de obtener ganancia o cualquier otra clase de beneficio económico personal, es otra práctica. El riesgo pudiera ser poco, el beneficio mucho, tanto para la empresa y comprador, pero no para los otros proveedores (“así se beneficia a un proveedor en particular y hasta a la maquila, porque va a obtener mejor precio y servicio, pero a los otros proveedores, pues alguien tiene que salir perdiendo”).

#### Grupo 4: Poder del comprador, entorno económico del comprador, comportamiento del comprador, entorno social del comprador, percepción de corrupción del comprador, comportamiento del proveedor:

La teoría de la desvinculación moral menciona Vázquez (2010, p.3), presenta que “las creencias que tienen las personas acerca de sí mismas son claves para el control y la competencia personal. Entre las creencias propias que usan los individuos para controlar su ambiente están las creencias de autoeficacia”. Esta se relaciona con las cosas que un individuo se siente capaz de hacer (“la maquila te otorga la capacidad de tomar cierto tipo de decisiones que otras personas no pueden y esto crea ventaja sobre algún otro empleado e incluso sobre los proveedores”), mientras que el autoconcepto supone una conceptualización de la propia persona hecha por el individuo (Vázquez, 2010), por lo cual el comportamiento y la percepción ante este acto por parte del comprador, hace que maneje su ambiente de manera que las creencias que tiene y su entorno social ("la corrupción en nuestro país, en nuestra ciudad es muy común, estamos acostumbrados hasta cierto punto en ver normal los actos corruptos"), le ayuden a justificar el acto (“tienes que saber con quién y cómo te dije yo a muchos proveedores les he dicho que no



a sus propuestas corruptas”). El entorno económico del comprador representa una justificación de que en la sociedad corrupta se impone lo material a lo espiritual; se sobrevalora lo económico (“si una persona que está en compras bien remunerada, siente que su trabajo está bien pagado, no tendría entonces la necesidad de buscar situaciones para sacar un poco más de dinero”). Las personas corruptas dándose cuenta o no, viven en una pobreza ética, afectiva y emocional, y se apropian de todo lo posible (“el comprador y proveedor forman un equipo de complicidad”), incluyendo personas (Peña, 2007). (“dimos el fallo a un negocio que nos había prometido pues... una cantidad considerable, el nos dijo que cuando saliera el cheque nos iba a dar una parte proporcional, entro pues la mercancía al almacén, obviamente el cheque salió un mes, mes y medio después, y cuando se le pago, desapareció, o sea no nos toco absolutamente nada”). Estas experiencias van haciendo que el individuo se torne más pragmático para involucrarse en actos de corrupción (“el proveedor siempre va a buscar salir beneficiado y siempre va a existir un comprador dispuesto a caer en este hecho de corrupción”). Desde la perspectiva del proveedor que emite un comportamiento de “corrupción”, al ofrecer algo al comprador, Kofman (2001) menciona que “todo lo que uno hace, lo hace por alguna razón”, o sea, la obtención de “ganancias secundarias”, los beneficios ocultos que justifican la acción. El ser humano es complejo, pero su psique le permite mantener posiciones opuestas en forma simultánea comenta Kofman, es decir, aunque el proveedor sabe que no está bien su comportamiento, lo emite bajo este doble juicio y obtiene la ganancia secundaria (que se le compre a él).

#### Grupo 5: Ética del Comprador, Responsabilidad fiduciaria, ética hacia los grupos de interés, autoridad y ética de los superiores:

Gaither y Frazier (2003), mencionan que existe un compromiso legal y ético del comprador cuando se emite un pedido de compra. Estos autores comentan (p. 555) que un problema constante de los compradores es que, “estos intentos de ofrecer regalos a los compradores, generan la pregunta de cuánto es demasiado. ¿En qué punto los presentes se convierten en no éticos, e incluso ilegales?”, pregunta en la cual el acto moral y ético juega un papel relevante. En el desarrollo de las empresas y las relaciones con terceros, se espera exista responsabilidad fiduciaria entre compradores y proveedores, en la que sus empleados se sientan obligados a actuar con equidad y manejar los bienes en beneficio de su empresa (“se da más fácilmente cuando no se daña a la empresa o cuando no tiene ella la facultad de detectar alguna falla”). En algunas empresas implementan un código ético o de conducta para manifestar sus valores y dar ejemplo en la relación con sus grupos de interés, estos códigos no siempre trascienden de manera importante (“al comprador que estaba antes de que yo, lo corrieron porque estaba inflando los precios...imagino estaba recibiendo un pago por parte del vendedor, su mochada”) (“gerentes que ganan muy buena lana y aun así siguen haciendo sus tranzas...no creo que lo que ganes influya para aceptar o no un ofrecimiento, a veces lo hacen solo por comodidad, porque pueden”).

### **FUTURAS LÍNEAS DE INVESTIGACIÓN Y CONCLUSIONES**

Una limitante de esta investigación fue que no se incluyeron datos para su análisis, tales como género, raza, edad, estado civil, formación educativa, experiencia, abuso de sustancias, o desorden psicológico Poortinga, Lemmen y Jibson (2006) entre otras variables para realizar el análisis, y no se aplicó ningún tipo de prueba que midiera el nivel de corrupción de los entrevistados, debido a no haber encontrado ninguna herramienta en la literatura.

Se sugiere que la corrupción depende mucho de la motivación y el interés que tienen las personas para actuar de alguna manera, y que la disposición de un empleado hacia la corrupción no depende solamente del salario sino de actitudes éticas. La aplicación de políticas internas en una empresa debería paliar actos irregulares, pero la corrupción es un hecho presente en las relaciones privado-privado, y como tal debe reconocerse para tomar medidas preventivas y evitar la corrupción; entre más eficiencia, eficacia, rendición de cuentas y transparencia, menores posibilidades de actos ilícitos por el servidor estatal y



privado (Campos, 2007). Una limitación es que las entrevistas fueron analizadas a partir de una grabación y se considera que el lenguaje verbal y no verbal brindaría más características sobre el discurso de los entrevistados. Se recomienda investigar más el tema debido a que la revisión de literatura sugirió es escasa y por los beneficios que las empresas pudieran recibir y así evitar este tipo de prácticas que afectan sus operaciones y la sociedad en general.

A pesar de la importancia y existencia de normas de control interno en las organizaciones, prevalecen las prácticas corruptas, lo que sugiere como una medida preventiva adicional aun no implementada, examinar, a través de la construcción de un instrumento psicológico enfocado a la psicopatía de la corrupción, al empleado o al candidato potencial a ser contratado para puestos clave.

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# **IMPACTO DE LA LOGÍSTICA EN LA LIBERACIÓN DE MERCANCÍA CONTENERIZADA DE IMPORTACIÓN EN EL PUERTO DE MANZANILLO, COLIMA, MEXICO**

Aurelio Deniz Guizar, Universidad de Colima  
Manuel Rubio Maldonado, Universidad de Colima  
Oscar Bernardo Reyes Real, Universidad de Colima  
Erendira Yareth Vargas López, Universidad de Colima

## **RESUMEN**

El impacto de la logística del puerto de Manzanillo para la liberación de mercancía contenerizada ha cobrado relevancia debido a la excelente ubicación geográfica en donde se encuentra, es además, el principal vínculo entre el océano pacífico y el corredor industrial y comercial más importante del México, estos beneficios no dejan de ser una preocupación para la gran demanda de actividad portuaria existente derivado de la globalización y la apertura comercial en los últimos años. La concentración de carga y la falta de mayores recursos disponibles son parte de los obstáculos en la operación logística para la liberación de mercancía contenerizada. El puerto de Manzanillo resulta ideal para la realización del comercio internacional con países como Estados Unidos, Canadá, Centroamérica, Sudamérica y los países que conforman parte importante de la cuenca del pacífico. Por ello es importante, analizar las operaciones logísticas y las actividades que realizan los entes participantes en el proceso. Este trabajo de investigación soportado por una metodología mixta, pretende identificar estrategias para la agilización en la liberación de mercancías contenerizadas en Manzanillo, ya que el moderno desarrollo exige una integración logística adecuada que optimice los recursos portuarios.

**PALABRAS CLAVE:** Logística portuaria, importación, mercancía, estrategia, carga.

## **IMPACT OF LOGISTICS IN THE RELEASE OF MERCHANDISE-CONTAINERIZED IMPORTS AT THE PORT OF MANZANILLO, COLIMA, MEXICO**

## **ABSTRACT**

The impact of logistics in the port of Manzanillo, for the release of containerized goods, has gained importance due to the excellent geographical location in which it is, also the main link between the Pacific Ocean and the commercial industrial corridor, the most important in Mexico. These benefits do not cease to be a concern due to the high demand for existing port activity, resulting from globalization and trade liberalization in recent years. The cargo concentration and lack of resources are major obstacles of logistics operation for the release of containerized goods. The port of Manzanillo is ideal for conducting international trade with countries like the U.S., Canada, Central and South America and the countries that make up an important part of the Pacific basin. It is therefore important to analyze the logistics operations and activities undertaken by entities involved in the process. This research supported by a mixed methodology, intended to identify strategies for speeding up the release of containerized goods in Manzanillo, as the modern logistics development requires proper integration that optimizes port resources.

**KEYWORDS:** Port logistics, import, merchandise, strategy, cargo.



## INTRODUCCIÓN

En el puerto de Manzanillo existen problemáticas que alteran su logística y hacen ineficiente la liberación de mercancía contenerizada, afectando principalmente a los importadores, mas sin embargo, por ser un proceso en cadena también afecta a los entes involucrados en la logística portuaria, esto ocasionado por la saturación de mercancías y el poco espacio disponible en los recintos fiscalizados, por ello, es importante que el personal que opera en el puerto de Manzanillo, se preocupe por orientar de manera constante todas las actividades y perfilarlas a las necesidades de los usuarios, así como controlar su capacidad en el manejo de las mercancías tomando como base a la infraestructura portuaria actual, ya que Manzanillo, es un puerto natural que cuenta con vías de comunicación ferroviarias, carreteras y navieras que facilitara la logística portuaria para empresas de clase mundial, mas sin embargo se percibe una desarticulación del elemento humano con los procesos logísticos, así como la fluidez de los tramites al comercio exterior y que en cuestión de importaciones y exportaciones, no deben de omitirse, por ello es importante conocer todo lo referente a la logística, considerando desde la liberación de mercancía contenerizada involucrando las actividades realizadas por los importadores, operadoras portuarias, la aduana, agencias navieras y aduanales, así como los transportistas. Esto con la finalidad de realizar la importación de mercancías contener izadas de la manera mas competitiva posible, considerando tres aspectos que son tiempo, costo y trámite, este ultimo manejado tanto de manera operativa como legal haciendo un análisis de las dependencias involucradas, tomando esto como base se realizaran estrategias que puedan ser implementadas con la finalidad de optimizar la liberación de mercancía contenerizada, para su importación definitiva de una manera más eficiente.

## REVISION LITERARIA

Con la gran cantidad de operaciones logísticas que se realizan en el puerto de Manzanillo es necesario un análisis de los factores que facilitan o entorpecen el proceso logístico e identificar las áreas de oportunidad que presentan las actividades portuarias en la liberación de mercancías.

En la actualidad Manzanillo es parte de una cadena logística competitiva, la cual, desde el punto de vista de Jesús Carrillo Ramos, (2009), afirma que “ante el crecimiento de la carga se ha reflejado la necesidad de redefinir los procesos y los procedimientos de cada uno de los actores del puerto”, entendiéndose como actores los distintos entes involucrados en la actividad logística portuaria, llámese importadores, navieras, operadoras portuarias, agentes aduanales, transportistas, la aduna y demás dependencias de gobierno que son participe en los actos logísticos, Iberri (2009) afirma que, “puesto que la idea es tener un mapeo completo de todos los movimientos, desde el arribo de un contenedor hasta su liberación, buscando las mejores prácticas para determinar estándares” a efecto de agilizar la liberación de mercancía contenerizada de importación.

Y es que como lo afirma Diaz (2002) “logística es mucho más que la entrega física del producto. Es hacer que todo trabaje óptimamente para un fin común, como si fuese un ser cuyo sistema nervioso le permite advertir irregularidades, informar lo sucedido y ordenar las tareas”

Motivo por el cual, se ha considerado importante lo que José Luis Iberri Martínez, (2009) contextualiza que “ En la comunidad portuaria, lo referente a esfuerzos y voluntad, es un factor de suma importancia, ya que en conjunto, todos los participantes de la operación logística han logrado reducir el tiempo de estadía de los contenedores, dando capacidad de unos 6,000 mil Teus diarios. Constatando que sí hay otras formas alternas de hacer eficiente y lograr el incremento en la capacidad, como lo es la actitud de no esperar a ser competitivos hasta tener una ampliación portuaria, aun cuando éstas forman parte de los proyectos a corto, mediano y largo plazo, por lo contrario, se ha decidido agilizar las actividades para sacar mayor provecho a los recursos que actualmente se tienen”



Para Moreno y Trejo (2005) la logística juega un papel de suma importancia para poder realizar la liberación de mercancías contenerizada de importación correctamente y de forma ágil, pues si bien es cierto, te “permite el establecimiento adecuado para atender y resolver quejas así como solucionar problemas en la operación, que esto a su vez se ve reflejado en una reducción de la inversión económica que tienen los distintos entes participantes y el incremento en la calidad de servicios”

Mientras que por otra parte Jesús Alberto Lara Arechavala, (2009) menciona que en “realidad nadie estaba preparado para el incremento de carga que se ha dado en Manzanillo, aun cuando hemos tenido un crecimiento sostenido en los últimos años”

Tomando como sustento los distintos puntos de vista, investigaciones, artículos informativos, libros y revistas, donde gente que día a día se encuentre involucrada en la operación portuaria, investigación o tenga conocimiento de la logística en cualquiera de sus enfoques, es como se pretende otorgar herramientas que puedan contribuir a que el “el impacto de la logística en el puerto de Manzanillo para la liberación de mercancías contenerizadas de importación” sea cada vez mejor.

## METODOLOGIA

Para recopilar información es necesario implementar una serie de técnicas de investigación, que se adecuen al tipo de trabajo que se está realizando. Se optó por realizar una Investigación Mixta: la cual es la que combina la investigación documental y la de campo; es la compresión del conocimiento científico y la utilización práctica de estos.

**La Investigación documental:** La cual, como su nombre lo indica, se define apoyándose en fuentes de carácter documental, esto es, en documentos de cualquier especie tales como, las obtenidas a través de fuentes bibliográficas, hemerográficas o archivísticas; la primera se basa en la consulta de libros, la segunda en artículos o ensayos de revistas y periódicos, y la tercera en documentos que se encuentran en archivos como cartas oficios, circulares, expedientes, etc. **Según Marín la Investigación de campo** se apoya en informaciones que provienen entre otras, de entrevistas las cuales pueden ser en forma grupal o individual, cuestionarios abiertos o cerrados, encuestas y observaciones. Derivado de lo anterior se realizaron entrevistas y aplicaron cuestionarios. Con preguntas en relación al impacto de la logística para la liberación de mercancía contenerizada de importación. Con los resultados obtenidos se procedió a hacer un análisis de la información que nos permita cumplir con los siguientes objetivos: *Objetivo general:* Analizar la logística que se desarrolla en el puerto de Manzanillo para la liberación de mercancías contenerizadas, con la finalidad de identificar situaciones viables y alcanzables que permita agilizarla.

*Objetivo específico a)* Proporcionar un mejor servicio logístico de las mercancías contenerizadas para su liberación, *b)* Identificar cada una de las situaciones que aquejan a los distintos entes implicados en la liberación de mercancía.

Para la obtención de la información se aplicó un muestreo, por ello mediante la fórmula utilizada para las “muestras en poblaciones finitas, en la cual se requieren menos de 500 000 elementos”( FISHER V. L., NAVARRO V. A., ESPEJO C. J. (2004). Investigación de mercados. Teoría y práctica. Tipos Futuras S. A. de C. V. México. Pág. 57), es como se define el tamaño de la muestra para la aplicación de la encuesta referentes a la investigación de campo, que forma parte de la presente investigación.

Formula:

$$n = \frac{z^2 N p q}{e^2 (N - 1) + z^2 p q}$$

En donde:

z= Nivel de confianza

N= Universo o población

p= Probabilidad a favor

q= Probabilidad en contra



e= Error de estimación (Precisión en los resultados)

n= Número de elementos (Tamaño de la muestra)

Y el valor proporcionado a cada una de las variables es el siguiente:

n=? (Que se refiere al número de elementos para aplicar la encuesta).

N= 145 (El cual representa la cantidad total de entes involucrados en la logística portuaria, ya que se decidió realizar un cuestionario, aplicable para operadoras portuarias; agencias aduanales; transportistas y líneas navieras, de manera general).

$$z= 1.96$$

$$p=50\%$$

$$q=50\%$$

$$e= 5\%$$

Por lo que, haciendo la sustitución de los valores aplicables a cada variable de la fórmula para la determinación de la muestra, se realiza el siguiente desglose:

$$n = \frac{(1.96^2) (145) (0.5) (0.5)}{(0.05^2) (145-1) + (1.92^2) (0.5) (0.5)}$$

$$n = \frac{139.258}{0.36 + 0.9216} = 108.65948$$

Por tanto, el resultado se redondea quedando con un total de **109** cuestionarios para llevar a cabo su aplicación. Una vez determinada la muestra, se procede a la aplicación de encuestas, que consisten en las tres operadoras portuarias representando un 2.07% de la población, catorce navieras con un 9.66% y veinticinco transportistas que es un 17.24%. Más sin embargo para las agencias aduanales, quienes representan un 71.03% de la población, con una cantidad de 103 entes, solamente se aplicaran sesenta y siete encuestas, lo que representa un 46.21% de todos los entes involucrados en la logística portuaria para liberación de mercancía contenerizada de importación. Puesto que de esta manera se tiene un total de ciento nueve encuestas, tal como se determino mediante la formula desarrollada con anterioridad.

## RESULTADOS

En base a la aplicación de las encuestas se obtuvieron resultados diversos desde la ubicación que cada empresa tiene hasta lo que es su logística y capacitación del personal, por ello es que realizando un concentrado de entes involucrados en la logística portuaria, se determinó que las agencias aduanales constituyen la mayor población de las empresas involucradas en el proceso de liberación de mercancía contenerizada en el puerto de Manzanillo representadas con un 69%, le siguen las transportistas con un 17%, navieras con un 10%, mientras que las operadoras portuarias con un 2%, dejando el otro 2% restante para empresas como re-expedidoras conocido comúnmente como forwarder y comercializadoras. Por otra parte, un 92% de las empresas consideran tener una ubicación estratégica en el puerto, lo que les permite estar cerca de los lugares a donde tienen que desplazarse para realizar sus actividades operativas. Entendiendo con ello, que no es lo único indispensable, puesto que la capacitación es fundamental, motivo por el cual el 79% de las empresas les brinda capacitación constantemente a sus empleados pero con mayor enfoque en relación al comercio exterior, mientras que un 49% brinda capacitación cada seis meses.

El tiempo tiene un papel importante en el comercio exterior, debido a diversos factores (costos, contratos, demoras, entregas, etc.) Por eso a los importadores requieren se despache su mercancía lo más rápido posible. Seria magnifico el poder despachar toda la mercancía contenerizada de importación en menos de



6 horas, pero por el momento no en todos los casos es posible por diversos factores. Por tal motivo la mayoría de los encuestados, que se representa con un 37% respondió que el tiempo óptimo para despachar la mercancía es de 48 a 72 horas. Ya que las principales causas que originan un retraso en el despacho en tiempo y forma son: falta de espacio en el recinto fiscalizado con un 25%, retraso en la programación de previos con un 20% y retraso en la revalidación un 19%, pues si bien es cierto existe una mala coordinación de actividades y falta de comunicación entre las empresas. La problemática que más afecta el retraso de la liberación de la mercancía contenerizada, representada por un 43% de las empresas encuestadas determinó que son los horarios de las empresas, dejando a la infraestructura portuaria, como un segundo lugar de las situaciones que aquejan la logística en Manzanillo.'

Los horarios tienen incidencia directa con empresas privadas y como causales son las secretarías, dependencias gubernamentales, son el factor principal por ser en estos espacios en donde se demora la entrega de un trámite o permiso.

Sin embargo, los errores más comunes dentro de un despacho ordenados de menor a mayor, son los siguientes en primer lugar se tiene la programación de maniobras representada en un 10.5%, como consecuente el segundo error más frecuente se refiere a la presentación extemporánea de documentos con 11.80%; el tercer error de 12% son los horarios de trabajo, cuarto error la comunicación de las empresas con 13.40%, quinto error la capacitación del personal establecida en un 16.40%, sexto la ineficiencia del personal con 17% y finalizando con un séptimo error del equipo y transporte obsoleto con 18.80%; aunado a todo ello, los encuestados aportaron opiniones muy particulares, como es la falta de documentación de origen o el retraso de la misma. Cabe mencionar que aquel error con menor porcentaje es el que sucede con más frecuencia, ya que se le pidió a los encuestados enumeraran del uno al siete de forma sucesiva, es decir el más frecuente sería número uno y el menos frecuente el número dos, por lo que haciendo una sumatoria es evidente que la situación con mayor afectación a la logística, tendría menor puntuación.

El factor de mayor afectación en la logística con un 51% de las empresas encuestadas, es la infraestructura portuaria. Aunado a esto, se encuentra que la problemática mas irrelevante que ocasiona cuellos de botella en la ruta fiscal, para un 53% de las empresas encuestadas determinó que es el proceso burocrático de la aduana, es lo que sin duda alguna, ocasiona lentitud en el despacho de mercancía contenerizada de importación.

La cantidad de importación de contenedores, aunado a diversas situaciones como proceso burocrático de aduana, falta de puntos de revisión de la documentación, la presentación de documentación inadecuada, entre otros, provocan serios cuellos de botella en lo que es la ruta fiscal.

Por otra parte, un 59% de las personas entrevistadas consideran que los aspectos legales sí son un obstáculo para agilizar la liberación de mercancía contenerizada de importación, pero en realidad es una opinión muy pareja puesto que el 41% marca que lo legal no obstaculiza en nada a la operación, dándonos una mínima diferencia de un 18%, lo que haciendo cálculos nos da un resultado de veintiséis personas que hacen la diferencia. Pero ante todo ello, existen razones aportadas por los encuestados tanto de forma positiva como negativa, ejemplo de ello y de manera muy general, quienes nos respondieron que los aspectos legales sí son obstáculo, nos mencionan que esto es derivado de: a) La pérdida de tiempo en realizar o conseguir la documentación necesaria para un despacho aduanero, b) La gente que opera en la aduana realiza el trabajo de manera muy mecanizada y no se encuentran dispuestos a recibir nuevas ideas, c) La lentitud en la ruta fiscal.

Con respecto a la comunicación un 65% de los entrevistados manifiestan que es mala la comunicación entre las empresas involucradas para el despacho de mercancía contenerizada de importación. Con un



57%. Se reflejo la falta de capacitación en los tramitadores, y personal involucrado en el despacho de mercancías.

## CONCLUSIONES

Por todo lo ya mencionado es importante resaltar que un 64% de los encuestados opina que no es adecuada la logística que en el Puerto de Manzanillo se maneja para liberar mercancía contenerizada de importación comparada con otros puertos Hub en otros países.

Si bien es cierto, todas las situaciones mencionadas anteriormente, al resultar con porcentajes negativos, repercute en la empresa de forma ya sea económica, en tiempo, demoras o comunicación, por ello, las encuestas reflejan que el primer lugar lo ocupa el tiempo, es decir, debido a una mala logística hay atrasos en el proceso de despacho, lo que se ocasiona pérdidas económicas. Las demoras y la mala comunicación son los aspectos más relevantes que limitan la logística en la liberación de mercancías contenerizadas de importación.

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## EL AUSENTISMO EN UN INSTITUTO DE SEGURO SOCIAL EN MÉXICO

Arturo Reveles Pérez, Universidad Juárez del Estado de Durango

Víctor Lerma Moreno, Universidad Juárez del Estado de Durango

Jesús Job Reza Luna, Universidad Juárez del Estado de Durango

### RESUMEN

*El presente trabajo es una investigación descriptiva y correlacional del ausentismo en los Hospitales de la Delegación Estatal en Durango del Instituto Mexicano del Seguro Social y sus posibles causas; el ausentismo no programado para el Instituto es un problema que le genera efectos en su economía, imagen y calidad en los servicios. Las hipótesis planteadas son: La relación que pueden tener la categoría de los trabajadores, la edad, el estado civil, la antigüedad, la cultura organizacional, el compromiso organizacional, el tipo de puesto, la satisfacción laboral y el clima organizacional con el ausentismo. De una población 3095 trabajadores de los cuatro hospitales de la Delegación se obtuvo una muestra de 342 trabajadores a los que se aplicó un instrumento para conocer sus características individuales, su percepción de la cultura y compromiso organizacional, del tipo de puesto, de la satisfacción y clima laboral; se aplicaron ocho entrevistas a los Directores y Subdirectores administrativos de los cuatro hospitales. Los resultados obtenidos permitieron declarar como válidas todas las hipótesis planteadas a excepción de la cultura organizacional que de acuerdo a los resultados, se determinó que no incide en el ausentismo de los empleados. Se efectuó validación estadística con el uso de la CHI cuadrada y la correlación de Spirman. Se diseñaron conclusiones, producto del análisis de comportamiento de cada una de las variables de manera aislada y en su relación con el ausentismo; se proponen una serie de recomendaciones encaminadas a resolver la problemática que enfrenta la Institución y que le permitirá disminuir sus índices actuales de ausentismo.*

**PALABRAS CLAVES:** Ausentismo, Cultura, Compromiso, Satisfacción Y Clima Laboral

## ABSENTEEISM IN ONE OF THE MEXICAN INSTITUTE OF SOCIAL SECURITY

### ABSTRACT

*The present research paper is a description and correlative work of the absenteeism in the Mexican Institute of Social Security in the State of Durango and its possible causes; unscheduled absenteeism in the hospital causes problems that generate effects on its economy, image, and quality in the services. The proposed hypothesis are: the relationship that the employees have, the category, the age, the civil status, the seniority, the organizational culture, the organizational commitment, job position, the sense of achievement and the organizational atmosphere related to the absenteeism. A survey instrument was applied to a population of 3095 workers to know their individual characteristics, their perception of culture and their organizational commitment referring to their job position, their sense of achievement and the work environment; there were 8 interviews with the directors and administrative assistants of the four hospitals. The results that were obtained allowed us to say that all the hypothesis were valid except one; the organizational culture that according to the results, was established not to have an impact on the employee absenteeism. A statistical validation was performed using the squared CHI and the Spirman correlation. Conclusions were given according to the behavior analysis of each one of the variables and its relation with the absenteeism; we propose a series of recommendations to address the problems faced by the institution and that will help reduce their current rates of absenteeism.*



**KEY WORDS;** Absenteeism, Culture, Commitment, Sense Of Achievement, Working Environment,

**JEL:** M19

## INTRODUCCIÓN

En todos los organismos sociales, el aprovechamiento eficaz del talento humano representa para los administradores una prioridad entre sus múltiples responsabilidades pues las organizaciones surgen para aprovechar la sinergia y el esfuerzo de las personas que trabajan coordinada y conjuntamente. La eficacia con la que pueda ser administrada una organización dependerá de la forma en que sea utilizado su personal. Un indicador de que disponen las organizaciones para medir el nivel de mantenimiento del personal es el ausentismo de éstos. El ausentismo laboral que los estudiosos del comportamiento humano lo definen como una actitud del trabajador que se relaciona directamente con el nivel de satisfacción del trabajador entre otros factores. El ausentismo es un fenómeno que se presenta en muchas organizaciones tanto del sector privado como del sector público y que puede impactar negativamente en las mismas propiciando sustancialmente niveles bajos de productividad y de eficiencia, por lo que se convierte en un problema serio en materia de Administración de Personal que debe ser atendido.

En organizaciones muy grandes, demasiado estructuradas, con altos niveles de división del trabajo y en consecuencia, amplia variedad de puestos con tareas muy especializadas, el fenómeno del ausentismo de su personal suele incrementarse por las características de la propia organización. En el Instituto Mexicano del Seguro Social (IMSS) desde hace muchos años ha venido presentando índices de ausentismo del 3% muy superiores a los promedios que presentan las organizaciones en el País del 1%. (Bases de datos del IMSS 2008). En este organismo, el ausentismo es un problema añejo, se llevan más de veinte años enfrentándolo, por lo que se han instrumentado diferentes soluciones, sin lograr resolver de raíz el mismo. Se han obtenido disminuciones importantes en el porcentaje del ausentismo, al bajar de un 7% en los años ochentas a un 4% en los noventas, porcentaje este último que se ha podido mantener a base de esfuerzos sostenidos por los diferentes actores, es decir, las autoridades Institucionales y la Cúpula Sindical.

Para el Instituto, el ausentismo de su personal se ha ido convirtiendo en un grave problema al verse la Institución afectada en materia financiera y en la calidad de los servicios, para ello se han realizado un gran número de estudios y se han implementado diversas estrategias encaminadas a la disminución de los índices de ausentismo, con lo que se lograron resultados importantes que permitieron tranquilidad financiera a la Institución. Se denomina índice de ausentismo, como la relación porcentual del número de ausencias sobre el total de presencias programadas de los trabajadores agrupados bajo una misma área de trabajo en un mes.

Para efectos de esta investigación el campo de estudio será el Comportamiento Humano en el trabajo en el que se explica el comportamiento individual, grupal y de las organizaciones.

### La Administración y el Comportamiento Organizacional

Esta investigación incurre en el ámbito de estudio de la Administración entendida esta como “El proceso de trabajar con personas y con los recursos para lograr las metas de la organización” (Bateman, Thomas S, Scott, A. Snell, 2001) y específicamente en las áreas de Recursos Humanos y Comportamiento Organizacional. Según Dessler(2001) la Administración de Personal es un conjunto de políticas y prácticas que se requieren para cumplir con los aspectos relativos al personal o recursos humanos que competen a un puesto de administración que incluyen reclutar, seleccionar, capacitar, compensar y evaluar. Robbins(1999) define el Comportamiento Organizacional como el campo de estudio y que investiga el impacto que los individuos, los grupos y la estructura tienen sobre el comportamiento dentro de las organizaciones, con el propósito de aplicar tal conocimiento al mejoramiento de la eficacia de la organización. Luthans(2008) por su parte lo define como la comprensión, predicción y administración del



comportamiento humano en las organizaciones Un número importante de estudiosos del tema construyen sus escritos dividiéndolo en tres elementos fundamentales. Individuo, grupo y organización.

Los diferentes autores de comportamiento organizacional que analizan el ausentismo como una conducta individual señalan como generador principal de la misma a la satisfacción en el trabajo. En esta investigación se busca determinar si existen otros elementos que de manera directa puedan generar también ausentismo en las organizaciones. Guilles(1994) define el ausentismo como cualquier periodo de tiempo durante el cual deliberadamente se deja de acudir al trabajo. La organización internacional del trabajo (1991) define al ausentismo como “La no asistencia al trabajo por parte del empleado que se pensaba que se pensaba que iba a asistir quedando excluidas las vacaciones y las incapacidades por maternidad” (trabajo, 1991). Los indicadores de ausentismo más utilizados son los recomendados por la OTI(1991) que indica el porcentaje de días perdidos por enfermedad y otras causas contra el total de días de trabajo previstos.

*Factores de ausentismo:* A continuación se abordaran teóricamente los diferentes factores que hipotéticamente pueden generar ausentismo en las organizaciones

*Características biográficas:* Edad, sexo, estado civil y antigüedad

*Cultura organizacional:* Edgar Shein(1985), define la cultura como un patrón de supuestos básicos( inventados, descubiertos o desarrollados por un grupo determinado, a medida que aprende a enfrentar sus problemas de adaptación externa e integración interna) que ha funcionado suficientemente bien para considerarlo valioso y, por lo , enseñarlo a los nuevos miembros como la manera correcta de percibir , pensar y sentir con relación a esos problemas

*El compromiso organizacional:* Esta actitud hacia el trabajo se define como un estado en el cual un empleado se identifica con una organización en particular y con sus metas, y desea mantenerse en ella como uno de sus miembros. De manera similar a la satisfacción en el trabajo, en el compromiso organizacional se pueden señalar una serie de resultados que se generan cuando los empleados tienen un alto nivel de compromiso, que van desde un alto grado de desempeño en el trabajo así como índices bajos de ausentismo y rotación. (Mathieu, J.E. y Zajac, D.M., 1990).

*El puesto:* Chiavenato (2007) señala que los individuos trabajan en las organizaciones ocupando un puesto. Para la organización el puesto representa la base para las personas en las tareas organizacionales. Para los trabajadores el puesto constituye una fuente básica de expectativas y de motivación. Puesto es un conjunto de tareas y atribuciones (funciones) con una posición determinada en la estructura de la organización. El puesto se compone de las actividades que realiza una persona y que pueden contenerse en un todo unificado y que ocupa formalmente un lugar en la organización.(Chiavenato, 2007).

*Satisfacción en el trabajo:* Las actitudes pueden dividirse en tres elementos substanciales: Emocional, que incluye los sentimientos de las personas. Informativo, que consiste en las creencias y lo que la persona conoce sobre el objeto. Comportamiento, incluye las tendencias del individuo a comportarse de manera específica hacia el objeto. (Detweiler, Brian y Salovey, Peter, 2002 ) Una actitud básica del comportamiento humano dentro de una organización es la satisfacción en el trabajo entendida esta como el conjunto de sentimientos y emociones favorables o desfavorables con que lo empleados ven su trabajo.

La satisfacción o insatisfacción en el trabajo se ha asociado a algunas otras variables. Algunos autores consideran el ausentismo como una de las manifestaciones de actitudes negativas hacia el trabajo y que demuestra la insatisfacción con el mismo. Según Arias (1982)



*Clima Organizacional:* Citado a Moran y Wolwein(1992) ellos proponen cuatro perspectivas sobre el clima organizacional, la estructural, la perceptual, la interactiva y la cultural. La perceptual se basa en el individuo, el clima es un proceso psicológico que describe las condiciones de la organización. En la perspectiva interactiva la interacción de los individuos es una respuesta a las situaciones objetivas y compartidas de la organización. Finalmente en el enfoque cultural, el clima se crea por un conjunto de interacciones individuales que comparten un marco común de referencia que es la cultura organizacional.

Bajo la perspectiva estructural que es la que interesa para efectos de esta investigación se consideran al clima organizacional como un filtro por el cual pasan los fenómenos, es decir, estructura, liderazgo, toma de decisiones.

*La centralidad:* La organización como función administrativa es la coordinación planificada de las actividades de un grupo de personas para procurar el logro de un objetivo explícito y común, a través de la división del trabajo y a través de autoridad y responsabilidad. La anterior definición corresponde a una organización formal, ésta se representa por medio de un organigrama, sin embargo el organigrama no representa completa y adecuadamente la realidad pues faltaría mostrar tres dimensiones básicas de una organización. (Daft, , 2000)

La dimensión jerárquica: Muestra niveles relativos en la misma forma que aparecen en el organigrama.

Dimensión funcional: Muestra los diferentes tipos de trabajo que se tienen que realizar.

Dimensión de inclusión o centralidad: Muestra la medida en que cada persona se acerca se aleja de la columna vertebral de la organización.

La centralidad, también refleja el poder de un departamento en la actividad primaria de una organización. Una medida de ésta es el grado en que el trabajo del departamento afecta el producto final de la organización, finalmente la centralidad se asocia con el poder porque refleja la contribución que se hace a la organización.

### Instituto Mexicano Del Seguro Social

El 19 de Enero de 1943 fue aprobada la ley del Seguro Social por el H Congreso de la Unión para entrar en vigencia el 1 de Enero del 1944 creándose a su vez el Instituto Mexicano del Seguro Social, como una institución de servicio público descentralizado con personalidad jurídica propia y con libre disposición de su patrimonio (Iniciativa de Ley del Seguro Social, Diario de los debates dde la Cámara de Diputados XXXVIII Legislatura, 1942).

*Descripción de la Institución:* En la actualidad protege a poco menos de media parte de la población; es decir 43 479 000 derechohabientes al mes de febrero del 2009; tiene una estructura física de 1 083 unidades de Medicina familiar, 250 centros hospitalarios, 103 centros de seguridad social; tres centros de artesanías; un centro cultural; 12 unidades deportivas; 38 teatros cubiertos; 99 centros de extensión del conocimiento y 1 562 guarderías; 15 velatorios; 136 tiendas para empleados; cuatro centros vacacionales; 3 609 unidades médicas rurales y 69 hospitales rurales; tiene a su servicio más de 350 000 trabajadores. (Seguro Social). A nivel de la Delegación estatal en Durango el IMSS protege a poco más de 750 000 derechohabientes y al mes de mayo del 2009 su infraestructura física se compone de: 29 unidades de medicina familiar, tres centros hospitalarios, dos centros de seguridad social, 18 guarderías, 166 unidades médicas rurales y tres hospitales rurales. La plantilla de personal es de 6 000 trabajadores.



*Ausentismo en el IMSS:* Este trabajo de investigación se circunscribe básicamente en los centro de trabajo más grandes del Estado que son los Hospitales generales de zona y y Sub zona establecidos en las ciudades de Durango, Gómez Palacio, El salto P.N., ver Tabla No 1

Tabla 1: Distribución del Objeto de Estudio

Localidad	Número de Hospital	Número de empleados
Durango, Dgo.	HGZ No. 1	1,573
El Salto, P.N. Dgo.	HGSZ No. 2	210
Gómez Palacio, Dgo.	HGZ No. 46	586
Gómez palacio, Dgo.	HGZ No. 51	390
Total		2,759

*Se observa mayor número de empleados en el HGZ No. 1 y menor número en el HGSZ No. 2*

El ausentismo se clasifica en programado y no programado; las incidencias contempladas en el ausentismo programado son: Becas, comisiones para capacitación y vacaciones Las incidencias contempladas en el ausentismo no programado son: faltas, licencias sin sueldo, becas, incapacidades por maternidad, enfermedad y de riesgo de trabajo.

Tabla 2: Unidades médicas con mayor índice de Ausentismo

**De** los autores a petición

*Del análisis de la tabla No. 2 se puede observarse que las unidades médicas que más generan ausentismo son las unidades hospitalarias como el Hospital de zona # 1 con un 5.81 de porcentaje de ausentismo muy por encima del porcentaje promedio de la Delegación de 3.65, el Hospital de Zona # 51 con 4.7 de porcentaje y el Hospital de Sub zona # 2 con 4.45 que serán unos de los centros de trabajo involucrados en esta investigación, a diciembre del 2008*

En el Contrato Colectivo de Trabajo que tiene convenido el Instituto con el Sindicato Nacional de Trabajadores del Seguro Social(SNTSS) se tienen establecidas más de 250 categorías de trabajadores

Tabla 3: Categorías Con Mayor Incidencia De Ausentismo

Categoría	Pres	IRT	IEG	IMA	TotInc	LCS	LSS	LSS3	Fal	AusNoProg
Enfermera	25,493	4	594	80	678	109	68	217	323	1395
Medicos	16,551	27	236	32	295	24	13	67	57	456
Intendencia	8,489	24	186	12	222	43	31	139	202	637
Asistente Medica	7,336	43	178	25	246	17	10	44	55	372
Aux Univ De Oficinas	6,701	9	96	64	169	14	4	45	17	249
Manejador De Alimentos	2,427		53		53	11	4	15	31	114

*En esta tabla se pude observar que de las categorías que más se incapacitan son las enfermeras seguidas de los de intendencia, la causa que más impacta es las incapacidades de enfermedad seguidas por licencias sin sueldo*

### Investigación del Ausentismo

Esta investigación es un estudio transversal, descriptivo y explicativo; así mismo es un estudio correlacionar ya que se busca demostrar la relación que puede darse entre varios factores y el ausentismo, describe la situación actual del ausentismo en la Institución. Las variables independientes que se plantean son los factores del comportamiento organizacional y la variable dependiente es el ausentismo. Por otra parte, el estudio considera el enfoque cuantitativo, entendiendo por investigación cuantitativa cuando la recolección de los datos se pueden codificar numéricamente y su análisis se hace con métodos estadísticos (Hernández Sampieri, 2003).



### Preguntas De Investigación

En la reflexión de este problema surgen estas preguntas:

¿Se relacionan las características individuales de los empleados con el ausentismo?

¿Se relaciona la cultura organizacional con el ausentismo de los empleados de la Institución

¿Se relaciona el compromiso organizacional de los empleados con el ausentismo?

¿Se relaciona el diseño del puesto con el ausentismo?

¿Se relaciona la satisfacción del trabajo con el ausentismo?

¿Se relaciona el clima organizacional de la Institución con el ausentismo de sus empleados

¿Se relaciona la centralidad de los empleados con el ausentismo?

### Hipótesis

*Existe relación entre las características individuales de los empleados: edad, sexo, estado civil, antigüedad, ocupación y nivel de empleo) y el ausentismo.*

*Existe relación entre la cultura Organizacional de los empleados y el ausentismo.*

*Existe relación entre el compromiso organizacional de los empleados y el ausentismo.*

*Existe relación entre el tipo de puesto de los empleados y el ausentismo*

*Existe relación entre la satisfacción en el trabajo de los empleados y el ausentismo*

*Existe relación entre el clima laboral de los empleados y el ausentismo.*

*Existe relación entre la centralidad de algunos empleados y el ausentismo.*

### Instrumental

Los instrumentos utilizados para recopilar información son cuestionarios que se aplicaron a los empleados de IMSS y que permitieron conocer la relación de los diferentes factores así como entrevistas a el director y al Subdirector de cada uno de los hospitales Se utilizó un instrumento de cinco escalas y diez reactivos en cada escala y se cuantifico con la aplicación de la escala de Likert. (Cooper R. K.2004)

Las cinco escalas son:

*Cultura organizacional*

*Compromiso organizacional*

*Tipo de puesto*

*Satisfacción laboral*

*Clima organizacional*

Cada escala se mide en cuatro rangos desde: Mucha con un valor de 30, moderada con un valor de 20, poca con un valor de 10 y nada con un valor de 0 para las tres primeras escalas y de muy bien con un valor de 30, moderadamente bien con un valor de 20, poco con un valor de 10 y nada con un valor de 0.

3.4 Muestra Se pretende utilizar el muestreo aleatorio simple; la dimensión de la muestra se obtendrá utilizando la varianza máxima (50%) para muestreo de proporciones (Proaño, 1983):

$$n = \frac{NZ_{\alpha}^2 pq}{d^2(N-1) + Z_{\alpha}^2 pq}$$

n= muestra

N= población

Z= 1.96

D2= 0.05

P = 0.50

Q 0.50



La muestra obtenida es de 342

## RESULTADOS

De la aplicación de 342 encuestas de la muestra determinada a la población de los cuatro hospitales del Instituto Mexicano del Seguro Social en el estado de Durango y así como de la aplicación de las ocho entrevistas a los Directores y subdirectores administrativos de dichos hospitales se obtuvieron los siguientes resultados.

*El ausentismo y el puesto o categoría:* En la tabla No. 4 se pudo observar que en el grupo de puestos de trabajadora y asistente social son los que presentan un ausentismo más prolongado con un 56.6% respecto a los demás rangos de ausentismo; en seguida el grupo de puestos de ausentismo más prolongado es el de enfermería básica rango No. 3 enfermería básica con un 38.1% respecto a los demás rangos de ausentismo.

Tabla No 4: Rangos de Ausentismo por Grupo de Puestos

	1	2	3	4	
Grupos de puestos	1 a 2 días	3 a 7 días	8 a 27 días	28 a 271 días	Total
Administrativos	25.00%	30.00%	25.00%	15.00%	100.00%
Trab. y asist. Social	11.10%	11.10%	22.20%	56.60%	100.00%
Enfermería Básica	23.80%	33.30%	4.80%	38.10%	100.00%
Enfermería	22.90%	31.30%	29.20%	16.70%	100.00%
Servicios Básicos	18.20%	30.30%	24.20%	27.30%	100.00%
Servicios especializados	6.70%	33.30%	33.30%	26.70%	100.00%
Médicos distintos	13.30%	46.70%	20.00%	20.00%	100.00%

*En esta tabla se observa que grupo de puestos genera más ausentismo observándose que el porcentaje mayor lo ocupa el grupo de trabajo social y asistente médica en el rango de 28 o más días siguiéndole el grupo de enfermería*

*El ausentismo y la edad:* De la revisión efectuada a la tabla No.8 se observa que el personal encuestado con ausentismos más prolongados esta en los rangos No. 3 de 35 a 39 años y el personal encuestado y en el rango No. 6 de 49 a 60 años se observa que no genera ausentismo de 1 a 2 días pero es el que genera porcentajes más alto en los rangos No.2 de 3 a 7 días y No. 3 de 8 a 27 días; así mismo se observa que el personal de rango 1 de 20 a 29 presenta ausentismos de menos días.

Tabla 5: Ausentismo por rangos de edad

	1	2
Rangos de edad	1 a 2 días	3 a 7 días
1 de 20 a 29 años	26.00%	37.00%
2 de 30 a 34 años	25.00%	20.00%
3 de 35 a 39 años	17.60%	29.40%
4 de 40 a 43 años	23.50%	20.60%
5 de 44 a 48 años	16.30%	40.50%
6 de 49 a 60 años	0.00%	36.90%

*En esta tabla se ve que el rango de 44 a 48 años es el grupo de trabajadores que más incidencia de ausentismo presenta con un 40.50 seguido del grupo de 20 a 29 años con un porcentaje de 37.00*

*El ausentismo y el sexo:* De la revisión efectuada a la tabla No. 9 se pudo observar que el personal encuestado del sexo femenino tiene una tendencia a ausentarse más como se muestra en todos los rangos de ausentismo del No. 1 al No.4 donde predomina un mayor ausentismo del personal del sexo femenino hasta en más del doble respecto al sexo masculino, a pesar que el sexo masculino representa un 35.7% y el sexo femenino un 64.3%,



Tabla 6: El Ausentismo Por Sexo de los Empleados Encuestados

Ausentismo por sexo					
Sexo	1 1 a 2 días	2 3 a 7 días	3 8 a 27 días	4 28 a 271 días	Total
Hombres	4.10%	8.80%	9.40%	7.60%	29.80%
Mujeres	14.60%	22.20%	14.60%	18.70%	70.20%
				<b>Total</b>	<b>100.00%</b>

Se observa en esta tabla que las mujeres generan un mayor ausentismo respecto a los hombres con un 70.20% y más en el rango de 3 a 7 días

*El ausentismo y el estado civil:* De la revisión efectuada a la tabla No. 10 se pudo observar que el personal encuestado soltero tiene una tendencia a ausentismos más prolongados, como se muestra en los rangos de ausentismo No. 4 con un 31.70% contra un 23.1 de los casados y el No. 2 donde predomina un porcentaje ligeramente mayor de ausentismo del personal soltero respecto al casado.

Tabla 7: el Ausentismo Con Relación Al Estado Civil

El ausentismo y el estado civil					
Estado Civil	1 1 a 2 días	2 3 a 7 días	3 8 a 27 días	4 28 a 271 días	total
Casado	20.40%	30.65	25.90%	23.10%	100.00%
Soltero	15.90%	31.70%	20.60%	31.70%	100.00%

Aquí se puede visualizar que el personal con estado civil de soltero es el que más incide en ausentismo sobre todo en el rango de 28 o más con un porcentaje de 31.7%

*El ausentismo y la Antigüedad:* En la revisión a la tabla No. 11 se detecta que el personal que tiene ausentismo más prolongado es el que tienen una antigüedad dentro del rango numero 6 de 23 a 29 años con un 37.5% en los rangos 2 y 3 de ausentismo, se observa además que el personal con menos antigüedad presenta ausentismo alto solamente en el rango menos de 1 a 2 días.

Tabla 8: el Ausentismo en Relación con la Antigüedad de los Empleados

El Ausentismo y la Antigüedad					
Antigüedad	1 1 a 2 días	2 3 a 7 días	3 8 a 27 días	4 28 a 271 días	total
1 a 3 años	39.30%	26.10%	13.00%	21.60%	100.00%
4 a 9 años	17.90%	35.70%	7.10%	39.30%	100.00%
10 a 14 años	30.00%	23.30%	20.00%	26.70%	100.00%
15 a 19 años	8.30%	27.80%	30.60%	33.30%	100.00%
20 a 22 años	13.30%	36.70%	33.30%	16.70%	100.00%
23 a 29 años	8.30%	37.50%	37.50%	16.70%	100.00%

El personal con mayor antigüedad genera un porcentaje muy bajo con respecto al personal con antigüedad de 4 a 9 años el cual genera un 39.30% de ausentismo en el rango de 28 a 271 días.

*El ausentismo y la cultura organizacional:* De la revisión realizada a la tabla No. 12 se puede detectar que el personal que presenta ausentismos prolongados es el que percibe moderadamente alta la cultura organizacional con un 31.3 %, además se observa que los trabajadores que perciben la cultura más bajo en el rango No. de 7 a 18 puntos encabezan en algunos rangos el porcentaje de ausentismo, no obstante se pudo detectar que no se manifiesta claramente alguna tendencia.



Tabla 9: el Ausentismo en Relación con la Cultura Organizacional Percibida por los Empleados Encuestados

El Ausentismo y la Percepción de la Cultura Organizacional					
Cultura organizacional	1	2	3	4	Total
	1 a 2 días	3 a 7 días	8 a 27 días	28 a 271 días	
1 7 a 18 pto.	21.20%	30.30%	21.20%	27.30%	100.00%
2 19 a 21 pto.	18.20%	30.30%	24.20%	27.30%	100.00%
3 22 a 23 pto.	19.40%	25.80%	35.50%	18.40%	100.00%
4 24 a 26 pto.	18.80%	25.00%	25.00%	31.20%	100.00%
5 27 a 28 pto.	24.00%	28.00%	20.00%	28.00%	100.00%
6 29 a 30 pto.	5.90%	58.80%	11.80%	23.50%	100.00%

*El ausentismo y el compromiso organizacional:* Del análisis realizado a los datos plasmados en la tabla no 13 se puede detectar que el ausentismo más prolongado esta en el rango donde el compromiso percibido es más bajo, con un 42.2% con respecto a los rangos de ausentismo más bajos; en el rango más alto de percepción de compromiso se observan porcentajes bajos de ausentismo respecto a los demás rangos de percepción del compromiso como en el rango no 2 de ausentismo el porcentaje menor es de 20.8% en el rango No. 2 de ausentismo.

Tabla No 10: El Ausentismo En Relación Con El Compromiso Organizacional Percibido Por Los Empleados Encuestados

El ausentismo y el compromiso organizacional				
Compromiso organizacional	1	2	3	4
	1 a 2 días	3 a 7 días	8 a 27 días	28 a 271 días
1 13 a 25 pto.	28.10%	34.00%	34.10%	42.20%
2 26 a 28 pto.	40.60%	45.30%	29.30%	31.10%
3 29 a 30 pto.	31.30%	20.80%	36.60%	26.70%
Total	100.00%	100.00%	100.00%	100.00%

*El ausentismo y el tipo de Puesto:* Del análisis realizado a los datos plasmados en la tabla no 14 se puede detectar que en el rango No. 4 correspondiente a la más alta percepción del tipo de puesto se presentan los porcentajes de ausentismos más bajos respecto a los demás rangos, así mismo, en el rango No. 1 correspondiente a la percepción más baja del tipo de puesto por parte de los empleados encuestados se presentan los porcentajes de ausentismo más altos.

Tabla 11: el Ausentismo en Relación Con el Tipo de Puesto Percibido por los Empleados Encuestados

Tipo de Puesto	1	2	3	4
	1 a 2 días	3 a 7 días	8 a 27 días	28 a 271 días
1 5-20 pto.	37.50%	30.20%	29.30%	22.20%
2 21-23 pto.	25%	30.20%	24.40%	31.20%
3 24-26 pto.	25%	30.20%	34.10%	22.20%
4 27-30 pto.	12.50%	9.40%	12.20%	24.40%
Total	100.00%	100.00%	100.00%	100.00%

*El ausentismo y la satisfacción en el trabajo:* Del análisis realizado a los datos plasmados en la tabla no 15 se puede detectar que en el rango No. 4 correspondiente a la más alta percepción de la satisfacción laboral se presentan los porcentajes de ausentismos más bajos respecto a los demás rangos, así mismo, en el rango No. 1 correspondiente a la percepción más baja de la satisfacción laboral por parte de los empleados encuestados se presentan los porcentajes de ausentismo más altos.



Tabla 12: el Ausentismo en Relación con la Satisfacción en el Trabajo Percibida Por los Empleados Encuestados

Satisfacción	1	2	3	4
Laboral	1 a 2 días	3 a 7 días	8 a 27 días	28 a 271 días
1 9-18 ptos.	28.10%	20.80%	22.00%	26.70%
2 19-22 ptos.	21.80%	22.60%	24.40%	17.80%
3 23-24 ptos.	15.60%	15.10%	14.60%	20%
4 25-26 ptos.	18.80%	13.20%	17.10%	13.30%
5 27-28 ptos.	9.40%	15.10%	14.60%	13.30%
6 29-30 ptos.	6.30%	13.20%	7.30%	8.90%

*El ausentismo y el clima laboral:* Del análisis realizado a los datos plasmados en la tabla No 16 se puede detectar que en el rango No. 4 correspondiente a la más alta percepción del clima laboral se presentan los porcentajes de ausentismos más bajos respecto a los demás rangos, así mismo, en el rango No. 1 correspondiente a la percepción más baja del clima laboral por parte de los empleados encuestados se presentan los porcentajes de ausentismo más altos.

Tabla 13: el Ausentismo en Relación con el Clima Organizacional Percibido por los Empleados Encuestados

Clima	1	2	3	4
Laboral	1 a 2 días	3 a 7 días	8 a 27 días	28 a 271 días
1 2-14 ptos.	25.00%	24.50%	24.40%	28.90%
2 15-17 ptos.	3.10%	13.20%	12.20%	20.00%
3 18-20 ptos.	15.60%	22.60%	19.50%	17.80%
4 21-22 ptos.	28.10%	9.40%	24.40%	8.90%
5 22-26 ptos.	15.60%	17.10%	9.70%	20.00%
6 27-30 ptos.	12.50%	13.20%	9.80%	4.40%
Total	100%	100%	100%	100%

## CONCLUSIONES

En la comparación del ausentismo contra las posibles causas se concluye lo siguiente: En la comparación con el puesto o categoría, manifiesta mayor ausentismo (57.6) el grupo No 2 Social que incluye el puesto de Asistente Médica cuya función básica consiste en asistir al médico familiar durante la consulta y sin ser una labor de alto riesgo presenta ausentismo en incapacidades de enfermedad y riesgo de trabajo, presentándose entonces el comportamiento de centralidad donde la asistente se beneficia de recibir certificados de incapacidad por tener relación de trabajo estrecha con el médico, facultado para la extensión de incapacidades. Esto demuestra que es válida la hipótesis que señala que existe relación entre la centralidad y el ausentismo de los empleados del IMSS En la comparación con la edad se visualiza que el personal incluido en el rango No. 6 que incluye a los trabajadores con edad de 49 a 60 años es decir los de más edad, presentan los porcentajes más altos en ausentismos desde los 6 hasta los 271 días con ello se comprueba la hipótesis que establece que existe relación positiva entre la edad y el ausentismo, En la comparación con el sexo de los empleados, los empleados del sexo femenino reportan un ausentismo en los diferentes rangos de más del doble respecto a los trabajadores del sexo masculino; resultados similares se han obtenido en investigaciones realizadas en otros ámbitos y en otros países con culturas semejantes a la de México. En la comparación con el estado civil, las encuestas manifiestan que los empleados solteros reportan porcentajes superiores en el ausentismo del rango de 28 días o más de un 31.7% contra un 23.1% de los empleados casados, no obstante que el porcentaje de empleados casados es mayor que el de los solteros. Con ello se hace válida la hipótesis de que existe relación entre el ausentismo y el estado civil.

En la comparación con la antigüedad de los empleados encuestados se encontró que el empleado con más antigüedad reporta porcentajes más altos en los rangos No 2 de 3 a 7 días y No. 3 de 8 a 27 días con un 37.5% en cada uno, mientras que el personal de menos antigüedad reporta un porcentaje mayor en el rango No. 1 de 1 a 2 días con un 39.3%; esto se explica en parte por la relación directa que se tiene entre



antigüedad y edad; entonces, es válida la hipótesis de que existe relación entre la antigüedad y el ausentismo de los empleados. En la comparación con la cultura organizacional, las encuestas manifiestan que no existe una tendencia notoria en el sentido de que los empleados que perciben bajo la cultura de la organización tengan más ausentismo o a la inversa; La hipótesis planteada en cuanto que existe relación entre la cultura organizacional y el ausentismo de los empleados no es válida. En la comparación con el compromiso organizacional los encuestados reportaron que el porcentaje de ausentismo prolongado, de 28 días en adelante, más alto (42.2%) se presenta en aquellos empleados que presentan una percepción baja de compromiso con la organización, en apego a la literatura, en ella se expresa que una causa fundamental que puede generar ausentismo es la carencia de un fuerte compromiso con la organización. Los directivos encuestados opinaron en el sentido de que sí incide el compromiso organizacional con el ausentismo. Por lo antes comentado es válida la hipótesis planteada que señala que existe relación entre el compromiso organizacional y el ausentismo de los empleados.

En la comparación con el tipo de puesto los encuestados manifestaron que el porcentaje más alto de ausentismo se presenta en los empleados con baja percepción de su puesto con un 37.5%, 30.20%, 29.3% y 22.2%, mientras que el porcentaje más bajo (9.4%) se presenta en los empleados con buena percepción del tipo de puesto. Lo anterior puede obedecer a que el diseño de los puestos en el Instituto siguen realizándose bajo el modelo tradicional, dicho modelo según lo señala la literatura ocasiona en el ocupante fastidio, aburrimiento, desmotivación. Por lo tanto es válida la Hipótesis de que existe relación entre el tipo de puesto y el ausentismo de los empleados. En la comparación de la satisfacción laboral, las encuestas indican que el porcentaje más alto de ausentismo prolongado, de 28 días o más y es de un 26.7% se da en los empleados con la percepción más baja de satisfacción laboral mientras que el porcentaje más bajo (13.3%) se da en los empleados con una percepción alta de satisfacción laboral. Los diferentes autores de Comportamiento Organizacional coinciden en señalar como resultados de la insatisfacción en el trabajo, además de bajos niveles de desempeño índices elevados de ausentismo y rotación; lo que se buscó demostrar en esta investigación. Por lo anterior se demuestra que es válida la hipótesis que establece que existe relación entre la satisfacción laboral y el ausentismo de los empleados.

En la comparación con el clima laboral, se encontró que el porcentaje más alto de ausentismo prolongado, de 28 días o más y es de un 28.9% se da en los empleados con la percepción más baja de clima laboral mientras que el porcentaje más bajo (4.4%) se da en los empleados con una percepción alta de clima laboral. La literatura establece que dentro de la perspectiva estructural del clima, las características de la organización generan un determinado clima organizacional; esto repercute sobre la motivación de los miembros de la organización y sobre su comportamiento el cual puede tener muy variadas consecuencias para la organización como productividad, satisfacción, rotación y ausentismo. En base a lo antes expuesto es válida la hipótesis de que existe relación entre el clima laboral en la Institución y el ausentismo de los empleados. En apoyo con lo antes señalado se proponen las siguientes recomendaciones:

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# LA INNOVACIÓN COMO FACTOR DE COMPETITIVIDAD EN LAS EMPRESAS TURÍSTICAS EN CANCÚN, QUINTANA ROO, MÉXICO

Enrique Corona Sandoval, Universidad del Caribe

Lucila Zárraga Cano, Universidad del Caribe

## ABSTRACT

*El turismo se ha convertido en una gran fuerza económica y social en el mundo, aporta el crecimiento de las economías, el estado mexicano de Quintana Roo es conocido a nivel mundial por una oferta turística de vanguardia, sin embargo son muy escasos los trabajos realizados por comprender la importancia y las formas de innovación en la compleja actividad turística. Es necesario conocer los aspectos que se llevan a cabo para generar innovación, elemento clave para la competitividad de las empresas turísticas, que permite la adaptación a su entorno y mantenerse vigente en plena competencia de destinos turísticos. El objetivo de esta investigación es conocer la percepción que tienen los empresarios de compañías turísticas en el ramo de servicios sobre las capacidades de innovación más relevantes con las que cuentan en áreas de procesos, productos, tecnología, mediante un estudio descriptivo transversal a través de una encuesta en donde se aplicó un método discriminante. El identificar cuáles son las capacidades de innovación más importantes para los empresarios turísticos, ayudará a generar estrategias que permitan coadyuvar a la competitividad del sector e ir adaptándose a los cambios.*

**PALABRAS CLAVE:** Turismo, servicio, marketing de servicios, innovación, capacidades innovadoras

## ABSTRACT

*Tourism has become a major economic and social force in the world, brings the growth of economies, the Mexican state of Quintana Roo is known worldwide for a tourist-edge, although very few studies conducted by understand the importance and forms of innovation in the tourism complex. You need to know the issues that are carried out to generate innovation, key to the competitiveness of tourism businesses, which allows its adaptation to the environment and keep in full force competition destinations. The objective of this research is to understand the perception of entrepreneurs tour companies in the area of services on innovation capabilities most relevant to that count in areas of processes, products, technology, through a descriptive study through a survey where I apply a discriminant methods. Identifying what are the most important innovation capacities for tourist entrepreneurs, help generate strategies to contribute to the competitiveness of the sector and adapting to the changes.*

**JEL:** L8, L83, M3, M39

**KEYWORDS:** Tourism, service, marketing services, innovation, innovative capabilities.

## INTRODUCCIÓN

Para iniciar nuestro estudio es necesario comprender como se conforma el sector terciario en México, el cual corresponde a todas aquellas actividades que no se dedican a la producción de bienes materiales propiamente, excluye las labores de campo, la extracción de minerales y todas las ramas de la industria. Este sector terciario es conocido también como sector de servicios cuyas características fundamentales es que sus productos sean efímeros, ya que sólo duran el tiempo de la transacción, son intangibles o inmateriales y en esencia no pueden ser almacenados (Atlántida, Córdoba y Ordoñez, 2006).



La industria del servicio en México representa un 70% del PIB y contribuye con el 63% del empleo a nivel nacional (PROMEXICO, 2012). El sector servicios en el Estado de Quintana Roo, ocupa el primer lugar a nivel nacional con un crecimiento de 6.9 en el segundo trimestre del 2012 (INEGI, 2012).

Las presiones competitivas sobre las empresas de servicios están en aumento, estimulando mayor uso de tecnologías, así como una mayor productividad de su fuerza laboral, por lo que estas buscan beneficiarse a partir de una dinámica empresarial más eficiente e innovaciones que ayuden a resistir los cambios del entorno y del mercado (OCDE, 2005).

El estado mexicano de Quintana Roo es conocido a nivel mundial por una oferta turística de vanguardia, que a lo largo de varias décadas se ha ido adaptando a los cambios dictados por el mercado, adoptando novedades o mejoras en productos, procesos, capacidades organizacionales y tecnología.

Siendo la innovación un aspecto de suma importancia para la competitividad y el progreso económico de las empresas turísticas, se plantea el objetivo de conocer cuáles son los aspectos que se llevan a cabo para generar cambios adaptativos dentro de la organización y que permiten mejores maneras de satisfacer las necesidades de los consumidores, adaptándose a los cambios en forma rápida y acertada. Estos procesos de innovación coadyuvarán a la competitividad provocando una cultura de generación de capacidades innovadoras al interior que permitan establecer mecanismos estratégicos de generación de innovaciones en las empresas turísticas.

## REVISIÓN LITERARIA

Un servicio es un acto o desempeño que ofrece una parte a otra, aunque el proceso puede estar vinculado a un producto físico, el desempeño es en esencia intangible y por lo general, no da como resultado la propiedad de ninguno de los factores de producción. Un servicio son actividades económicas que crean valor y proporcionan beneficios a los clientes en tiempos y lugares específicos como resultado de producir un cambio deseado en o a favor del receptor del servicio (Lovelock y Reynoso, D'Andrea y Huete (2004).

Para poder encuadrar los servicios en el sector turístico, se debe definir en primera instancia que es el turismo para conceptualizar mejor los servicios que aquí se abordan. La Organización Mundial del Turismo (OMT), formaliza los aspectos de la actividad turística como: “Las actividades que realizan las personas durante sus viajes y estancias en lugares distintos al de su entorno habitual, por un periodo de tiempo consecutivo inferior a un año con fines de ocio, por negocios y otros” (OMT, 1994).

Los servicios tienen cuatro características principales: 1) Intangibilidad, 2) Heterogeneidad, 3) Caducidad y 4) Simultaneidad de la producción y el consumo (Lovelock, 1997). Sin embargo un servicio puede estar compuesto de un bien tangible con un servicio que lo acompañe (automóviles o computadoras); Un híbrido que combina partes iguales de bienes y servicios (un restaurante); Un servicio principalmente con bienes y servicios menores que lo acompañen (un viaje aéreo) (Lovelock et al., 2004).

Shumpeter (1967), menciona que la innovación es el punto esencial que hay que tener en cuenta en un sistema capitalista con un proceso evolutivo, el cual impulsa y mantiene procesos, recursos, métodos, mercados, energía, estructura y movimientos.

Esta innovación da pie a que exista una competencia, sin embargo es importante distinguirla pues la competencia que cuenta es la que lleva consigo la aparición de artículos nuevos, de una técnica nueva, de



fuentes de abastecimientos nuevos, de un tipo de organización nueva, es la que supera ya sea en costos o en calidad (Varela, 2001).

Las capacidades innovadoras son competencias organizacionales que se manifiestan en la velocidad de respuesta ante los cambios en el entorno o mercado a través de la aplicación de conocimientos organizacionales, y/o competencias personales buscando resultados congruentes con la estrategia (Goñi, 2004). Estas variables pueden ser medibles a través de los procesos de innovación agrupados en torno a los constructos de: Estrategia, Producto/Servicio, Mercado, Procesos, Organización, Personas y Tecnología (Goñi, 2004).

A continuación se describe cada una de las competencias innovadoras: Jones y George (2006) mencionan que una estrategia es un conglomerado de decisiones relativas a qué metas perseguir, qué actividades emprender y cómo aprovechar los recursos para alcanzar esas metas.

Kotler y Armstrong (2008) definen producto como cualquier cosa que se pueda ofrecer a un mercado para su atención, adquisición, uso o consumo y que podría satisfacer un deseo o una necesidad. Y un servicio como cualquier actividad o beneficio que una parte puede ofrecer a otra y que es básicamente intangible porque no tiene como resultado la obtención de la propiedad de algo.

Los mercados de consumo consisten en individuos y hogares que compren bienes y servicios de consumo personal (Kotler y Armstrong, 2008), los mercados parten ya sea de una necesidad, deseo o demanda; La necesidad son estados de carencia percibida, y son un componente básico. Los deseos son la forma que adoptan las necesidades humanas moldeadas por la cultura y la personalidad individual. Y las demandas son deseos humanos respaldados por el poder de compra (Kotler y Armstrong, 2008).

Un proceso es un método de operación particular o una serie de acciones que comúnmente incluyen pasos múltiples que deben seguir una secuencia definida. Los procesos de servicios van desde procedimientos relativamente simples que implican sólo algunos pasos hasta actividades muy complejas (Lovelock, et al, 2004).

Katz y Kahn (1966) además de Thompson (1967) plantean que una organización es un sistema abierto que toma recursos del exterior y los convierte en bienes y servicios que devuelve al entorno para ser adquiridos por los clientes. El desempeño organizacional es la medida de la eficiencia y eficacia con lo que los administradores aprovechan los recursos para satisfacer a los clientes y alcanzar las metas de la organización (Jones y George, 2006).

El personal es el factor más importante en la mayoría de los encuentros de servicio, estos tienen interacción directa con el cliente, y puede afectar la entrega del servicio. Las empresas de servicios exitosas se caracterizan por una cultura de servicios y un liderazgo diferencial además de la implicación activa del Departamento de Recursos Humanos en donde se vea a los empleados como un recurso que tiene que alimentarse y no como un costo que hay que minimizar (Lovelock et al, 2004).

La tecnología es la combinación de herramientas, maquinas, computadoras, habilidades, información y conocimiento que se valen los administradores para diseñar, producir y distribuir bienes y servicios. Las fuerzas tecnológicas son los resultados de los cambios en la tecnología de que se valen los administradores para diseñar, producir y distribuir bienes y servicios (Jones y George, 2006).

## DATA AND METHODOLOGY

Se requiere la definición del problema el cuál es identificar cual es la percepción que tienen los empresarios de compañías turísticas en el ramo de servicio sobre las capacidades de innovación más



relevantes. Estas empresas turísticas abarcan restaurantes, hoteles, spas, parques temáticos, tour operadoras y agencias de viaje como se muestra en la tabla 1.

Tabla 1. Tipo de Empresas que fueron encuestadas.

Empresas turísticas	Número de empresas	Porcentaje
Restaurantes	12	24%
Hoteles	11	22%
Spas	8	16%
Parques temáticos	1	2%
Agencias de viaje	10	20%
Tour operadoras	8	16%
Total	50	100%

*El levantamiento de las encuestas a empresas de servicios, se realizó en la ciudad de Cancún en donde se obtuvo una muestra no probabilística por conveniencia de 50 empresas entre las cuales destacan restaurantes, hoteles, spas, parques temáticos, agencias de viaje y tour operadoras. Fuente: Elaboración propia.*

Posteriormente se redefinió el tema en constructos que permitan medir cada una de las variables, como se muestra en la tabla 2.

Tabla 2: Definición operacional de las variables.

Variables	Constructos
Estrategia	Dirección que lleva la empresa. Recursos para alcanzar las metas. Competencia. Aprovechamiento de recursos.
Producto/Servicio	Satisface una necesidad. Adapta nuevos atractivos. Ofrece beneficio. Ofrece un valor agregado.
Mercado	Satisfacción del mercado. Lealtad del mercado. Conocimiento de valor agregado.
Procesos	Eficiencia. Mejorar el servicio. Control de procesos. Calidad de procesos.
Organización	Toma en cuenta las oportunidades. Toma en cuenta las amenazas. Toma en cuenta las fortalezas. Toma en cuenta las debilidades.
Personal	Capacitación. Consideración de propuestas hechas por el personal. Motivación. Inversión en el personal.
Tecnología	Cuenta con hardware Cuenta con software. La tecnología ayuda a la toma de decisiones. La tecnología ayuda para comunicar.

*Las variables se operacionalizan por constructos las cuales se pueden preguntar y medir su percepción en una escala de uno al siete. Fuente: Elaboración propia.*



El diseño de la investigación que se siguió fue un estudio descriptivo, que se basa en procedimientos científicos para recolectar datos puros, que se hacen para responder a las preguntas de quién, que, cuándo, en dónde y cómo (Mc Daniel y Gates, 2011).

La muestra que se llevó a cabo fue no probabilística, que es un proceso muestral en el que la probabilidad de selección de cada unidad muestral es desconocida (Hair, Bush y Ortinau, 2004), debido a que no se tiene con precisión estadísticas confiables sobre el total de empresas turísticas en la ciudad de Cancún, Q. Roo. La muestra no probabilística fue por conveniencia que es un procedimiento en el que las muestras se toman por conveniencia del investigador (Hair, Bush y Ortinau, 2004). En la tabla 1 se muestra el tipo de empresas que se encuestaron de una muestra de cincuenta.

Posteriormente para estudiar las variables se obtuvo el estadístico de tendencia central para conocer la percepción promedio que tiene así como la frecuencia de la constructo. Por cada bloque de variables se realizó un análisis discriminante como Lambda de Wilks.

## RESULTADOS

Dentro de los resultados que se obtuvieron fueron los siguientes: El porcentaje de empresas turísticas las cuales fueron encuestadas el 24% fueron restaurantes, el 22% hoteles, el 16% spas, el 2% parques temáticos, el 20% agencias de viaje y el 16% tour operadoras.

La tabla 3 da una panorámica de cómo las empresas califican los diferentes constructos.

Obteniendo un promedio de cada grupo que abarcan cada una de las capacidades innovadoras se tienen los siguientes resultados (Tabla 4). Se puede observar, que la capacidad innovadora con el promedio más alto es la tecnología, el segundo la organización y a la que menos énfasis en promedio se le pone es al mercado.

Tabla 3: Concentrado de frecuencias de los constructos de cada variable.

Variable	Constructo	Capacidad innovadora						
		Baja 1	2	Media 3	4	5	Alta 6	7
Estrategia	La empresa sabe hacia dónde va.	2%		20%	26%	24%	20%	8%
	Utiliza los recursos para alcanzar las metas	4%	6%	24%	20%	18%	18%	10%
	Conoce lo que hace su competencia	4%	22%	28%	28%	28%	16%	2%
	Aprovecha sus recursos (financieros y humanos)		6%	22%	24%	24%	18%	6%
Producto/ Servicio	El servicio satisface una necesidad		2%	16%	24%	26%	18%	14%
	El servicio adapta nuevas atracciones	6%	16%	22%	20%	16%	12%	8%
	El servicio ofrece un beneficio	6%	6%	20%	20%	20%	18%	10%
	El servicio ofrece un valor agregado			6%	18%	34%	24%	18%
Mercado	El mercado está satisfecho			8%	20%	26%	28%	18%
	El mercado es leal		2%	24%	36%	28%	10%	
	El mercado tiene conocimiento del valor agregado que ofrece	6%	20%	30%	24%	12%	8%	
Proceso	Los procesos de la empresa son eficientes		6%	22%	24%	24%	18%	6%
	Los procesos buscan mejorar el servicio		10%	22%	20%	22%	18%	8%
	Se tiene control de los procesos	12%	24%	40%	12%	6%		6%
	Se busca la calidad de los procesos		6%	24%	42%	22%		6%
Organización	Toma en cuenta las oportunidades		6%	18%	12%	42%	18%	4%
	Toma en cuenta las amenazas		12%	12%	6%	22%	18%	30%



Personal	Toma en cuenta las fortalezas			6%	24%	12%	36%	22%
	Toma en cuenta las debilidades	6%	6%	30%	28%	6%		24%
	Capacitan a los empleados regularmente	6%	6%	30%	24%	28%	6%	
	Consideran las propuestas hechas por el personal	6%	6%	40%	24%	12%	12%	
	La empresa motiva a sus empleados		6%	16%	18%	42%	6%	12%
	La empresa invierte en el personal		12%	18%	18%	12%	24%	16%
Tecnología	La empresa cuenta con hardware						48%	52%
	La empresa cuenta con software especializado				4%	12%	30%	54%
	La tecnología ayuda a la toma de decisiones				28%	28%	20%	24%
	La tecnología ayuda a una mejor comunicación			8%	18%	20%	30%	24%

El siguiente cuadro muestra los porcentajes que recibió cada constructor del grupo de variables correspondientes, en donde los valores 1 y 2 se tomaron como bajos, los valores 3, 4 y 5 como medio y 6 y 7 como altos. Fuente: Elaboración propia.

Tabla 4: Promedio de las capacidades innovadoras.

Capacidad Innovadora	Promedio de calificación
Estrategia	4.25
Producto/Servicio	4.5
Mercado	4
Procesos	3.75
Organización	4.75
Personal	4.5
Tecnología	5.75

Promedio obtenido por el total de casos que tiene cada constructor que constituyen las variables. Fuente: Elaboración propia.

En cuanto a cada uno de los constructos que conforman las variables la tabla 5 muestra que en todos los casos hay una pertinencia, por lo que ninguno de los constructos es discriminatorio.

Tabla 5: Estadístico discriminante de los constructos por variables.

Variable	Constructo	Lambda Wilks
Estrategia	La empresa sabe hacia dónde va.	.741
	Utiliza los recursos para alcanzar las metas	.962
	Conoce lo que hace su competencia	.816
	Aprovecha sus recursos (financieros y humanos)	.923
Producto/ Servicio	El servicio satisface una necesidad	.826
	El servicio adapta nuevas atracciones	.888
	El servicio ofrece un beneficio	.974
	El servicio ofrece un valor agregado	.844
Mercado	El mercado está satisfecho	.876
	El mercado es leal	.957
	El mercado tiene conocimiento del valor agregado que ofrece	.862
Proceso	Los procesos de la empresa son eficientes	.958
	Los procesos buscan mejorar el servicio	.929
	Se tiene control de los procesos	.779
	Se busca la calidad de los procesos	.922
Organización	Toma en cuenta las oportunidades	.931
	Toma en cuenta las amenazas	.946
	Toma en cuenta las fortalezas	.949
	Toma en cuenta las debilidades	.805



Personal	Capacitan a los empleados regularmente	.920
	Consideran las propuestas hechas por el personal	.911
	La empresa motiva a sus empleados	.935
	La empresa invierte en el personal	.919
Tecnología	La empresa cuenta con hardware	.878
	La empresa cuenta con software especializado	.919
	La tecnología ayuda a la toma de decisiones	.890
	La tecnología ayuda a una mejor comunicación	.866

*Se aplicó el estadístico Lambda Wilks para cada uno de los grupos en donde en todos los casos hay una pertinencia de los constructos. Se tuvo una significancia de 0.003*

## CONCLUSIONES

Hasta ahora, la mayoría de las investigaciones relacionadas a la innovación en empresas turísticas está más orientada a la teoría y muy poco a los hechos, debido a los pocos estudios que se han realizado, las capacidades innovadoras se han estudiado de forma aislada sin tomar en cuenta el factor innovación y ser plasmadas como una ventajas competitivas.

Se infiere que las capacidades de innovación detectadas mantienen un contacto con el mercado poco claro, pues si bien no se especifica el vínculo, se entiende que hay una relación estratégica no detectada que motiva y detona la innovación como capacidad competitiva.

Si bien la tecnología es mencionada como la capacidad de innovación más destacada, existen otras capacidades como procesos o estrategia que figuran en niveles de percepción inferiores. Lo anterior pone en evidencia que existen capacidades de innovación más visibles y notorias que otras, es recomendable indagar y profundizar en las menos visibles en el ánimo de abonar en el conocimiento de las realidades de las empresas turísticas en Quintana Roo.

Se deben de considerar nuevos constructos que puedan ser medibles en las variables con el fin de poder contar con una mayor claridad de la percepción sobre las capacidades de innovación que los empresarios tengan para fomentar una distinción entre ellas y que por sí solas permitan establecer estrategias que coadyuven a la competitividad.

La gran mayoría de los empresarios turísticos de la muestra caen en un rango medio de las capacidades innovadoras pues saben hacia donde van, utilizan los recursos de una forma eficiente pero no eficaz por lo que deben dar un paso adelante con las estrategias que se toman para poder hacer frente a la competencia. Así mismo el producto o servicio debe de estarse innovando debido a su ciclo de vida del producto o servicio por lo que se requiere realizar estrategias tanto de desarrollo de productos como de mercado. Es necesario que los procesos se consideren más ya que estos son una herramienta la cual ayuda a que el consumidor perciba el valor agregado que se quiere ofrecer. En los servicios turísticos el personal es otra herramienta en la que se debe de trabajar e invertir a través de programas de capacitación ya que como capacidad de innovación tiene un rango medio y sin embargo son los que dan la cara con los clientes, son los embajadores de las empresas.

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# **FACTORES QUE IMPULSAN A LAS PYMES PRODUCTORAS DE LIMÓN Y COCO DEL ESTADO DE COLIMA A INCURSIONAR EN EL SECTOR EXPORTADOR**

Manuel Rubio Maldonado, Universidad de Colima  
Oscar Bernardo Reyes Leal, Universidad de Colima  
Aurelio Déniz Guizar, Universidad de Colima

## **RESUMEN**

*En la actualidad el mercado doméstico e internacional exige altos estándares de calidad, es por ello que las PyMES que realizan actividades de exportación se ven en la necesidad de cumplir con éstos, para cubrir las necesidades de sus clientes. Lo que obliga a estar a la vanguardia para competir con marcas reconocidas a nivel mundial. Derivado de lo anterior y en función a un mercado altamente competitivo, crean sus propias marcas para dar a conocer sus productos en el extranjero. Así, mencionar, que el 93% de las PyMES del Estado de Colima, cuenta con la capacidad de competir con productos con marca propia. Lo que las posiciona en un nivel sobresaliente tanto económico como empresarial. El Estado de Colima cuenta con una posición estratégica de gran potencial en recursos naturales. En relación a esta posición estratégica la investigación se enfocó a determinar los factores y condiciones que impulsan a las PYMES productoras de limón y coco a incursionar en el sector exportador. Para realizar la investigación se consideran los municipios de Tecmán, Manzanillo y Colima capital donde se localizaron las empresas que participan en el mercado internacional.*

**PALABRAS CLAVE:** empresas PYMES, empresa exportadora, mercado doméstico e internacional.

## **FACTORS THAT MOTIVATE SMES PRODUCERS COCONUT AND LEMON COLIMA STATE TO DABBLE IN THE EXPORT SECTOR**

### **ABSTRACT**

*At present, the domestic and international market demands high quality standards, which is why SMEs that carry out activities in export are the need to comply with them, to meet the needs of its customers. This forces them to be in the vanguard to compete with global brand. Due to the above and according to a highly competitive market, they create their own brands to present their products across borders. So, mentioning that 93% of SMEs in the State of Colima, has the ability to compete with private-label products. What an outstanding level positions in economic and business. The state of Colima has a strategic position of great potential in natural resources. In relation to this strategic position focused research to identify the factors and conditions that propel SMEs producing lemon and coconut to make inroads in the export sector. To conduct the research are considered Tecmán municipalities, Manzanillo and Colima is located capital where the companies participating in the international market.*

**KEYWORDS:** SME Firms, Export Company, Domestic And International Market.

### **INTRODUCCIÓN**



El Estado de Colima cuenta sin duda con una posición estratégica de gran potencial en cuestión de recursos naturales, lo que lo hace apto para la producción agropecuaria. Y, en lo que respecta a las actividades portuarias en el puerto de Manzanillo, la vía para exportar su producción a cualquier mercado internacional. Esto les proporciona una ventaja comparativa a las Pequeñas y Medianas Empresas del Estado respecto a las demás empresas del país. Cabe mencionar que el sector al que fue enfocado este proyecto es el sector primario, específicamente: la agroindustria, en 3 municipios, Tecomán, Manzanillo y Colima capital, donde se ubicaron estas empresas. Son los más destacados económicamente por sus actividades relacionadas con el sector exportador.

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 diversas empresas que han incursionado en el sector exportador, 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 lograr 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.

*Objetivo general: Determinar los factores y condiciones que impulsan a las Pymes productoras de limón y coco a incursionar en el sector exportador del Estado de Colima”.*



*Hipótesis de investigación:* Si se dan 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.

## REVISIÓN LITERARIA

Desde hace dos décadas, las pequeñas empresas exportadoras del Estado de Colima se encuentran en un proceso de apertura creciente al mercado exportador. Es de recordar que en México, las PYMES representan un 97% de la fuerza laboral y ocupan más del 50% de la población económicamente activa y generan una cuarta parte del Producto Interno Bruto (Morales, 2006, p21). La falta de capacitación, innovación tecnológica, financiamiento, entre otros aspectos, ha generado que estas empresas enfrenen múltiples obstáculos para participar competitivamente en los mercados internos y externos (Montero & Muñoz 2007).

Para lograr incursionar y mantenerse en las esferas de la economía global, estas Firms deben considerar la productividad y la competitividad como parte de sus objetivos estratégicos (Charruca, Barrutia & Landeta 1995). La productividad es el empleo eficiente de los recursos técnicos, materiales y humanos para producir bienes y servicios de calidad (Sánchez, 2008), representando la relación entre cantidad y calidad del producto o servicio. La calidad es la ausencia de deficiencias y constituye el cúmulo de características que satisfacen al cliente (Juran, 1990). El sector exportador representa un factor económico muy importante tanto para los colimenses como para el país. Por lo tanto, para obtener un mejor desarrollo y crecimiento económico a través del sector exportador, es importante resaltar las ventajas competitivas con las que cuenta el estado de Colima (Porter, 2004). Cuenta con variedad de productos como coco, limón, melón, sandía, piña y aceite de coco, la cercanía a uno de los puertos más importantes del país y apoyos gubernamentales a la exportación necesarios; sin embargo, en los últimos años, no sólo su potencialidad productiva ha venido en decremento, sino también su capacidad para mejorar el bienestar de calidad de vida de los trabajadores. Así, en esta investigación, se considera importante determinar los factores que impulsan a las PyMES productoras de coco y limón a incursionar en el sector exportador y conocer, de primera mano, que tanto limitan o impulsan la participación en el mercado internacional y determinar la efectividad de estas estrategias con los cuales han logrado un crecimiento sostenido.

La internacionalización tradicional, es la que por lo común siguen las empresas transnacionales. Esta internacionalización tradicional supone un proceso a través del cual, en un primer momento, la empresa instala fuera de sus fronteras aquellas actividades más próximas al cliente final —ventas a través de la exportación— para progresar en su internacionalización asumiendo un mayor grado de compromiso —como pueden ser las inversiones directas. Las etapas que generalmente suelen seguir las empresas son: exportación ocasional, exportación regular directa e indirecta, establecimiento de filiales de venta en el extranjero y estableciendo subsidiarias de producción en el extranjero (Sáez y Cabanelas 1997, p26). Venderle al mundo es hoy una posibilidad. Se puede hacer en forma individual o en grupo. Es clave la asistencia a ferias: la frase “la unión hace la fuerza”, es cada vez más popular en el mundo PYME. Si bien hay actividades que parecen restringidas a las grandes empresas, le límite desaparece si de exportar se trata. Con estrategias propias o formando parte de una asociación, las Pymes colimenses han ganado espacios en mercados extranjeros. Así, los factores que impulsan a una PYME que se inicia en la exportación, son la buena calidad y los buenos precios. Los reportes sobre las Pequeñas y Medianas Empresas (PYMES), se pueden clasificar en dos tipos, los reportes sobre estadísticas y los reportes sobre Política Industrial. En ambos reportes se reconoce que las PYMES son importantes para la economía y para el desarrollo del país, por el número de empleos que representan y por su contribución a la derrama económica en el mercado (SBA, 2001). Por otra parte, se comenta la importancia de que no desaparezcan y crezcan para aumentar el impacto positivo en la economía. Sin embargo, las publicaciones disponibles, no analizan de manera formal la gestión de las PYMES en México, lo que existe son los comentarios y argumentos de profesionales y proveedores de servicios, basados principalmente en experiencias pasadas,



que expresan en los medios de comunicación las áreas de oportunidad en las PYMES, por ejemplo: el desarrollo de una estrategia de negocio, realizar benchmarking, estudios de mercado, capacitación para la exportación, apoyos de financiamiento para el crecimiento, cursos de administración y de las operaciones del negocio, capacitación del recurso humano en todas las áreas y desarrollo de sistemas informáticos internos y de e-commerce (Barceló y Pérez, 2003). En este contexto consideramos dos enfoques desarrollados por NAFIN, denominados enfoques internos y externos. El enfoque externo se caracteriza por problemas que afectan a las PYMES, pero que son más bien del tipo macroeconómico y en donde las PYMES no tienen influencia en su solución (o no es su razón de ser); mientras que el enfoque interno, en cambio, se caracteriza por problemas derivados de la gestión propia del negocio y del sector económico al que pertenecen, y donde las PYMES son responsable de su solución y mejora. Como primer ejemplo tenemos el caso de la "Encuesta a la industria pequeña y mediana" de NAFIN (1985) donde se analizó una muestra de 20,923 empresas y que, de los 9 factores identificados como "problemas", solo 5 factores pueden ser asociados a la gestión interna del negocio: carencia de organización, retraso tecnológico, falta de capacitación del personal, problemas en la colocación de productos, y carencia de registros contables. Otro estudio de interés es "La industria por escala productiva", realizado por SECOFI (1987). Abarcando 35,000 empresas que representaban el 40% de la industria nacional, y que identifica 6 factores en la "problemática" de la micro y pequeña empresa, de los cuales, sólo 2 pueden ser asociados a la gestión interna del negocio: altos costos de operación y liquidez financiera. Así, el estudio de Sánchez (2003), menciona un estudio de Nafin que reporta los "motivos o causas internas por las cuales mueren las PYMES", entre las cuales se mencionan: problemas administrativos (43%), problemas fiscales (16%) incapacidad de cumplir requisitos (15%), deficiencia en comercialización (11%), por errores en insumos y producción (8%) y debido a falta de financiamiento (7%). Con excepción de los puntos "problemas fiscales" y "falta de financiamiento", el resto son puntos que se pueden asociar a la Gestión Interna del Negocio. Sin embargo, no se reporta la referencia del estudio, por lo que debe ser tomado solamente como un comentario. En relación a un estudio más reciente realizado en el período 2001-2002, se aplicó una encuesta a 1,034 PYMES (CIPI, 2003a), donde las principales conclusiones del reporte preliminar son: primero, se reconoce que los programas para las PYMES no deben ser los mismos que para las Micro y para las grandes empresas; segundo, los indicadores de eficiencia utilizados en los programas públicos, cuando se basan en el número de empresas atendidas, provoca que la atención sea sobre las Micro empresas que representan más del 90% de las empresas. Así reporte preliminar se orientan a recomendaciones para mejores apoyos públicos definidos específicamente como política industrial para el segmento de las PYMES, más que en mejoras de la gestión interna de las PYMES y solo reconoce dos problemas de la gestión interna de las PYMES: falta de certificación en calidad y de metodologías orientadas a la mejora en calidad y productividad. Sin embargo, en las publicaciones revisadas de las PYMES nada se menciona sobre los procesos de gestión y sus temas, los cuales son independientes a tener una estructura organizacional compleja o a tener que documentar la calidad del producto. Los procesos de gestión pueden dividirse en dos tipos: procesos operativos y los procesos de apoyo (APQC, 2004), y la literatura sobre los temas de gestión que soportan los procesos de gestión son: administración general, administración de operaciones, control de piso y calidad, administración de la productividad, y planeación estratégica.

## METODOLOGÍA

La última década del siglo pasado y la década actual en donde la participación de México en el sector exportador ha sido productiva, obliga a conocer cuáles han sido los factores que impulsan a las pymes al mercado exportador. Así con esta dinámica muy propia del medio exportador obligo a encuentros con empresarios y fue llevando a profundizar aspectos referidos a la capacitación de sus cuadros técnicos y operativos, así como a preguntarles acerca de la contribución que realiza el mundo del conocimiento (universidades, escuelas de negocios, laboratorios, etc.) a favor de sus aspiraciones de internacionalización.



La presente investigación se enmarca en la búsqueda y acopio de datos de fuentes primarias ya que se obtuvo a través de investigaciones específicas, principalmente por el instrumento de encuestas y la entrevista en profundidad. Además se utilizó la fuente secundaria consultando a las oficinas de Fomento Económico de los gobiernos municipales y a la delegación de la Secretaría de Economía del estado de Colima, publicaciones oficiales de la Secretaría de Economía, del portal de Proméxico, oficinas de Fomento Económico de los municipios de Colima, Tecomán y Manzanillo. Para procesar la información se utilizaron métodos cuantitativos de los resultados obtenidos de las encuestas. Se analizaron bajo métodos estadísticos y hechos observables con la finalidad de controlar las variables y medir los resultados. Soto y Dolan (2004), señalan que la PYME tiene características que le permiten desenvolverse de manera más eficiente que las grandes empresas, éstas son: su elevado grado de flexibilidad, su acceso a nuevas formas de distribución, operar contractualmente con agentes, distribuidores, empresas comerciales, utilizar asociaciones sectoriales junto con otras empresas, fomentar alianzas con empresas extranjeras a fin de comercializar en sus mercados, la motivación e ingenio que son capaces de desarrollar ante la competencia.

De acuerdo a la SE, (2012), SAGARPA (2012), FOMENTO ECONOMICO (2012). De un total de 560 empresas PYMES solo 32 están dentro de los exportadores de coco y limón del sector exportador.

Este trabajo se auxilió del método deductivo, ya que parte de lo general a lo particular que se aplica a la realidad de la actividad exportadora de las empresas colimenses (Hernández & Fernández 2006).

*Técnicas a utilizar en la investigación:* Visitas domiciliadas a las empresas seleccionadas del padrón de las instituciones públicas antes mencionadas, aplicando la encuesta y observación directa al empresario respecto a los factores que lo llevaron al mercado exportador.

*Valor metodológico:* basada en “dos enfoques desarrollados por NAFIN denominados enfoques internos y externos. El enfoque externo se caracteriza por problemas que afectan a las PYMES, pero que son más bien del tipo macroeconómico y en donde las PYMES no tienen influencia en su solución (o no es su razón de ser); mientras que el enfoque interno, en cambio, se caracteriza por problemas derivados de la gestión propia del negocio y del sector económico al que pertenecen, y donde la PYME es responsable de su solución y mejora. En relación a estos enfoques se determinaron las características que engloban los factores internos y externos utilizados por las PYMES exportadoras del área agroindustrial del estado de Colima, durante el período de 2010-2012.

*Valor práctico:* Se encara principalmente a la participación y opinión de las empresas que están exportando sus productos agroindustriales en función de los dos enfoques antes mencionados. Esto deja el antecedente para que, en una futura investigación, proponer estrategias para su mejora continua.

*Fortaleza de infraestructura colimense:* A nivel internacional, la ubicación geográfica del Estado, sus condiciones climatológicas y el contar con el puerto más importante del pacífico mexicano representan ventajas estratégicas para las empresas exportadoras. “El puerto de Manzanillo es un puerto de transbordo –puerto Hub- ideal para los países de Centro y Sudamérica, así como para la costa oeste de los Estados Unidos de Norteamérica y Canadá (Gobierno del estado libre y soberano de Colima. 2010).” Cuenta con un recinto portuario de 437 hectáreas en total, dividido en dos polígonos, que comprende zona de agua, más de 5,000 metros de muelles en 30 posiciones de atraque; 2.6 hectáreas de zonas de almacenamiento techado; 43 hectáreas de patios de usos múltiples; con terminal de hidrocarburos, pesquera y turística, así como un moderno centro de emergencias. Para el desalojo adecuado y seguro de las mercancías se encuentra equipado con 17.1 kilómetros de vías férreas, con servicio de tren de doble estiba y 6.2 kilómetros de vialidades. El movimiento interno de cargas, se realiza a través de quince terminales e instalaciones especializadas, las cuales son operadas por inversionistas nacionales y extranjeros con recursos tecnológicos de punta. La capacidad dinámica de carga del puerto es de 18.2 millones de



toneladas para el manejo y almacenamiento de diversos productos, en 2010 registró un movimiento anual de 1'600,000 Teu's. Para los próximos años se espera un crecimiento exponencial a un ritmo anual superior a 22%.

#### *Ventajas competitivas del puerto*

- “Ubicación geográfica estratégica, que le facilita desplazar mercancías a los principales centros comerciales e industriales de la zona Occidente, del Bajío y Centro de México.
- Cercanía con los países situados en la región de la Cuenca del Pacífico que promueve el desarrollo de un servicio marítimo frecuente entre México y Asia.
- Apoyo a los puertos estadounidenses de Los Ángeles y Long Beach, que presentan problemas logísticos por congestión.
- Más de 130 hectáreas de superficie de reserva para el desarrollo de nuevas instalaciones y terminales en la zona norte (proyecto en desarrollo fecha estimada de terminación 2015) (API 2011).
- Autopistas y red ferroviaria en condiciones excelentes, que conectan directamente con importantes puntos nacionales e internacionales simplificando la instauración de corredores terrestres y hermanamientos con puertos interiores.
- Servicio de ferrocarril de doble estiba en ruta fija, único en México, brindando mayor seguridad en el transporte de carga contenerizada.
- Aduana y recintos fiscales modernos que contribuyen a la fluida circulación de la mercancía que ingresa al puerto.
- Condiciones climáticas favorables para la navegación que le permiten operar las 24 horas del día los 365 días del año.
- Apertura e incentivos por parte del Gobierno del Estado de Colima para la inversión nacional y extranjera.
- Tecnología de punta en sus instalaciones y terminales que erigen al puerto por quinto año consecutivo como el líder nacional en manejo de carga.
- En la entidad operan dos centrales termoeléctricas con una capacidad efectiva de generación de 1,900 Mw., las cuales producen el 70 por ciento del total de energía generada por la división occidente.
- La red eléctrica estatal tiene una longitud de 6,337 Km. La red de alta tensión en 115 KV y 69 KV en el Estado tiene una longitud de 702 Km. La red que corresponde a las líneas de mediana tensión en 34.5 KV, 23 KV y 13.8 KV mide 3,696 Km. y las líneas de baja tensión tienen una longitud de 1,939 Km.(API, 2010).

#### *Proyectos en desarrollo*

“Actualmente en Colima se están invirtiendo grandes capitales en el desarrollo de importantes proyectos en el sector energético para almacenamiento y transporte de gas LP y gas natural así como en la generación de energía eléctrica, que beneficiarán a más de 10 estados de la región centro-occidente e impulsarán la competitividad para el desarrollo del país. Desarrollo del segundo puerto denominado Cuyutlán con el doble de capacidad de la antes mencionada.(Gobierno del estado de Colima, 2010)

## **RESULTADOS**

Desde la perspectiva del enfoque interno, se encontró lo siguiente:

Al realizar un análisis de los datos recopilados a través de la aplicación de las encuestas a las Pequeñas y Medianas Empresas de los municipios de Colima, Tecomán y Manzanillo nos percatamos que el 100% de estas empresas tienen conocimiento de que representan una gran importancia para su Estado y País.



Las PyMES además de tener conocimiento de la importancia que juegan en el país, el 93% de ellos están exportando sus productos a otro país, obteniendo grandes beneficios de ello, diversificando su mercado y alargando el ciclo de vida de algún producto, mientras que el 7% restante no quiere arriesgar su patrimonio llevando a cabo dicha actividad.

El 57% de las PyMES que están exportando, al momento de llevar a cabo dicha actividad, realizan previamente una investigación de mercado para poder conocer cómo se comporta el mercado en relación a la competencia y a las necesidades de los posibles consumidores, en relación a las razones por las que el 57% de las PyMES encuestadas no hacen una investigación de mercados es porque ellos sólo exportan a empresas para que otros la vendan con su propia marca o sencillamente porque no requieren investigar el mercado para poder vender su producto. Una vez hecha la investigación de mercados el 100% de estas Pequeñas y Medianas Empresas tienen la capacidad de satisfacer estos mercados gracias a la calidad de sus productos.

Una vez que éstas, realizan la investigación de mercado y logran cubrir la demanda de sus consumidores y darse cuenta de que su producto es de alta calidad, el 93% de las PyMES tienen la capacidad de crear su propia marca y competir con las marcas ya conocidas en el extranjero, mientras que el otro 7% no tiene la capacidad de competencia con marcas reconocidas, por lo que se ven en la necesidad de invertir en la creación de una marca propia o de mejorarla.

Según los resultados obtenidos, el 86% de las Pequeñas y Medianas Empresas de los municipios de Colima, Tecomán y Manzanillo, cuentan con la capacidad financiera suficiente para poder llevar a cabo la exportación de sus productos, mientras que el 14% no cuentan con dicha capacidad, siendo que el 93% de éstas tienen conocimiento de los apoyos que les puede otorgar el gobierno, por ejemplo a través de ASERCA / SAGARPA para que lleven a cabo esta actividad. Siendo que de este 93% sólo el 57% recibe dichos apoyos otorgados por el gobierno.

En relación a las empresas que están exportando y que logran vender su producto, el 14% no lo hacen, mientras que el 86% si ofrecen algo distinto tanto en precio, calidad, servicio, entre otros.

Una vez realizada la venta del producto en el extranjero de las Pequeñas y Medianas Empresas de Colima, éstas dieron un resultado positivo del 86% de la totalidad de las empresas que con la exportación pueden diversificar su riesgo de invertir en un solo mercado, esto realizando un plan de marketing, siendo el 64% las que aplican este plan.

El 79% de las PyMES encuestadas, tienen la capacidad y disponibilidad de incrementar su productividad y por consecuencia sus volúmenes de producción y ventas. Mientras que el 93% de estas empresas tiene la disponibilidad y la capacidad para mejorar la calidad y competitividad de sus productos en caso de ser necesario. Del total de estas empresas encuestadas que están exportando sólo el 43% no cuentan con un análisis FODA.

Si bien para llevar a cabo la exportación es necesario que estas empresas cuenten con personal conocedor del medio, para hacerlo las PyMES cuentan con personal 100% especializado para llevar a cabo los trámites de exportación, es decir, cuentan con un agente aduanal para todas sus actividades del despacho aduanero de las mercancías.

El 93% de las empresas encuestadas utilizan los beneficios que brindan los diferentes acuerdos y tratados comerciales en materia de comercio exterior que tiene México con el resto de los países del mundo al realizar las exportaciones de sus productos, mientras que el 7% restante no cuenta o tiene conocimiento de estos convenios antes mencionados.



Para poder darse a conocer en otros mercados, es necesario la publicidad en el mismo país destino, siendo el 36% de las empresas encuestadas las que cuentan con campañas publicitarias, mientras que el otro 64% no cuenta con ellas, puesto que sus productos se venden muy fácilmente debido a los diferentes aspectos que los caracterizan, como el precio y la calidad, por mencionar algunos.

Resultado de la investigación realizada se dio como resultado que el 71% de las PYMES encuestadas les gustaría incursionar en nuevos mercados. Mientras que el 29% restante de las empresas no sienten la necesidad de realizar esta actividad y formar parte de este número de empresas exportadoras. Así, al lograr este beneficio para propio crecimiento, estarían contribuyendo al progreso de su estado.

## CONCLUSIÓN

El principal objetivo de esta investigación fue determinar a través de una investigación de campo, los factores internos y externos que determinan la participación de las PYMES en el sector exportador de los municipios de Tecoman, Manzanillo y Colima capital del Estado de Colima en el periodo 2010-2012.

De acuerdo a información proporcionada por parte de la Secretaría de Economía, las Pequeñas y Medianas Empresas siempre han sido de gran importancia para el país. Cabe mencionar que a partir de los años 80's el sector agroindustrial comenzó a tener un gran auge y un crecimiento económico en el Estado de Colima; sin embargo, fue hasta los años 90's que comenzó a explotarse dicho sector, y, es así, como las empresas emprendieron la actividad agroindustrial, citando las exportaciones de diferentes productos colimenses como es el limón, el coco y sus derivados, el café, melón, sandía y plátano, por mencionar algunos; tratando así de sobresalir y dándole la importancia económica al Estado de Colima.

Aunado a esto, y considerando la ubicación estratégica del puerto de Manzanillo como número uno a nivel nacional y reconocido internacionalmente en el movimiento de carga contenerizada y derivado de lo anterior, se cuenta con la logística adecuada para el movimiento de mercancías producidas en los municipios de Manzanillo, Tecmán y Colima capital, del estado. Beneficio que tienen estas firmas para sus actividades de exportación.

Como se pudo observar, en esta investigación de campo se corrobora la hipótesis planteada en la que se analizó específicamente los factores internos que impulsan a las PYMES productoras de limón y coco en el estado de Colima a incursionar en el sector exportador. No se consideró el análisis de los factores externos por falta de información proporcionada por las empresas.

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Manuel Rubio Maldonado, es profesor de tiempo completo en la Universidad de Colima, Escuela 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, correo: [rumm43@hotmail.com](mailto:rumm43@hotmail.com).

Aurelio Deniz Guizar, es profesor de tiempo completo en la Universidad de Colima, Escuela 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, correo: [adenizguizar@ucol.mx](mailto:adenizguizar@ucol.mx) ,

Oscar Bernardo Reyes Leal es profesor de tiempo completo en la Universidad de Colima, Escuela 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, correo: [realreyesoscar@hotmail.com](mailto:realreyesoscar@hotmail.com).



# **EL PROCESO DE CERTIFICACIÓN DE GESTIÓN DE CALIDAD EN LAS PYMES DE LA REGIÓN FRONTERIZA DE CD. JUÁREZ, CHIH. MÉXICO COMO ESTRATEGIA COMPETITIVA**

Oscar Alejandro Rodarte Contreras, Universidad Autónoma de Ciudad Juárez

Francisco Arturo Bribiescas Silva, Universidad Autónoma de Ciudad Juárez

## **RESUMEN**

*El buen desempeño de los sistemas de gestión de calidad en las empresas es un factor determinante en la competitividad en el mercado nacional e internacional. En el presente trabajo se muestra el análisis que se realizó sobre las pequeñas y medianas empresas (PYME) de la industria de proveeduría local. Para ello se realiza una búsqueda de las estrategias de competitividad actuales dentro del ramo de las PYME's que se encuentran en la literatura existente del tema aunado a la aplicación de un cuestionario que estudia los factores que las empresas de manufactura consideran como críticos para la competitividad de sus proveedores. Como resultado de la investigación se puede observar que las empresas de manufactura locales consideran como requerimiento importante que sus proveedores tengan la certificación del sistema de gestión de calidad, como una ventaja competitiva y aumenta el grado en que son elegibles para dar proveeduría en su cadena de suministros. Además se concluye con una propuesta de estrategia empresarial que genere un mayor desempeño para las PYME's que se enfoque en cumplir los requerimientos críticos de calidad que piden las empresas de manufactura de la localidad.*

**PALABRAS CLAVES:** Competitividad, PYME, Gestión de Calidad, Certificación

## **CERTIFICATION PROCESS IN QUALITY MANAGEMENT IN SME'S BORDER REGION OF CD. JUAREZ, CHIH. MEXICO AS A COMPETITIVE STRATEGY**

### **ABSTRACT**

*The good performance of the quality management systems in enterprises is a key factor in the competitiveness in the domestic and international markets. This paper shows the analysis was performed on small and medium enterprises (SMEs) in the local supply industry. This will perform a search of competitiveness strategies present within the branch of SME's that are in the literature of the subject together with the application of a questionnaire that examines the factors that manufacturing companies consider critical to the competitiveness of suppliers. As a result, research shows that local manufacturing companies consider as important requirement that their suppliers have certification of quality management system as a competitive advantage and increases the degree to which they are eligible to give in their supply chain . It also concludes with a proposed business strategy that generates higher performance for SME's to focus to fulfill the critical requirements of quality required by manufacturing companies in the city.*

**JEL:** M11,N66

**KEYWORDS:** Competitiveness, SME, Quality Management, Certification

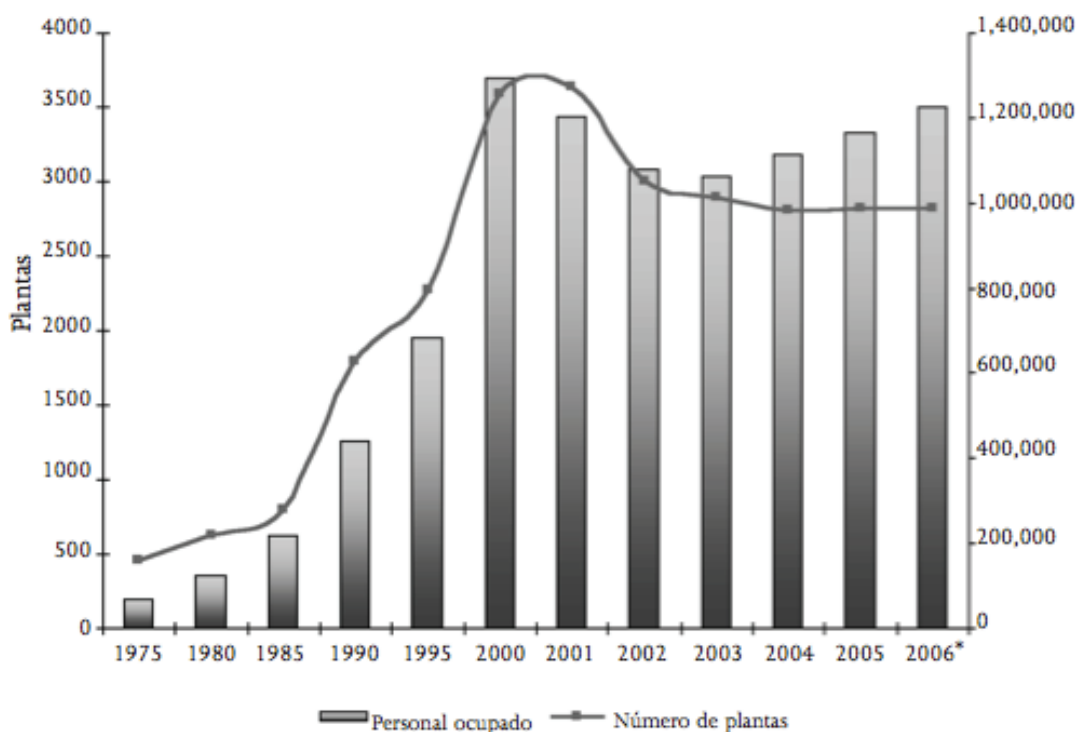


## INTRODUCCIÓN

México es un país que se ha caracterizado por su gran aportación a la economía por parte de la industria de manufactura, como por ejemplo la industria automotriz que en el 2008 el país exportó el 79.1% de sus bienes manufacturados generando un valor de \$230,848 millones de dólares, según datos del Banco de México (2011). Mientras que en las exportaciones de servicios se obtuvo un valor de \$25 775 millones de dólares durante el año pasado. (INEGI, 2011) En estas cifras se marca la diferencia entre ambas industrias y como México ha ido avanzando en el servicio.

Como se ha mencionado la industria manufacturera ha sido de gran ayuda en el desarrollo del sector servicios ya que a partir del crecimiento de la industria maquiladora en la frontera norte se han desarrollado diferentes empresas. Para conocer mas a fondo la evolución de las empresas según datos del INEGI la evolución de las unidades económicas del sector manufacturero inicio su crecimiento a partir del año 1990 y según la Figura 1 que se presenta a continuación entre 1975 y 2000 el numero de plantas maquiladoras se multiplico ocho veces y por consiguiente el numero de empleados contratados.

Figura 1: Numero de Plantas Maquiladoras en México en los Años 1975-2006



Fuente: INEGI 2009. Esta figura muestra la relación entre el número de plantas maquiladoras que se establecieron en México denotando su crecimiento en el periodo de los años 1975-2006, mostrando a la vez el número de empleados contratados por las empresas durante el mismo periodo de tiempo ayudando así al crecimiento económico del país a través de la creación de empresas que requieren proveedores de tamaño PyME.

Ahora bien, Adentrándonos al sector de servicios según datos del INEGI (2011) la evolución de las unidades económicas de servicios en el periodo que va de 1998 a 2003 muestra un crecimiento de 8 por ciento, siendo los establecimientos micro, los que contribuyeron en términos absolutos con el mayor número, pues pasaron de 896 mil 179 en 1998 a 960 mil 135 en 2003 como se muestra en la Figura 2.



Figura 2: Crecimiento de las Unidades Económicas en México

Tamaño	Unidades Económicas		Crecimiento Porcentual
	2003	2008	2003-2008
<b>Total Servicios</b>	1013743	1367287	34.9
<b>Micro</b>	960135	1291080	34.5
<b>Pequeños</b>	43835	64310	46.7
<b>Medianos</b>	5179	6555	26.6
<b>Grandes</b>	4594	5342	16.3

*Fuente: INEGI, Censos Económicos 2004 y 2009. Muestra el total de unidades económicas en los diferentes tamaños de empresas y su crecimiento entre los años 2003 y 2008. En específico se muestra el crecimiento en las empresas de pequeño y mediano tamaño para ubicar la investigación en el contexto de su desarrollo en el mercado económico del país.*

Ahora bien, se ha remarcado la importancia del sector de servicios pero es elemental mencionar que, al igual que las otras industrias como la manufacturera, para obtener un éxito económico y trascender en el mundo de los negocios es relevante cumplir con ciertas características de la empresa que sean vistas por el cliente para cautivarlo y así generar una ventaja competitiva sobre las demás industrias. Una de esas características es la calidad con la que se preste el servicio hacia los clientes. La certificación del sistema de gestión de calidad en las empresas es un requisito que se ha ido haciendo mas importante en el mercado, y la evolución de las empresas certificadas ha ido en aumento desde el año 1999 donde los establecimientos de servicios con certificación ISO-9000 dieron un total de 176 y para el año 2011 se tiene un total de 1164 establecimientos. (V Informe de Gobierno México, 2011).

### Planteamiento del Problema.

En las empresas de servicios es importante generar ventajas competitivas para un correcto desarrollo del negocio, es por eso que surge la necesidad de tomar la certificación del sistema de gestión de la calidad como una de esas ventajas que permite a la empresa lograr los objetivos que se plantean para alcanzar el éxito laboral. Dentro de las empresas de servicios de talleres de proveeduría de apoyo a la industria manufacturera es necesario contar con un porcentaje alto de satisfacción del cliente ya que de eso depende el desarrollo en el mercado con los clientes potenciales y cautivos. La satisfacción del cliente se logra teniendo una buena gestión de la calidad dentro de los procesos y actividades de la empresa. Las empresas que demandan los servicios de talleres de proveeduría en la actualidad han puesto como requisito que las empresas cuenten con una certificación y eso provoca que muchos talleres queden fuera de esa selección para la prestación del servicio y genera que no se desarrollen ni crezcan en su medio ambiente. Es por eso que en la presente investigación se demostrara como la certificación en el sistema de la gestión de la calidad en el servicio es importante para tener ventaja competitiva dentro del mercado contra los competidores e investigar las razones por la cuales las empresas de talleres en Ciudad Juárez no buscan la certificación.

### REVISIÓN LITERARIA

Una primera línea de opinión concibe la gestión de la calidad como un conjunto de métodos útiles de forma aleatoria, puntual y coyuntural para diferentes aspectos del proceso administrativo. Es una herramienta para mejorar la dirección de recursos humanos, así como de otros que la contemplan desde el marketing como un instrumento útil para crear una organización orientada al cliente. (Witcher, 1995). Ahora bien para generar una estrategia competitiva en el mundo actual debemos comprender el concepto de ventaja competitiva. Porter (1987), describió la estrategia competitiva como las acciones ofensivas o defensivas de una empresa para crear una posición defendible dentro de una industria, acciones que eran la respuesta a las cinco fuerzas competitivas determinantes de la naturaleza y el grado de competencia que rodeaba a una empresa y que como resultado, busca obtener un importante rendimiento sobre la inversión.



Entonces la competitividad se define como la capacidad estructural de una empresa de generar beneficios sin solución de continuidad a través de sus procesos productivos, organizativos y de distribución. Donde la capacidad estructural es función directa de sus principios estratégicos, del bagaje cognoscitivo de su factor humano y de su organización y la continuidad en la generación de beneficios y de la empresa misma, es directamente proporcional a su dinamismo estructural. (Fea U, 1995).

### Certificaciones Para Pequeñas y Medianas Empresas (Pyme).

En esta sección se muestran las opiniones de diferentes autores sobre la importancia de una certificación para las pequeñas y medianas empresas en México. Y para finalizar la sección se encuentra una comparación entre las diferentes certificaciones disponibles para las PyME. Ante el creciente mercado internacional se requiere que las PyME en México alcancen la certificación ISO 9001, asegura Juan Carlos Gómez, quien es gerente de mercadotecnia de SAI Global en México. Las pequeñas y medianas empresas deben certificarse en el ISO 9001 para alcanzar nuevos niveles de desarrollo y resultados cuantitativos y cualitativos con la incorporación de las mejores practicas en el mundo globalizado. Se tiene la falsa creencia de que el valor de la certificación es muy elevado, sin embargo, en una PyME de uno a diez empleados el costo de la gestión de calidad alcanza los mil dólares con una duración de tres años. Ahora bien se muestra en la Tabla 1 las diferentes certificaciones que son aplicables para las PyME en México y que tienen validez a nivel internacional.

Tabla 1: Certificaciones Para Pyme

Certificación	Organismo Acreditador	Objetivo
ISO 10003:2007	ISO	Es una guía para una organización que ayuda a planificar, diseñar, desarrollar, operar, mantener y mejorar un efectivo y eficiente proceso de solución de diferencias de denuncias que no se han resuelto a la organización.
ISO 9004:2009	ISO	Proporciona orientación a las organizaciones de apoyo para el logro del éxito sostenido por un enfoque de gestión de la calidad. Esto es aplicable a cualquier organización, independientemente de su tamaño, tipo y actividad.
ISO 9001:2008	ISO	Especifica los requisitos para un sistema de gestión de calidad en caso de que una organización debe demostrar su capacidad para ofrecer productos que se ajustan a las necesidades y requisitos legales, y tiene por objeto mejorar la satisfacción del cliente a través de la aplicación efectiva del sistema, incluyendo los procesos para la mejora continua del sistema y el aseguramiento de la conformidad para el cliente y requisitos legales.

*Fuente: Elaboración propia en base a lo expuesto en la pagina web de la Organización Internacional de Estandarización (ISO) que muestra las diferentes certificaciones del sistema de gestión de calidad con las cuales las PyME pueden generar una estrategia competitiva para tener un desarrollo optimo en el mercado.*

### Despliegue de la Función de la Calidad

El despliegue de la función de calidad conocido por sus siglas en ingles QFD (Quality Function Deployment) se desarrollo en Japón hacia el final de la década de 1960. Desde sus inicios fue considerada parte de las herramientas de la gestión de calidad total, y fue diseñada específicamente para la creación de nuevas aplicaciones y productos. Esta técnica se ha utilizado en el planeamiento estratégico tanto en operaciones de manufactura como de servicios y en la mejora de servicios en el sector publico.

### Modelo Kano

El modelo Kano es útil para la interpretación de la “voz del cliente” en los procesos posteriores de desarrollo de productos o implementación de servicios. Kano (1984) define cualitativamente la relación entre los atributos del producto o servicio con la satisfacción del cliente y ofrece cinco tipos de atributos de los productos y/o servicios: 1.- Debe ser, 2.- Unidimensional, 3.- Atractivo, 4.- Indiferente, 5.- Opuesto. Un atributo es considerado como “debe ser” cuando su ausencia produce una insatisfacción absoluta en el cliente pero que su presencia no incrementa la satisfacción. Un atributo Unidimensional se



considera cuando su cumplimiento ayuda a aumentar la satisfacción y viceversa. Ahora bien un atributo es considerado “atractivo” si conduce a una mayor satisfacción siendo que no estaba esperado dentro del producto o servicio. En cambio un atributo “indiferente” se cataloga como el atributo que con su presencia en el producto o servicio no contribuye en gran parte a la satisfacción del cliente. Y finalmente un atributo es considerado como “opuesto” si su presencia causa insatisfacción y viceversa.

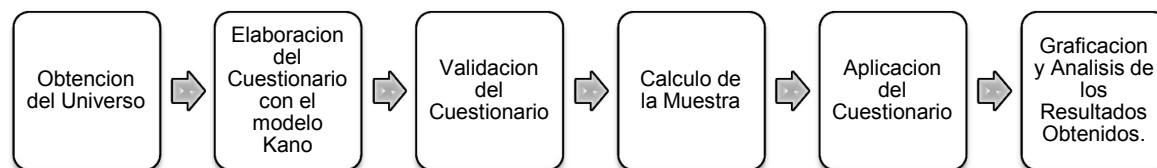
## METODOLOGÍA

A continuación se muestra el proceso que se sigue para llevar a cabo la investigación sobre las empresas de proveeduría. Como primer apartado se muestra el diagrama de flujo con los pasos de la investigación, además se plantea el universo en el cual se trabaja para la obtención de los resultados del presente trabajo. También se detalla el cálculo de la muestra junto con el instrumento de medición. Además se muestra el proceso de validación del instrumento para que sea posible su posterior aplicación en las empresas y que los resultados sean significativos en el universo en el cual se trabaja la investigación.

### Diagrama de Flujo De Metodología

La Figura 4 muestra el proceso de la metodología que se basa en 6 etapas fundamentales para llevar a cabo la investigación en PyME.

Figura 4: Diagrama de Flujo Metodología



*Fuente: Elaboración Propia. La figura muestra el proceso metodológico que sigue la investigación que consiste en la creación de un cuestionario usando el modelo Kano para su aplicación en empresas de la industria maquiladora de la ciudad.*

### Universo

La investigación se centra en las pequeñas y medianas empresas que son proveedoras de la industria maquiladora en Ciudad Juárez, es por eso que nuestro universo para la investigación se basa en el número total de PyME en la región según lo indica el Sistema de Información Empresarial Mexicano de la Secretaría de Economía que da como resultado la cantidad de 140 empresas (Directorio Estadístico Nacional de Unidades Económicas, 2013) que tienen una actividad económica referente a la proveeduría de la industria manufacturera en la ciudad.

### Calculo de la Muestra

El cálculo de la muestra se lleva a cabo mediante la validación del instrumento de medición con el cual se obtuvieron los resultados de las encuestas aplicadas cuyos resultados se muestran en la Tabla 2 que se muestra a continuación.



Tabla 2: Muestreo

Cuestionario	Preguntas											
	1	2	3	4	5	6	7	8	9	10	11	12
1	0.1	0.5	0.1	0.4	0.5	0.1	0.1	0.5	0.1	0.1	0.5	0.5
2	0.1	0.5	0.1	0.5	0.4	0.1	0.1	0.4	0.1	0.1	0.5	0.5
3	0.1	0.4	0.2	0.4	0.4	0.1	0.1	0.5	0.3	0.1	0.5	0.5
4	0.1	0.4	0.1	0.4	0.5	0.1	0.1	0.5	0.2	0.1	0.5	0.5
5	0.1	0.4	0.2	0.4	0.3	0.2	0.2	0.5	0.2	0.2	0.4	0.4
6	0.1	0.4	0.1	0.5	0.5	0.1	0.1	0.5	0.2	0.1	0.5	0.1
7	0.1	0.4	0.1	0.5	0.5	0.1	0.1	0.4	0.1	0.2	0.5	0.4
8	0.1	0.5	0.1	0.4	0.5	0.2	0.1	0.5	0.2	0.1	0.5	0.4
9	0.2	0.4	0.1	0.5	0.5	0.1	0.1	0.5	0.1	0.1	0.5	0.4
10	0.1	0.5	0.1	0.5	0.5	0.2	0.1	0.5	0.1	0.1	0.5	0.4
11	0.1	0.4	0.1	0.5	0.5	0.3	0.1	0.5	0.1	0.1	0.4	0.5
12	0.1	0.4	0.1	0.4	0.4	0.1	0.1	0.5	0.1	0.1	0.5	0.4
13	0.2	0.5	0.1	0.4	0.4	0.2	0.1	0.5	0.1	0.1	0.5	0.5
14	0.2	0.4	0.2	0.5	0.4	0.2	0.2	0.5	0.2	0.1	0.5	0.5
15	0.2	0.4	0.1	0.5	0.5	0.1	0.1	0.5	0.1	0.1	0.5	0.4
16	0.1	0.5	0.1	0.4	0.5	0.1	0.1	0.5	0.1	0.1	0.5	0.4
17	0.2	0.5	0.1	0.3	0.5	0.1	0.1	0.5	0.1	0.1	0.4	0.4
18	0.1	0.4	0.1	0.5	0.4	0.1	0.1	0.4	0.1	0.1	0.5	0.3
19	0.1	0.5	0.1	0.2	0.4	0.1	0.2	0.4	0.3	0.3	0.5	0.4
20	0.2	0.4	0.2	0.4	0.4	0.1	0.1	0.5	0.1	0.1	0.5	0.4
21	0.2	0.4	0.2	0.5	0.5	0.1	0.1	0.5	0.1	0.1	0.5	0.4
22	0.1	0.5	0.1	0.5	0.4	0.1	0.1	0.4	0.1	0.1	0.5	0.3
23	0.1	0.5	0.1	0.4	0.5	0.2	0.2	0.5	0.2	0.1	0.5	0.5
24	0.1	0.5	0.1	0.4	0.5	0.1	0.1	0.5	0.1	0.1	0.5	0.4
25	0.1	0.4	0.4	0.4	0.4	0.1	0.1	0.5	0.1	0.4	0.5	0.5
26	0.1	0.4	0.1	0.5	0.4	0.1	0.1	0.5	0.1	0.1	0.5	0.4
27	0.2	0.4	0.2	0.3	0.4	0.2	0.1	0.5	0.1	0.2	0.5	0.4
28	0.2	0.5	0.1	0.5	0.5	0.1	0.1	0.5	0.2	0.5	0.5	0.4
29	0.1	0.5	0.2	0.4	0.4	0.1	0.2	0.4	0.1	0.1	0.5	0.5
30	0.2	0.4	0.1	0.5	0.5	0.2	0.1	0.4	0.2	0.4	0.4	0.4
S	0.048	0.050	0.066	0.076	0.057	0.055	0.038	0.043	0.062	0.107	0.035	0.083
S <sup>2</sup>	0.0023	0.0025	0.0044	0.0057	0.0033	0.0030	0.0014	0.0019	0.0039	0.0116	0.0012	0.0070
Varianza Mayor Muestra=	0.0116											
	18											

Fuente: Elaboración propia en base a los resultados de la aplicación del instrumento de medición donde se traduce los resultados a la escala 0.1 a 0.5 de cada una de las respuestas proporcionadas por los encuestados de la muestra de empresas que se dedican a la proveeduría de la industria maquiladora de Ciudad Juárez y que cuentan con la categoría PyME de acuerdo al Instituto Nacional de Estadística y Geografía (2013), en el cual se especifica que toda pequeña y mediana empresa deben de contar con no mas de 100 empleados para que queden dentro de esa categoría.

### Instrumento de Medición.

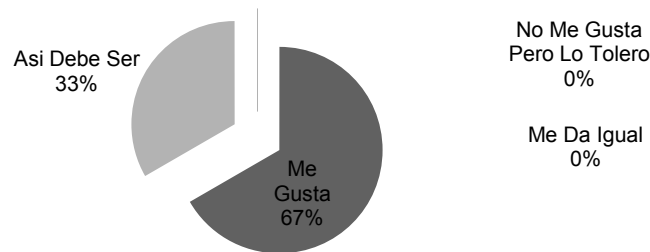
El instrumento de medición con el que se tomaron los datos sobre la percepción que tienen las PyMES sobre la certificación en el sistema de gestión de calidad. La aplicación de la encuesta a las empresas fue de manera aleatoria en base al Directorio Estadístico Nacional de Unidades Económicas. El porcentaje de respuesta de los cuestionarios enviados fue de un 100%, esto nos indica la disposición con la que cuentan las pequeñas y medianas empresas proveedoras para mejorar sus procesos para la generación de mejores productos o servicios.

## RESULTADOS

Los resultados que se obtuvieron para esta investigación muestran que en la rama de la proveeduría se necesita contar con un alto grado de competitividad. Es por eso que para que las pequeñas y medianas empresas, que se encuentran en la región fronteriza de Ciudad Juárez, Chih., sean exitosas deben de contar con estrategias que aumenten la competitividad en comparación con sus contrarios dentro del mismo rubro de la industria. Los resultados y las reflexiones se muestran de la siguiente manera: Las Figuras 5-8 expresan los resultados de las preguntas funcionales correspondientes a las primeras preguntas del instrumento de medición con sus porcentajes correspondientes para cada una de las 5 opciones con las que cuenta la encuesta.



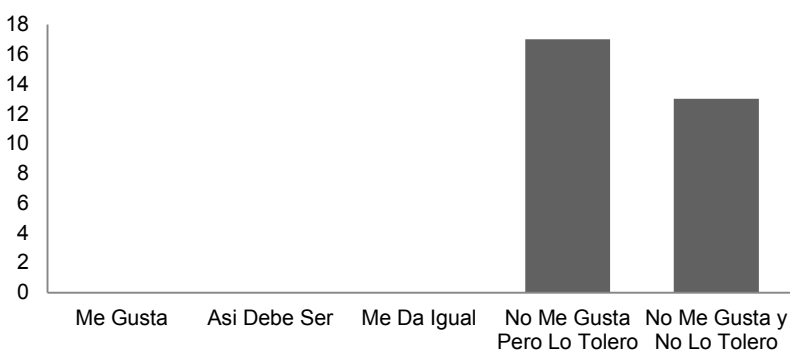
Figura 5: Entregas a Tiempo



*Respuesta a la pregunta ¿Cómo se siente si se le entrega el producto en el tiempo establecido y sin retrasos?*

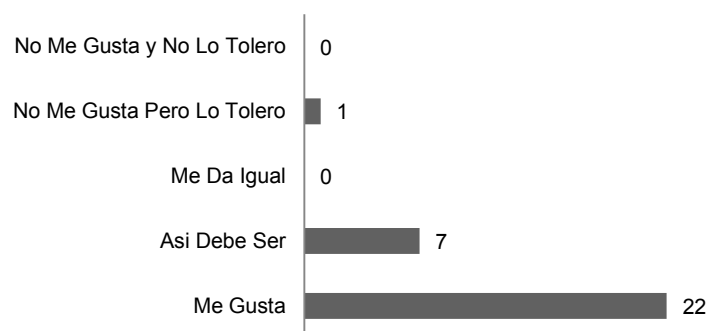
Las entregas a tiempo son parte fundamental de la satisfacción del cliente, es por eso que la empresa debe de enfocar gran parte de sus recursos a cumplir con esta característica que es crítica para la calidad que la organización muestra a sus clientes. Como se muestra en la Figura 5, los encuestados refieren en un 67% que las entregas a tiempo son parte importante para la elección de un proveedor.

Figura 6: Flexibilidad de los Proveedores



*Respuesta a la pregunta ¿Cómo se siente cuando un proveedor no tiene la flexibilidad de suministrarle productos diferentes y variados cuando usted lo requiere?*

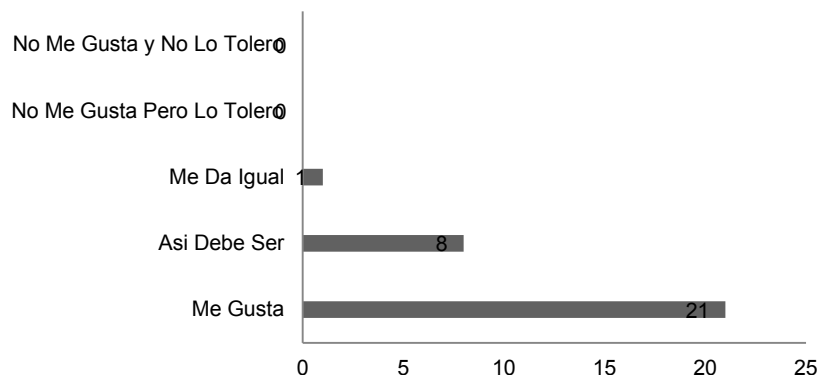
Figura 7: Calidad y Tiempo Esperado



*Respuesta a la pregunta ¿Cómo se siente si el producto que recibe es de la calidad deseada y dura el tiempo esperado?*



Figura 8: Percepción de la Certificación en el Sistema de Calidad.



*Respuesta a la pregunta ¿Cómo se siente si el proveedor cuenta con una certificación en el sistema de gestión de calidad?*

La certificación es un recurso importante para las empresas de proveeduría ya que al cumplir con los parámetros y requisitos que se necesitan para acceder a la certificación se origina un cambio en el proceso del sistema de gestión de calidad, aumentando así, la competitividad de la empresa. Según los resultados de la encuesta el 70% de las empresas perciben la certificación como un atributo obligatorio con el que debe contar la empresa proveedora.

## CONCLUSIONES

Para que las empresas sean exitosas en un ambiente competitivo es recomendable que las PyME's apliquen un modelo empresarial donde se enfoque en la certificación de los sistemas de gestión de calidad, ya que de acuerdo a los resultados que arrojó la investigación es importante para los clientes que el proveedor cuente con certificación ya que ello mejoraría en gran medida los procesos que maneja la empresa e incrementa la productividad y la calidad del servicio y esto da como resultado un mejor rendimiento en los requerimientos claves que exigen los clientes de cualquier empresa proveedora de la industria maquiladora. Para llevar a cabo la estrategia competitiva es necesario que las pequeñas y medianas empresas realicen actividades que las lleven a posicionarse en el mercado como organizaciones que muestran la calidad de sus productos y servicios con el cumplimiento de certificaciones en sus sistemas de gestión de calidad. Esto a su vez los llevara a un mejor desempeño en su ramo industrial.

## Propuestas a Futuro

Las pequeñas y medianas empresas deben de tomar en cuenta las nuevas estrategias empresariales que manejan las grandes empresas como, por ejemplo, los procesos esbeltos que llevan a evitar los costos innecesarios dentro de las empresas generando así una mejora en el desempeño y en las ganancias netas de la organización. Gerber (2008) menciona que para que las pequeñas y medianas empresas funcionen deben de enfocarse en obtener una estrategia organizacional que se organice alrededor de las funciones y no de las personas. Esto quiere decir que como parte de una estrategia organizacional a futuro y para lograr una certificación es necesario detallar con exactitud las funciones dentro de la empresa para así lograr una competitividad y una sustentabilidad empresarial actual.



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Oscar Alejandro Rodarte Contreras Ingeniero Industrial y de Sistemas de la Universidad Autónoma de Ciudad Juárez (UACJ). Los últimos dos años enfocados dentro de la Subdirección de Arte y Cultura de la UACJ en el área de logística y organización de eventos de protocolo. Actualmente Estudiante del Programa de Posgrado en Administración en la Universidad Autónoma de Ciudad Juárez. Correo electrónico: alejandro.rodarte01@gmail.com Universidad Autónoma de Ciudad Juárez Av. Plutarco Elías Calles #1210, Ciudad Juárez, Chih., México

Francisco Arturo Bribiescas Silva Ingeniero Industrial Mecánico del Instituto Tecnológico de Cd. Juárez (ITCJ), con grado de Maestría en Administración con Especialidad en Calidad Total, por la Universidad Autónoma de Ciudad Juárez (UACJ). Grado de Doctor en Ciencias de la Administración por la Universidad Nacional Autónoma de México (UNAM). Los últimos quince años enfocados dentro la Industria de Manufactura como Gerente de Operaciones y Gerente de Planta y en investigación académica en el tema de Estrategias y Modelos de Negocios desde la perspectiva de Competitividad y Sustentabilidad. Evaluador Certificado por el Instituto de Fomento a la Calidad para el Premio Nacional de Calidad en México. Dentro del Sistema Nacional de Investigadores de CONACYT-SNI, nivel 1. Actualmente Profesor Investigador del Programa de Posgrado en Administración en la Universidad Autónoma de Ciudad Juárez. Correo electrónico: fbribies@uacj.mx / frankbribiescas@gmail.com, Universidad Autónoma de Ciudad Juárez, Av. Plutarco Elías Calles #1210 Ciudad Juárez, Chih., México



# ANÁLISIS DEL COMERCIO INFORMAL EN LA REG. 101, BENITO JUÁREZ, QUINTANA ROO, MÉXICO, UN ESTUDIO LONGITUDINAL

Francisco J. May Hernández, Universidad del Caribe, Cancún, México

Oswaldo Aguilera Muñoz, Universidad del Caribe, Cancún, México

Mario Gabriel Martínez Casas, Universidad del Caribe, Cancún, México

## RESUMEN

*Hablar de emprendimiento y de formalidad hoy día, no conlleva por necesidad una relación inalienable. La manera en que las personas, independientemente de su posición económica, se dan a la tarea de generar el ingreso necesario para solventar los gastos mínimos necesarios para su familia, son de las mas variadas formas. En el caso de Quintana Roo, diversos son los factores que conllevan a las personas a incursionar en algún tipo de emprendimiento, desafortunadamente, en muchos de los casos, dentro de la informalidad, inclusive utilizando, como en muchos casos en el país, los recursos de uso cotidiano en las labores y actividades familiares, para generar el ingreso que complementa o inclusive, sostenga a la familia. El presente trabajo muestra la forma en cómo en una zona específica, (Región 101 del Municipio de Benito Juárez, Quintana Roo, México), este fenómeno se ha venido gestando y desarrollando a través del paso del tiempo. Por ser un estudio longitudinal, la observación y recopilación de datos a través de censos son las herramientas que se utilizaron para la elaboración de esta investigación.*

**PALABRAS CLAVE:** Microempresa, EDOCO, Emprendimiento, informalidad. Análisis del comercio informal en la reg. 101, Benito Juárez, Quintana Roo, México, un estudio longitudinal.

## INFORMAL COMMERCE IN BENITO JUÁREZ, QUINTANA ROO

### ABSTRACT

*Entrepreneurship and formality do not connote a necessity an inalienable relationship. The way in which persons, regardless of their economic position, are given the task of generating income needed to afford the necessary minimum expenses for his family, are of the most varied forms. Unfortunately, in many cases within the informal economy, the resources of daily use in work and family activities, to generate the income that complement or even hold the family. The present work shows how in a specific area (101 Region of the municipality of Benito Juárez, Quintana Roo, Mexico), this phenomenon has been brewing and developing through the passage of time. As a longitudinal study, the observation and collection of data through censuses are the tools that were used for the preparation of this research.*

### INTRODUCCIÓN

El desempeño de los micronegocios en México desde cualquier perspectiva, deja mucho que desear en la mayoría de las ocasiones, en especial si se valora o toma en consideración el monto de sus ganancias como unidad de negocio, la cual se limita a proveer un ingreso para lo indispensable de quien se atreve a emprender a través de cualquier forma existente de hacerlo. No se puede argumentar de manera tácita que esto se encuentre en gran medida determinado por las características sociodemográficas del patrón o autoempleado (sexo, edad y escolaridad, entre otras), porque es más que elocuente que la fortuna juega un papel preponderante en algunos emprendedores; sino que se deben de tomar en cuenta de igual manera las variables económicas y de mercado: rama de actividad, región geográfica y cantidad de horas dedicadas al



negocio, para poder argumentar con mayor sustento las razones por las que este fenómeno se presenta. No se debe tampoco, dejar de tomar en consideración el tipo de emprendimiento elegido (Iniciar desde cero, ofrecer servicios, comercializar servicios o productos de terceros, fabricar productos propios, comprar un negocio y relanzarlo o inclusive franquiciar), porque cada uno es diferente del otro.

Para poder desarrollar de mejor manera el presente trabajo, se plantean los siguiente objetivos, a fin de tener una directriz que permita una mejor obtención de información:

Determinar el número de unidades económicas operando en la reg. 101 independientemente de su estatus formal o informal.

Identificar las Unidades Estratégicas de Negocios (UEN) que operan en la informalidad.

Realizar análisis comparativos de las UEN informales en el devenir del tiempo

Determinar la apertura o cierre de las UEN informales del 2010 al 2012.

## REVISION LITERARIA

El fenómeno del emprendimiento, de acuerdo con estudios realizados, es algo muy frecuente en la cultura latinoamericana. Sin embargo, aún y cuando se ha escrito de forma frecuente en diversos foros referente a las razones que se perciben que conllevan a la decisión de emprender por cuenta propia, dentro de las cuales la necesidad de un mejor ingreso económico es de las principales, e incluso se ha correlacionado el índice de bienestar familiar con la satisfacción que conlleva el hecho de ser generador de los ingresos propios en el seno de un negocio familiar (olivares, 2010), lo cierto es que no se ha logrado consolidar una propuesta que permita, en la medida de lo aceptable, incrementar significativamente el nivel de supervivencia de los micronegocios que los emprendedores llevan a cabo, independientemente del grado de formalidad o informalidad en el que se desempeñen.

En el caso que nos concierne, que es el relativo a la región 101 del Municipio de Benito Juárez en el estado de Quintana Roo, México, (Cancún), es de llamar la atención la manera en cómo los emprendedores llevan al terreno de la realidad sus proyectos, muchos de los cuales, no son ni planeados, ni desarrollados de acuerdo a los más mínimos lineamientos que la academia o el curso más simple de emprendimiento impartido por la Secretaría de Economía recomiendan. Inclusive, se puede considerar que el dinero o la falta de capital suficiente tampoco representa en sí mismo un problema que coarte la posibilidad de emprender, ya que de acuerdo con Olivares y Aguilera (2008), el monto requerido para iniciar el emprendimiento en el caso del Municipio Benito Juárez, Cancún, es en el 57% de los casos con montos de hasta 50 mil pesos o menos, cantidad que puede ser obtenida por diversos medios como una liquidación, aguinaldo, préstamos a familiares o amigos, préstamos bancarios, venta de algún bien, o en el extremo de los casos, el empeño.

Sin embargo, la situación no es el monto utilizado para llevar a cabo el emprendimiento per sé, sino el tipo de emprendimiento que se lleva a cabo, ya que, de acuerdo con datos del Instituto Nacional de Estadística y Geografía (INEGI), Quintana Roo, como estado, se encuentra entre las 10 entidades del país con mayor índice de trabajo informal. La realidad de esto puede palpase en la decisión, o más bien, la intención de la Secretaría del Trabajo y Previsión social (STPS), de incorporar al sector formal a más del 26.5% de su población, la cual de acuerdo con datos del INEGI, al 2010, ascendía a 1,325,578 habitantes en todo el estado. Si consideramos la necesidad de excluir al 29% de la población correspondiente a menores de edad entre los 0 y 14 años, la decisión de la STPS impactaría al 37.2% de la población económicamente activa (PEA), lo cual equivale a 352 mil personas que laboran en la informalidad, que incluyen vendedores ambulantes, tianguistas, taxistas y comisionistas que trabajan en el sector hotelero, así como menores de edad provenientes de los estados de Chiapas y Tabasco principalmente, que laboran como albañiles y luego son abandonados a su suerte, situación ante la cual muchos terminan por desempeñarse como lustradores de calzado o vendedores de golosinas y botanas en los semáforos, bares y



otras áreas públicas de libre acceso o no, lo cual no ha podido contrarrestarse en el pasado debido a la proliferación de las outsourcing (pagadoras).

De acuerdo con la Comisión Económica Para América Latina y el Caribe (CEPAL), las empresas del sector informal son definidas según el siguiente criterio: “son empresas hogareñas no corporativas (excluyendo las cuasi-corporaciones), tal y como son definidas por el Sistema Nacional de Cuentas de 1993: que produce algún tipo de bien o servicio para la venta o el canje, que se ocupa de actividades no agropecuarias (incluyendo las actividades no agropecuarias secundarias de los emprendimientos en el sector agricultor); y cuyo tamaño (en número de empleados), está por debajo de un umbral específico, determinado por las circunstancias nacionales, o que no se encuentra registrada según las normas específicas establecidas por la legislación nacional (como las actuaciones comerciales, las leyes impositivas o de seguridad social, grupos profesionales, actuaciones regulatorias, o similares, leyes o regulaciones establecidas por la legislación nacional), o ninguno de sus empleados está registrado. Los hogares que producen servicios domésticos o personales que emplean a trabajadores domésticos pagos están incluidos.” La definición de la CEPAL, evidencia el espectro que comprende lo que se conoce como negocio informal; sin embargo, lo que ellos llaman empresas hogareñas no corporativas, no especifica si contemplan el emprendimiento que en el seno de los hogares se da como soporte o apoyo al ingreso familiar proveniente de algún empleo formal o no, lo que en la investigación realizada por el CAIVECI en la región 101 del Municipio Benito Juárez en Quintana Roo, se le ha denominado como Economía Doméstica Complementaria (EDOCO), los cuales definimos como “Emprendimientos informales en pequeña escala que se dan en el seno de un hogar, sin incurrir en una inversión extraordinaria y cuya operación y “administración” es realizada por miembros de la familia, pudiendo ser servicios o productos, utilizando los recursos materiales propios de las actividades cotidianas como las ollas con que preparan sus propios alimentos, los cubiertos, la mesa de la cocina, las sillas, etc. Con la finalidad de propiciar un ingreso adicional para las necesidades propias de la familia. Muchas veces se ubican por letreros en la fachada con leyendas como se vende hielo, se hacen cortes de cabello, se dan clases de guitarra, etc.” Tal denominación puede equiparse a la realizada por Birch (1979), en donde llama a este tipo de pequeña empresa como de “sustitución de ingresos”, donde refiere que el emprendedor, en lugar de trabajar para las grandes compañías, labora para él mismo generando ingresos con el fin de sostener a la familia.

Sin embargo, el fenómeno de la informalidad no es situación menor y requiere realmente de prestarle atención, ya que de acuerdo con Flores (2013), ser taxista, abrir un changarro, ocuparse en el ambulante vendiendo discos pirata u ofrecer servicios diversos a destajo, ha pasado de ser una opción de empleo temporal para los jóvenes mexicanos a una preocupante realidad, ya que de acuerdo con datos obtenidos por esta fuente, en la página del INEGI (2013), el 71.1% de ellos trabaja en la informalidad.

Si se toma en consideración que en todo el país trabajan, de acuerdo con la misma página, 9 millones 330,000 jóvenes de entre 14 y 24 años de edad y de esta población 7 de cada 10 se desenvuelve en el sector informal, quiere decir que 6 millones 638,000 trabajan por salarios precarios, sin protección social ni prestaciones ni derechos laborales, y en sectores de baja productividad.

Lo anterior ya es en sí preocupante. Wissing (2012), advierte que si los jóvenes permanecen en la informalidad corren el riesgo de convertirse en una generación perdida que, por no tener acceso a empleos formales, contribuyen a frenar el desarrollo propio y el del país. Y concluye diciendo que: "Los jóvenes llegan al mercado de trabajo con muchas expectativas y con ganas de trabajar, pero actualmente no están encontrando las posibilidades de articular sus competencias de lo aprendido en las aulas con lo que el mercado laboral ofrece".

De acuerdo con la Encuesta Nacional de Ocupación y Empleo “ENOE” (2012), con base a cifras comprendidas al cuarto trimestre, el porcentaje de jóvenes que trabaja en la informalidad supera el índice de informalidad registrado para la población ocupada en general en ese sector, que es de 59.8%. Cabe



señalar que los poco más de seis millones de jóvenes mexicanos que trabajan en la informalidad representan, a su vez, 23% del total de informales del país, que asciende a 28 millones 867,00 personas. Para poder entender de mejor manera las cifras que se manejan, basta observar la siguiente tabla:

Ante todo el panorama que se percibe, merece la pena cuestionarse ¿Cuál sería la razón por la cual los emprendimientos rayan en el terreno de la informalidad? Si de acuerdo con Puchol (2005), un negocio se llevara de manera adecuada desde su concepción hasta su puesta en marcha, deberían, en primera instancia considerarse cinco requisitos básicos, los cuales son: Que la idea sea realista

Contar con un capital inicial

Contar con ciertas cualidades específicas.

Disposición a trabajar sin descanso al menos durante la etapa inicial.

Contar con conocimientos, al menos básicos en áreas como mercadotecnia, finanzas, recursos humanos, etc.

#### Razones observadas de informalidad en la Reg. 101.

Lo cierto es que, ninguna o pocas microempresas, pueden jactarse de seguir lo anterior, y ni qué decir respecto a la planeación antes, durante y después de la puesta en marcha del negocio como tal; En todo caso, de acuerdo al estudio longitudinal que se ha venido haciendo en la Reg. 101 del Municipio de Benito Juárez, en Quintana Roo, México, desde el año 2010, a la fecha, el punto 4, pareciera ser el único que mantiene a flote a la mayoría de los negocios, ya que, de acuerdo con la misma investigación, y sobre la cual se manejan censos semestrales por parte del Cuerpo Académico en Innovación, Visión Empresarial y Competitividad Internacional (CAIVECI), la disposición a trabajar sin descanso durante la etapa inicial permanece a lo largo del tiempo, conllevando con esto, a que el emprendimiento represente el empleo del emprendedor, situación por la cual se convierte en una especie de autoempleo y llega a representar, sino el ingreso principal y único del emprendedor, si una fracción importante del mismo.

Dentro de la investigación que se ha venido realizando durante los tres últimos años (2010-2012), es de llamar la atención la renuencia de las personas a dar información respecto a su situación fiscal; es decir, para poder determinar la formalidad o no de un emprendimiento, se pretendía utilizar estos datos a fin de dar seguimiento a cada una de las unidades económicas de negocio (UEN); sin embargo, no fue posible. Por otra parte, la excesiva burocracia en la entidad para abrir un negocio, frena mucha inversión formal, y se infiere que es otro factor que propicia la informalidad. En un estudio que realizó Doing Business del Banco Mundial ubicó a Cancún en el lugar 27 de un ranking de 32 ciudades de México que encabeza Colima, para la apertura de un negocio.

La publicación califica cuatro puntos que son: Apertura de un Negocio, Manejo de Permisos de Construcción, Registro de Propiedades y Cumplimiento de Contratos.

Si a lo anterior sumamos que para abrir un negocio en Cancún se deben esperar 48 días, ya que se tienen que efectuar diferentes procedimientos: el permiso de razón social, notarización de la escritura constitutiva, escrituración en el Registro Público y del Comercio del Estado, inscripción al Instituto Mexicano del Seguro Social, registro de la compañía al Impuesto de Nómina e inscripción al Sistema de Información Empresarial, además de pagar la cantidad de 11 mil 685 pesos. Obvia una razón por la que la informalidad llega a ser la opción. En el caso del régimen de pequeño contribuyente (REPECO), los gastos son mucho menores, pero no menos engorroso el trámite de apertura.

#### ¿Qué es el emprendimiento?

Se considera pertinente en este punto, entender qué ese entiende por emprender, o bien, por emprendimiento.



De acuerdo con la página [degerencie.com](http://degerencie.com), (2013), el emprendimiento “es un término últimamente muy utilizado en todo el mundo. Aunque el emprendimiento siempre ha estado presente a lo largo de la historia de la humanidad, pues es inherente a ésta, en las últimas décadas, éste concepto se ha vuelto de suma importancia, ante la necesidad de superar los constantes y crecientes problemas económicos.”

Si buscamos la raíz etimológica del término, éste proviene del francés *entrepreneur* que significa pionero, hace referencia a la capacidad de una persona para hacer un esfuerzo adicional por alcanzar una meta u objetivo, aunque el término también es utilizado para referirse a la persona que inicia una nueva empresa o proyecto.

En conclusión, de acuerdo con la misma página referida, emprendimiento “es aquella actitud y aptitud de la persona que le permite emprender nuevos retos, nuevos proyectos; es lo que le permite avanzar un paso mas, ir mas allá de donde ya ha llegado. Es lo que hace que una persona esté insatisfecha con lo que es y lo que ha logrado, y como consecuencia de ello, quiera alcanzar mayores logros”.

La importancia del emprendimiento hoy en día, se sustenta en la necesidad de muchas personas de lograr su independencia y estabilidad económica. Quizás, producto de los altos niveles de [desempleo](#), o bien por la baja calidad de los empleos existentes que pagan “lo necesario” en la medida que sustente las necesidades primarias de los empleados, lo que ha conllevado a crear en las personas, la necesidad de generar sus propios recursos, de iniciar sus propios negocios, y pasar de ser empleados a ser empleadores, aunque en la mayoría de las ocasiones, como se mencionó con anterioridad se vuelvan empleadores de ellos mismos al caer en el autoempleo.

Aunque la palabra emprender se dice fácil, lo cierto es que todo esto, sólo es posible, si se tiene un espíritu emprendedor, y éste no se desarrolla de la noche a la mañana, ni se nace con genes emprendedores, adicional a que se requiere de una gran determinación para renunciar a la “estabilidad” económica que ofrece un empleo (en caso de tenerlo) y aventurarse como empresario; más aun si se tiene en cuenta que el empresario no siempre gana como si lo hace el asalariado, el cual, mensualmente tiene asegurado un ingreso mínimo que le permite sobrevivir, y en algunos casos, la garantía de la asistencia y beneficio social, producto del pago de las obligaciones patronales. En cambio el empresario solo podrá ver ingreso alguno si los pagos a proveedores están al día, los salarios de los empleados se han cubierto, los pagos de los impuestos están en orden, sin contar los gastos propios de la operación del negocio, por lo que el riesgo es grande.

#### ¿Empleado o Empresario?

Vale la pena considerar, que dejar de ser empleado, para ser pequeño empresario implica un gran análisis y alejarse de cierta seguridad laboral en contraste con una gran necesidad de libertad (Anzola, 2010). Si realizáramos una tabla que represente las ventajas o desventajas de ser empleado, de acuerdo con Anzola (idem), en un estudio realizado al respecto, dio como resultado lo siguiente:

#### Ventajas y desventajas de ser empleado



Características de ser empleado	Ventaja	Desventaja
Seguridad económica	66%	33%
Seguridad del Trabajo	50%	50%
Menor responsabilidad	53%	47%
Horario fijo	50%	50%
Vacaciones regulares	66%	34%
Menos preocupación	74%	26%
Menor riesgo	74%	26%
Mayor experiencia	80%	20%
Rutina	10%	90%
Dependencia	25%	75%

*Fuente: Anzola 2010 Administración de pequeñas empresas*

En muchos países (Casi todos los países Latinoamericanos), para muchos profesionales, la única opción de obtener un ingreso decente, es mediante el desarrollo de un proyecto propio, ya que los salarios que las empresas establecidas ofrecen no permiten, en algunas ocasiones, cubrir lo indispensable para una vida digna de acuerdo a las expectativas generadas en la sociedad consumista y materialista en la que nos desenvolvemos hoy día. Los niveles de desempleo, en gran parte de nuestras economías, rondan el 20%, por lo que resulta de suma urgencia buscar alternativas de generación de empleo, que permitan mejorar la calidad de vida de la población, con salarios más dignos y oportunidades reales de una mejor calidad de vida para los trabajadores.

Los gobiernos han entendido muy bien la importancia del emprendimiento, tanto así, que han iniciado programas de apoyo a emprendedores, para ayudarles en su propósito de crear su propia unidad productiva. En México, es común ver propuestas y programas de apoyo a las Mipyme, a grado tal que se publicó en el sexenio del presidente Felipe Calderón (2006-2012), el Plan Nacional de Desarrollo 2007 - 2012, en el que se contemplaba en la estrategia 6.4, lo siguiente: “Revisar y ajustar los programas actuales de apoyo para que permitan lograr un escalamiento de la producción hacia manufacturas y servicios de alto valor agregado. Para ello es clave complementar el apoyo directo con recursos financieros mediante un servicio conducente a mayor capacitación y habilidad administrativa, y programas de asesoría y consultoría que faciliten la expansión de las empresas, la adopción de nuevas prácticas de producción y de las tecnologías más avanzadas”.

Casi todos los países, tienen entidades dedicadas exclusivamente a promover la creación de empresas entre profesionales, y entre quienes tengan conocimiento específico suficiente para poder ofertar un producto o un servicio.

Lo cierto, es que aún y con los programas desarrollados por los gobiernos para la generación de empleos, la solución no es nada fácil, ya que la oferta de mano de obra, por lo general crece a un ritmo más acelerado de lo que crece la economía, por lo que resulta imposible poder ofrecer empleo a toda la población. Teniendo en cuenta que de acuerdo a los datos vertidos por el INEGI, nuestros estados, no tienen la capacidad de subsidiar el desempleo como sí lo pueden hacer algunos países europeos, la única alternativa para garantizar a la población el acceso a los recursos necesarios para su sustento, es tratar de convertir al asalariado en empresario, independientemente del sector en el que decidan incursionar en su emprendimiento..

Ante estas circunstancias económicas, puede verse al emprendimiento como el salvador de muchas familias, en la medida en que les permite emprender proyectos productivos, con los que puedan generar sus propios recursos, y les permita mejorar su calidad de Vida, pudiendo inclusive, como se ha mencionado, ser la principal y única fuente de ingresos para solventar la economía familiar.



### La realidad del emprendedor en la Reg. 101

Anteriormente se hizo mención del estudio longitudinal que se realiza en la región 101 del Municipio Benito Juárez en el estado de Quintana Roo, México, lugar al que se conoce internacionalmente como Cancún, principal destino turístico del país.

Ubicando las condiciones de ésta, y para poder entender la manera en cómo está distribuida geográficamente, merece la pena observar la siguiente información:

### Marco de referencia de la Región 101

El Municipio de Benito Juárez, se encuentra ubicado en la parte norte del estado del estado de Quintana Roo, que con una superficie de 1,664 Km<sup>2</sup> ocupa el 3.27% del territorio del estado. La población de este municipio, alcanzó en el año 2005 una población de 572,973 habitantes.

El Plan Integral de Actuación Municipal para Prevenir la Inseguridad PIAMPI (2009) estimó la población de Cancún en unos 700,000 habitantes. Esta población habita en 205 áreas urbanas, en que está dividida la ciudad. Estas áreas se denominan supermanzanas o regiones y su nomenclatura es numérica, aunque irregular.

Descontando las dos áreas hoteleras, que son, predominantemente, de uso turístico, el resto o 203 regiones, presentan diferencias urbanas y socio-económicas muy marcadas. Mientras las áreas urbanas más próximas o cercanas a la principal zona hotelera de Cancún, están debidamente pavimentadas y ordenadas en su uso del suelo; y la población que las habita, corresponde a niveles de ingresos medios, medios altos y altos; las otras regiones, es decir las más alejadas a la zona turística; están habitadas, principalmente, por población de ingresos medios, bajos y muy bajos.

Incluso la población de Cancún, de manera informal, ha realizado sus propia denominación ya que tiende a llamar a las zonas, donde habita población de ingresos medios y altos, como supermanzanas y cuya numeración va de la supermanaza 1 hasta la noventa. Y a las zonas, donde habita la población de ingresos medios bajo y muy bajo, se les tiende a denominar como regiones y éstas van de la 91 en adelante. El Observatorio Urbano Local de la ciudad de Cancún, realizó el Plan Integral de Actuación Municipal para Prevenir la Inseguridad –PIAM- (2009). En este plan, de acuerdo con Izquierdo y Cupul (2009), tomando como datos la distribución territorial, proporciona lo siguiente: “La Región 101 se encuentra ubicada en la zona noroeste de la ciudad de Cancún, perteneciendo al segundo cuadro de crecimiento histórico de esta ciudad (periodo de 1987-1994), que se conforma por las supermanzanas SM’s 90’s y 100’s.

El siguiente mapa muestra gráficamente la distribución de las Regiones en la ciudad de Cancún Quintana Roo, marcando con un círculo la Región 101, siendo esta región una de las 10 Regiones más violentas y necesitadas de programas de acción para contribuir al desarrollo de esa población. La región 101, objeto de nuestra investigación, presenta un bajo nivel de urbanización, tanto en lo concerniente a la falta de pavimentación en calles y banquetas, como en lo concerniente al tipo de casa – habitación predominante. Se trata de construcción no planeada o de autoconstrucción. Son casas-habitación que sus habitantes han construido, poco a poco, a lo largo de varios años. Esta región pertenece al segundo cuadro de crecimiento histórico de esta ciudad (periodo de 1987-1994), que se conforma con las supermanzanas o regiones 90 y hasta la 149.

El Plan Director de Desarrollo Urbano de Cancún (PDDU, 2005), establece que la superficie territorial de la región 101 es de 47.77 hectáreas y su uso del suelo está destinado, predominantemente, para habitación unifamiliar y comercio de barrio, (entendiendo por éste como el que da servicio a las necesidades básicas



de la zona o “barrio” en donde se ubica. En cada barrio es habitual encontrar un conjunto de pequeños negocios, concentrados en un punto concreto y que realizan esta función); Cuenta con un total de 95 manzanas, de las cuales 15 están dedicadas a usos comunitarios como: parques, escuelas, mercado público, el dispensario de la Cruz Roja y otras áreas no habitadas.

En cuanto al nivel de ingresos, de la población que habita la Región 101, el mismo PDUC los clasificación como nivel D+, es decir con un ingreso mensual de entre \$ 6,800 y 11,599 pesos, de acuerdo a los niveles AMAI.

Nivel	Ingreso Mínimo	Ingreso Máximo
<u>A/B</u>	85,000.00+	
<u>C+</u>	35,000.00	84,999.00
<u>C</u>	11,600.00	34,999.00
<u>D+</u>	6,800.00	11,599.00
<u>D</u>	2,700.00	6,799.00
<u>E</u>	0.00	2,699.00

No es de sorprender, con la media de ingreso estimado por persona trabajando, que se desarrolle el ímpetu emprendedor que caracteriza a los habitantes de esta región, ya que por mantener o al menos tener un nivel de vida más adecuado, recurren a la generación de ingresos adicionales. El perfil de los habitantes de la reg. 101, se toma de forma aleatoria como referencia de lo que podría ser el perfil promedio del ciudadano mexicano de clase media, media baja y baja, ya que como se puede observar con los datos vertidos, cumple con el estereotipo del mismo.

## CONCLUSIONES RECOMENDACIONES

Debido a la falta de información respecto a los datos que permitan aseverar con bases la formalidad o informalidad de los negocios (RFC, trámites ante las autoridades, etc), se toma como dato de referencia lo que los censos semestrales han arrojado en cuanto a negocios que carecen de nombre en la fachada del lugar de operaciones, ya que en muchas de las ocasiones son EDOCO, o emprendimientos con base a alguna habilidad o conocimiento técnico específico como plomería, pintura, albañilería, costura, corte de cabello, etc.

Con base en los resultados obtenidos en los años 2010, 2011 y 2012, en los censos semestrales que se realizan en la región, se obtuvo la siguiente información:

De acuerdo con los datos recabados, en el 2010, la región 101 contabilizó 355 negocios, dentro de los cuales 83 no tenían nombre, ni un letrero o marquesina para ubicarlos, es decir, el 23.3% se podrían considerar como informales. Para el 2011 hubo un incremento del 46.47% en aperturas de negocios, ya que de 355 la cifra ascendió a 520, es decir 165 unidades más que el año inmediato anterior. Lo curioso del caso es que en cuanto a negocios “sin nombre” se ubicaron 214 unidades es decir, el 41.15 % del total de los negocios se encontraban trabajando de manera informal o EDOCO en todo caso; lo que representó un incremento de 131 unidades o el 157%. Ya para el 2012, los censos arrojaron que el número de unidades totales en la región, ascendían a 570, un incremento de 56 nuevos emprendimientos o el 9.6%, ubicando ahora 276 negocios “sin nombre”, lo que representó un incremento en 62 respecto al año anterior o el 28.9%, lo que quiere decir que no solo se abrieron nuevos negocios, sino que además se sumaron algunos ya existentes a la informalidad.

Con los datos anteriores, se puede percibir cómo el fenómeno del emprendimiento de manera informal, es una alternativa viable para las personas, independientemente su clase social o preparación. El incremento que se manifiesta con el paso del tiempo debería ser factor para que las autoridades volteen la mirada para ver cómo se puede ayudar a las personas a realizar mejores emprendimientos y en especial, cómo a través



de éstos, se mejora la situación del entorno en donde se desarrollan por medio del pago oportuno y justo de los impuestos correspondientes.

Como recomendación principal a la problemática de la informalidad, y es algo en lo que el CAIVECI está poniendo especial énfasis, es la capacitación constante de los microempresarios, ayudándoles a aprender mejores prácticas empresariales, que van desde la parte administrativa, hasta la calidad del servicio que prestan, pasando por las áreas de mercadotecnia, contabilidad, etc.

Las universidades de igual forma deberían trabajar de manera conjunta con las autoridades, la generación de alternativas que permitan hacer que los emprendimientos, más allá de ser una solución individual para quien lo realiza, se convierta en una herramienta que coadyuve a la consecución de la generación de empleos formales.

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# **LAS MUJERES EN EMPRESAS, PROFESIONES Y OCUPACIONES NO TRADICIONALES: LA EXPERIENCIA DE PUERTO RICO**

Eva J. López Sullivan, Universidad de Puerto Rico -Ponce

## **RESUMEN**

*Esta investigación gira en torno a mujeres puertorriqueñas que poseen empresas atípicas y otras que trabajan en profesiones y ocupaciones no tradicionales. Se dividió en dos fases. La primera fase tuvo como propósito estudiar las características y condiciones que posibilitan o dificultan a la mujer del agro y su accionar en el campo empresarial, priorizando la metodología cualitativa. Esto permitió dar cuenta de las dificultades que confrontan y sus vivencias. Se estudiaron los casos de empresarias de tilapias, vaquerías hidropónicas, café, porquerizas, guineos, plátanos y conejos, entre otros. Se entrevistaron diecisiete mujeres en sus fincas con el objetivo de conocer sus vivencias: motivaciones, problemas, logros y su cotidianidad, entre otros aspectos. En la segunda fase, se estudiaron las mujeres que se emplean en trabajos que rompen los paradigmas de la segregación horizontal: embalsamadoras, arquitectas, veterinarias, mecánicas, hojalateras, bomberas, plomeras y electricistas, entre otras. Esta se realizó desde un acercamiento metodológico mixto. De esta manera, se considera conocer las realidades de mujeres en empleos caracterizados como “varoniles” o de hombres. Se administró un cuestionario a ciento ocho mujeres y se entrevistaron quince féminas.*

## **WOMEN IN BUSINESS, PROFESSIONS AND OCCUPATIONS NOT TRADITIONAL EXPERIENCE OF PUERTO RICO**

### **ABSTRACT**

*This research focuses on Puerto Rican women who have atypical entrepreneurship and others working in nontraditional jobs. It was divided into two phases. The first phase was aimed to study the characteristics and conditions that enable or empower women in agriculture and their actions in the field of business, prioritizing qualitative methodology. This allowed to account for the difficulties faced and their experiences. We studied the cases of entrepreneurs of tilapia, hydroponic dairy, coffee, piggeries, bananas, plantains and rabbits, among others. Seventeen women were interviewed on their farms in order to know their experiences: motivations, problems, achievements and everyday life, among other things. In the second phase, we studied women who are employed in breaking the paradigms of horizontal segregation: “embalsamadoras”, architects, veterinary, mechanical, “hojalateras”, firefighters, and electricians, among others. This was from a mixed methodological approach. Thus, it is considered to know the realities of women in part characterized as “manly” or men. A questionnaire was administered to one hundred and eight women.*

### **INTRODUCCION**

Las mujeres en Puerto Rico constituyen un poco más de la mitad de la población (52%) de la Isla (Junta de Planificación, 2010). De acuerdo al Departamento del Trabajo y Recursos Humanos de la Isla (2010), las mujeres representan el 45% de la fuerza laboral. En los últimos cuarenta años la economía puertorriqueña ha generado 401,000 empleos y de estos el 73% corresponde a empleos de mujeres (Departamento del Trabajo, 2010). La cantidad de mujeres estudiando en instituciones universitarias tanto públicas como privadas ha aumentado considerablemente en los últimos veinte años y en la actualidad constituyen el 61% de la población universitaria de Puerto Rico (López, 2005). Sin embargo, se ha



encontrado que no logran alcanzar posiciones de dirección y mando en las empresas en la misma proporción que los hombres. Además, los datos del Negociado de estadísticas del Trabajo del Departamento del Trabajo y Recursos Humanos de Puerto Rico (2013), indican que los empleos que ocupan son tradicionalmente femeninos, es decir, que las ocupaciones se segregan por género. Por otra parte, los datos que presenta el portal electrónico de estadísticas de la facultad de Ciencias Sociales de la Universidad de Puerto Rico (2009), indican en la Isla hay alrededor de 38,000 empresarias o que trabajan por cuenta propia, lo que representa el 22% del total de personas empleadas por cuenta propia, aunque esta proporción tiende a crecer. Los estudios realizados sobre emprendedoras en la Isla demuestran que estas poseen en su gran mayoría negocios tradicionalmente femeninos como salones de estilismo, spas, cuidado de niños y tiendas al detal (López, 2009). No se encontraron estadísticas sobre mujeres con emprendimientos atípicos. Esta situación de segregación ha sido estudiada por Ascencio (2000) y llamada “generización de la gestión empresarial” y por Daeren (2000) que la reconoce como “segmentación sectorial”.

A pesar de estos datos tan reveladores sobre la escasa participación de la mujer puertorriqueña en emprendimientos, profesiones y ocupaciones atípicas en las mujeres, no se han encontrado investigaciones que estudien esta situación. Se reconoce que los trabajos y empresas responden a la construcción social del género como muchos otros aspectos de la vida de los pueblos. Esta investigación tiene como objetivo ampliar el estudio de las mujeres con emprendimientos, ocupaciones y profesiones no tradicionales en Puerto Rico. Se conocieron los perfiles sociodemográficos de estas mujeres, sus experiencias, motivaciones, obstáculos y retos, entre otros aspectos. Se llevaron a cabo entrevistas así como estudio de casos con el propósito de aportar más conocimientos sobre las vivencias de estas féminas que rompen esquemas y paradigmas.

En los últimos cuarenta años las mujeres puertorriqueñas han aumentado notablemente su presencia en el mundo laboral. Sin embargo, sus recorridos laborales son diferentes a los de sus colegas hombres. La discriminación que sufren afecta sus carreras laborales, además de condicionar sus opciones en la vida profesional (López, 2013). Este discrimen se manifiesta en la doble jornada de trabajo, el techo de cristal, el diferencial de salario, la baja participación femenina en empleos tradicionalmente masculinos, el hostigamiento sexual y el trato desigual por maternidad y embarazo, entre otros (Acevedo, 2006). Las que optan por la empresariedad se encuentran con grandes obstáculos si sus negocios no son “típicamente femeninos”, lo que plantea otro tipo de segregación (López, 2011).

La segregación sexual del trabajo implica un acceso diferencial entre hombres y mujeres a ocupaciones y puestos de trabajo, directivos, categorías ocupacionales y relativas a emprendimientos. Son variadas las formas de segregación que las mujeres encuentran en su vida laboral. Estas se pueden identificar y clasificar en dos grandes tipos: la segregación horizontal (Amarante y Espino, 2002; Alario, Pascual y Baraja, 2009) y la vertical (Veale y Gold, 1998; Cooper, 2001; Barbera y Ramos, 2003; Escarrer, Navarro, Bosch y Ferrer, 2007, Douglas y Taylor, 2012).

El Departamento del Trabajo y Recursos Humanos (2013) indica que las mujeres constituyen el 45% de la fuerza laboral de Puerto Rico. Al analizar las estadísticas de personas empleadas por género y por grupo ocupacional se puede apreciar que la presencia de las mujeres en algunas ocupaciones es mínima o inexistente. Entre estas se pueden identificar los administradores de fincas, construcción, mecánicos, operarios y trabajadoras agrícolas. La agencia gubernamental señala que en algunos casos los datos son muy pocos en la muestra para un estimado confiable, lo cual implica que la presencia de las mujeres puede ser considerada invisible.

Además, los datos del Departamento del Trabajo y Recursos Humanos de Puerto Rico (2013) también indican que las mujeres están principalmente ocupadas como maestras, secretarias y otras ocupaciones de apoyo administrativo. Los datos sobre los emprendimientos liderados por mujeres no se conocen.



Como se señaló anteriormente, se ha indicado que en la Isla hay 38,000 mujeres con negocio propio pero no se indica los tipos de negocios que poseen (Mujeres trabajando, 2006).

De acuerdo a la Federación Americana de Trabajadores (2010), se considera “no tradicional” cualquier ocupación o empleo en el cual las mujeres representan 25% de la fuerza trabajadora. De acuerdo a esta federación, solamente 7% de todas las mujeres que trabajan son empleadas en trabajos no tradicionales. La Federación señala que existe diversidad de razones para que las mujeres deseen trabajar en ocupaciones no tradicionales. En primer lugar, los salarios que reciben son de 20% a 30% más altos que lo que devengan en trabajos más tradicionales. Además, cuentan con mejores beneficios marginales. Los trabajos en los campos técnicos y en los oficios manuales ofrecen en muchas ocasiones, mejores beneficios de salud, licencias por enfermedad y vacaciones que los que son provistos a las mujeres en los trabajos tradicionales. En tercer lugar, se indica que se puede gozar de mayor autonomía en la realización de la labor no tradicional ya que hay menos supervisión. Por último, otro beneficio que la Federación (2010) ha expresado, es la oportunidad de trabajar al aire libre, de tener buen estado físico, y de trabajar con sus manos.

La Federación Americana de Trabajadores (2010) indica que entre los trabajos no tradicionales en que se emplean las mujeres se encuentran: choferes de ambulancia, detectives, oficiales de correcciones, oficiales de policía, guardabosques, biólogos marinos, electricistas, ingenieros, médicos, obras públicas, oficios e inspectores de construcción. Además, la Federación (2010), señala cuáles son las barreras que desalientan a las mujeres para que se empleen y mantengan trabajos no tradicionales. En primer lugar, indica la falta de apoyo de parte de su familia, amigos, y compañeros de trabajo. La sociedad todavía socializa a las mujeres para que acepten roles tradicionales y las presiona para que no consideren trabajos no tradicionales. En segundo lugar, la falta de equidad en la educación, lo cual comienza temprano en la vida. Las niñas jóvenes muchas veces son motivadas a tomar clases “tradicionales” y no dirigidas hacia los cursos “no tradicionales” como las matemáticas y las ciencias. Como resultado de este proceso de socialización los logros de las mujeres en las matemáticas y las ciencias son menores. Las niñas también suelen ser desalentadas a tomar clases donde aprenderían a usar las herramientas de reparación y la maquinaria. Otra barrera lo constituye la discriminación en el lugar de trabajo. De acuerdo a lo planteado por la Federación (2010), se convence con más frecuencia a las mujeres que escogen trabajos no tradicionales a dejar sus empleos. Hay maneras obvias y no tan obvias en las cuales las mujeres son tratadas en forma diferente en el lugar de trabajo. Para explicar este aspecto, la Federación (2010) presenta distintos argumentos. En primer lugar, señala la falta de aceptación de parte de los supervisores o compañeros de trabajo varones. En segundo lugar, indica la falta de adiestramiento adecuado y permiso para las mujeres para que estas puedan aprender todos los aspectos del trabajo. Además, reclaman que a las trabajadoras se les entrega herramientas y equipo que no son del tamaño adecuado para una mujer y más complicados por la falta de familiaridad con éstas. En tercer lugar, señalan la asignación de las tareas más pesadas, sucias, o serviles a las mujeres. Además, de acuerdo a la Federación, las trabajadoras son confinadas al aislamiento en el sitio de trabajo incluyendo acceso limitado a los mentores y modelos femeninos a seguir. Un último aspecto muy importante es el problema del acoso sexual, el cual ocurre más frecuentemente en el ambiente de trabajo no tradicional. Las mujeres en trabajos no tradicionales pueden enfrentar más acoso sexual que las que se emplean en ocupaciones tradicionales. Esto puede ocurrir de varias maneras y hace más difícil para las mujeres ser exitosas en sus trabajos. Las mujeres que entran en ambientes previamente limitados a hombres no son tratadas como “uno del equipo,” sino pueden estar expuestas a un lenguaje más vulgar o a una conducta sexual no apropiada. Los supervisores o compañeros de trabajo hombres pueden resentir el hecho de que las mujeres están en su lugar de trabajo y optar por un comportamiento sexualmente hostigante para humillarlas.

Con respecto a las empresarias del agro, no se encontraron muchas investigaciones sobre el tema. Solo se encontró el estudio de Sampredo y Camarero (2007) y el de Vargas (2004) sobre la mujer en la puertorriqueña en la agricultura. Además, aparecen varios artículos publicados sobre el tema en la prensa



puertorriqueña. Esto indica que el presente estudio de carácter exploratorio constituye un aportación valiosa a la investigación del tema.

Sampedro y Camarero (2007) realizaron una investigación sobre las mujeres empresarias de la España rural. Para realizarlo contaron con la recopilación y posterior análisis de datos estadísticos, tres grupos de discusión constituidos por empresarias rurales y por diez entrevistas en profundidad que recogían las opiniones de mujeres de diferentes edades y situaciones laborales. En tercer lugar, llevaron a cabo cinco entrevistas a expertas, técnicas o políticas que trabajan en el marco de desarrollo rural.

El análisis cualitativo mostró que quienes llegan a pertenecer al grupo de empresarias rurales lo han hecho fundamentalmente mediante herencia familiar. Estas mujeres entrevistadas han ordeñado vacas, llevado las cuentas, ocupado de las colmenas, aprendiendo desde la niñez lo que han visto hacer a sus padres. Al cuestionarle las razones para convertirse a empresarias rurales, las contestaciones plantean que fue algo que se dio como resultado o evolución natural de la relación con la finca o negocio, no les quedó más remedio, para mantener la tradición familiar. Esto plantea la información generada en la literatura en lo relacionado a lo difícil que resulta hacer cambios e innovaciones pero a la misma vez los conocimientos transmitidos por generaciones se convierten en la base formativa principal de las empresarias.

Las razones principales para decidir hacerse empresarias se remiten esencialmente a la tradición familiar. En muchos casos se sintieron obligadas porque no había herederos. Desde muy pequeñas se han involucrado en este ambiente, han aprendido. La base formativa de estas mujeres se compone principalmente de conocimiento experto y familiar y de dosis mucho menores de conocimiento técnico e instrumental. Reconocen que el conocimiento heredado es realmente importante para asegurar el éxito de sus negocios.

Sampedro y Camarero (2007) plantean que los resultados de su investigación sugieren que aparte de las lealtades familiares, tienen gran importancia determinados elementos relacionados con la identidad social de las propias mujeres. La gratificación de tener su propio negocio y el orgullo e hacerlo tiene que ver con una auto imagen positiva como una mujer activa, decidida, dinámica, con una imagen positiva del trabajo fuera de casa y con la carga emocional que se vincula a la actividad profesional.

En el análisis de los datos estadísticos se encontró que las mujeres rurales muestran una educación superior a la de los hombres rurales pero netamente inferior que el colectivo de las asalariadas. Además, mostró que las mujeres rurales son féminas maduras y que acceden al empresariado en función de la posición que ocupan dentro de la familia.

Por otra parte, las mujeres estudiadas señalaron que aparte de las obligaciones y lealtades familiares, tienen gran importancia determinados elementos relacionados con la identidad social de las propias mujeres, fundamentalmente el valor que las féminas otorgan y la representación que se hace de su autonomía individual. Para ellas tiene importancia y produce gratificación tener su propio negocio, la imagen que proyecta de ser decidida, activa, dinámica y la carga emocional que se vincula a la actividad profesional. Consideran que atributos como responsabilidad, la capacidad de entrega, la perseverancia, son inherentes a la condición femenina.

De acuerdo a los investigadores, hay dos tipos de agro empresarias: la que mantiene el negocio con su cónyuge y la que dirige sola. En el primer caso, se considera una empresaria invisible debido a que en muchos casos es la que aporta tanto o más que su esposo pero no se le reconoce. En el segundo caso, el reconocimiento social recae en la cabeza de la familia y la actividad de la mujer se considera como complementaria.



Por otra parte, Sampedro y Camarero (2007), encontraron en su estudio que al comparar las mujeres investigadas con los varones éstas cuentan con niveles educativos superiores a los hombres rurales. Estos datos sobre el perfil, sugieren que las mujeres acceden al empresariado en función de la posición que se ocupa dentro de la familia y condicionadas por las estrategias familiares ligadas a la conservación y mantenimiento del patrimonio familiar. Esto indicaría que este colectivo femenino presenta de manera débil dos características asociadas al modelo ideal en empresarialidad como lo son el riesgo y la autonomía.

## METODOLOGÍA

Esta investigación se llevó a cabo en los años 2010 y 2011 y para realizarla se utilizó un acercamiento metodológico mixto (cualitativo y cuantitativo), para lograr un análisis más completo del tema que se deseaba estudiar (Hernández, Fernández y Baptista, 2012). Mertens (1998); Ander- Egg (2000); Lucca & Berrios (2003), y Morse (2003) en Tashakkor y Teddúe, eds. (2003), reconocieron las bondades que tiene integrar los dos acercamientos: el cualitativo y el cuantitativo en las investigaciones. Morse en Tashakkor y Teddúe, eds. (2003) señaló que se puede lograr ampliar las esferas y dimensiones del estudio, lograr un panorama más completo de la experiencia humana y aunque podrían surgir contradicciones, se logra una perspectiva más completa de lo que se está investigando (Hernández et al. 2012). Se llevó a cabo en dos fases: en primer lugar, el estudio de las emprendedoras atípicas (agro empresarias), y en segundo lugar, el estudio de las mujeres en profesiones y ocupaciones no tradicionales.

La primera fase tuvo como propósito estudiar las características y condiciones que posibilitan o dificultan a la mujer del agro y su accionar en el campo empresarial. Se planteó el agro como una industria predominantemente masculina de acuerdo a las estadísticas del gobierno presentadas en la Revisión de literatura de este escrito. Para realizar esta fase se utilizó un acercamiento metodológico cualitativo priorizando el estudio de casos.

En la segunda fase, se estudiaron las mujeres que se emplean en trabajos que rompen los paradigmas de la segregación horizontal. Se seleccionaron estas ocupaciones y profesiones utilizando dos referencias: las estadísticas que ofrece el Departamento del Trabajo y Recursos Humanos de Puerto Rico (Ver Tabla 1) y la conceptualización de la Federación American de Trabajadores (2010). Para realizar esta fase, se encuestaron ciento ocho mujeres y se entrevistaron quince féminas. Las entrevistas tenían como propósito profundizar en respuestas de las preguntas realizadas a las encuestadas. Este acercamiento metodológico también fue utilizado de acuerdo a la literatura revisada por Padavic (1992); Worrall, Stewart y McDermont (2010). Los datos se analizaron con el programa Statistical Package for Social Sciences.

## RESULTADOS

En la primera fase del estudio se contó con una muestra no probabilística de diecisiete (17) agro empresarias. El concepto mujeres agro empresarias se refiere a féminas con emprendimientos que se dedican a cualquiera de los sectores de la actividad agrícola. Pueden dedicarse a la siembra y cosecha de cítricos, de plátanos, de *café*, *guineos*, o la crianza y venta de cerdos, conejos, gallinas o al cultivo de plantas ornamentales, entre otros. Estas mujeres son dueñas de fincas y granjas. La Tabla 3 recoge los tipos de fincas y granjas de la muestra de mujeres agro empresarias. Se contactaron las agro empresarias con la colaboración del Departamento de Agricultura de Puerto Rico.

En la segunda fase, se estudiaron las mujeres que se emplean en trabajos que rompen los paradigmas de la segregación horizontal. Las ocupaciones y profesiones de las mujeres estudiadas aparecen en la Tabla 4. Se seleccionaron estas ocupaciones y profesiones utilizando dos criterios: las estadísticas que provee el Departamento del Trabajo de Puerto Rico y aparecen en la Tabla 1 de este escrito y los criterios que identifica debido a que no aparecen datos sobre la presencia de mujeres en estas o las estadísticas que se



ofrecen indican que hay muy pocas féminas. Para realizar esta fase, se encuestaron ciento ocho mujeres en profesiones y ocupaciones no tradicionales y se entrevistaron quince féminas. El concepto mujeres en profesiones no tradicionales se refiere a trabajos usualmente de cuello blanco, con educación formal, universitaria, que se caracterizan porque el 25% o menos del total de miembros de esa profesión son mujeres. Las mujeres que trabajan en ocupaciones no tradicionales son aquellas que están empleadas en trabajos de cuello azul con poca o ninguna educación formal, universitaria, que se caracterizan porque el 25% o menos del total de esos empleos están ocupados por mujeres.

Tabla 3: Tipos de fincas y granjas de las agro empresarias estudiadas

Finca	Granjas
Siembra de café y recogido	Gallinas
De café (beneficiado)	Conejos
De café (torrefacción)	Tilapias
Plátanos	Cerdos (crianza con mogolla)
Guineos	Cerdos (crianza con purina)
Hidropónicos	
Orquídeas y crotos	
Bromelias y plantas exóticas	
Cítricos	

Tabla 4: Profesiones y ocupaciones de las mujeres estudiadas

Agentes de seguridad	Bomberos	Ingenierasciviles
Agente de explosivos	Electricistas	Ingenierasmecánicas
Policías	Empleada de construcción	Ingenieraselectricistas
Embalsamadoras	Carpinteras	Arquitectas
Hojalateras	Podadoras	Veterinarias
Zapateras	Técnicas de refrigeración	Mecánicas de autos
Maestra de conducir equipo pesado	Supervisoras de vertederos	Plomeras
Apicultoras	Delineante	

## CONCLUSIONES

La investigación realizada ayuda a concluir que es importante que las mujeres en empresas, profesiones y ocupaciones atípicas tengan en cuenta que ellas están liderando un cambio en toda la actividad empresarial, laboral profesional de Puerto Rico. Están son hacedoras de nuevos paradigmas para las futuras generaciones de mujeres trabajadoras en Puerto Rico. Se espera que las corporaciones del futuro sean más orientadas a la diversidad y a la tolerancia y así lograr esa sinergia necesaria para mantenerse competitivos en el mercado. La presencia de mujeres en profesiones y ocupaciones que típicamente copaban los hombres, le añade riqueza a las áreas de trabajo con las fortalezas que las féminas aportan. Además, se espera que las empresas del futuro sean más humanizadoras o humanizantes, reconociendo que el éxito de las organizaciones dependerá más del manejo del recurso humano que el de los tecnológicos, físicos o financieros. La presencia de las mujeres en trabajos atípicos ayuda a crear ambientes de trabajo más equitativos.



Por otra parte, el gobierno de Puerto Rico tiene ante sí la realidad de la inserción de la mujer en la agricultura no ya como empleada sino como emprendedora. Este colectivo de mujeres agroempresarias estudiadas representa un modelo que sirve de inspiración a otras mujeres interesadas en el agro como opción para desarrollar sus emprendimientos. El Departamento de Agricultura de la Isla así como las facultades de agronomía de los recintos universitarios de Puerto Rico deben proveer a las mujeres de las herramientas necesarias para acceder al mundo empresarial agrícola con iguales oportunidades que los hombres.

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Eva J. López Sullivan, posee dos bachilleratos: en Ciencias Políticas y en Gerencia Industrial con una concentración en Finanzas del Recinto Universitario de Mayagüez, Puerto Rico. Posee dos maestrías: una en Administración de Empresas con especialidad en Mercadeo de la Universidad de Puerto Rico y otra en Educación Religiosa de La Pontifica Universidad Católica de Puerto Rico. Además, posee un doctorado en Psicología Industrial Organizacional. Su tema de interés en investigación es la mujer y las empresas. Actualmente es catedrática adscrita al departamento de Administración de Empresas de la Universidad de Puerto Rico en Ponce, Box 7186, Ponce, P.R. (00732). Se puede contactar al correo dralopezuprp.edu1@yahoo.com o a eva.lopezl@upr.edu.



# SISTEMAS DE CONTROL DE GESTIÓN EN EMPRESAS AGROINDUSTRIALES DE LA REGIÓN DEL MAULE

José Antonio Tello Ávila, Universidad de Talca

## RESUMEN

*El presente estudio tiene como objetivo determinar sistemas de control de gestión para la agroindustria exportadora de la Región del Maule. Dentro de los objetivos específicos establecidos se encuentran identificar la misión de la agroindustria de la Región del Maule, señalar ventajas y desventajas de contar con sistemas de control de gestión, identificar los elementos genéricos que componen un sistema de control de gestión, identificar las debilidades de los canales de exportación e identificar los factores claves de éxito que definen un sistema de control de gestión.*

*En la primera parte de la investigación se describen los antecedentes generales de la agroindustria a nivel nacional, como así también a nivel regional; en esta sección se mencionan las ventajas de Chile como productor y exportador de frutas y sus derivados, se señalan ventajas como clima templado, la evolución de la agroindustria en Chile, los principales productos de exportación de la Región del Maule, los mercados de destino y el potencial regional en éste rubro.*

*En la segunda parte de la investigación se abordan conceptos fundamentales sobre sistemas de control de gestión y de qué forma contribuyen a mejorar el desempeño de la agroindustria exportadora de la Región del Maule. Por otra parte lo que se busca en este apartado es identificar aquellas variables que influyen en la medición y entendimiento de éstos conceptos y que servirán de base para llegar a determinar un modelo de control de gestión. En la tercera parte se discute la metodología seleccionada, teniendo como objetivo principal la determinación de un modelo de control de gestión para la agroindustria de la Región del Maule, teniendo presente lo que señalan diversos autores y que nos permiten llegar a una conclusión sobre la utilización de sistemas de control de gestión y de qué forma contribuyen a cumplir la misión País de ser una potencia agroalimentaria.*

*Más adelante se presentan en forma detallada los resultados obtenidos de la investigación los que podemos dividir en 3 áreas específicas que son: 1) La Agroindustria de la Región del Maule; 2) Las Exportadoras de la Región del Maule y 3) Los Agricultores de la Región del Maule. En donde a partir del modelo inicial se tomó y se llevó mediante un proceso estadístico a la obtención de un nuevo modelo ajustado y más representativo del área al cual está dirigido. El sistema de control de gestión orientado a las empresa exportadoras está compuesto por los siguientes constructos; control de gestión, cadena de valor, desempeño, logística y eficiencia operativa. El sistema de control de gestión orientado a las empresas agroindustriales está compuesto por los siguientes constructos; cadena de valor, encadenamiento, desempeño, integración y control de gestión. El sistema de control de gestión orientado a los agricultores está compuesto por los siguientes constructos; control de gestión, eficiencia operativa, logística, cadena de valor, desempeño y encadenamiento.*

*Si consideramos la aplicación de éste modelo por cada uno de los entes mencionados anteriormente podemos llegar a concluir que se puede lograr la misión País de ser una potencia agroalimentaria, puesto que se está apostando a un sistema que mejora el desempeño de los entes involucrados y por lo tanto permite realizar mejoras a los procesos ya existentes. Con la utilización en conjunto de éstos modelos por cada categoría podemos aprovechar ventajas que nos permitirían estar un nivel más arriba que la competencia.*



## MANAGEMENT CONTROL SYSTEM IN THE AGRO INDUSTRY- MAULE REGION

### RESUMEN

*El presente estudio tiene como objetivo determinar sistemas de control de gestión para la agroindustria exportadora de la Región del Maule. Dentro de los objetivos específicos establecidos se encuentran identificar la misión de la agroindustria de la Región del Maule, señalar ventajas y desventajas de contar con sistemas de control de gestión, identificar los elementos genéricos que componen un sistema de control de gestión, identificar las debilidades de los canales de exportación e identificar los factores claves de éxito que definen un sistema de control de gestión.*



# ANÁLISIS DE TIC COMO APOYO EN LA TOMA DE DECISIONES PARA EL DEPARTAMENTO DE RECURSOS HUMANOS DE LAS PYMES DE TECOMÁN, COLIMA, MÉXICO

Oscar Mares Bañuelos, Universidad de Colima  
Arquímedes Arcega Ponce, Universidad de Colima  
Enrique Macías Calleros, Universidad de Colima  
Jesús Martín Santos Virgen, Universidad de Colima

## RESUMEN

*El presente proyecto tiene por objetivo investigar, si las tecnologías de información y comunicación impactan favorablemente en el proceso de reclutamiento de personal. El estudio emplea la aplicación un instrumento basado en 11 ítems en parámetro Likert, sobre una muestra de 13 microempresas del Valle de Tecomán, Colima, México, en la cual se aborda el tema de los procesos de reclutamiento vs modelo administrativo, analizando tres variables: infraestructura en TIC, modelo administrativo y procesos de reclutamiento. Como valores agregados de la investigación, se proponen algunas metodologías basadas en el uso de las TIC y los procesos de reclutamiento, así mismo, el trabajo concluye que las empresas que aplican procesos automatizados en reclutamiento potencian las siguientes resultados: contratar a la persona adecuada para el puesto adecuado, disminuir el índice de rotación en las empresas y mantener una gestión del personal de recursos humanos más eficiente.*

**PALABRAS CLAVE:** Tecnologías de Información y Comunicación, Recursos Humanos, Proceso de Selección de Personal.

## ANALYSIS OF ICT AS SUPPORT DECISIONS FOR HUMAN RESOURCES DEPARTMENT OF MICROENTERPRISES IN TECOMÁN, COLIMA, MÉXICO

### ABSTRACT

*This project aims to investigate whether information and communication technologies impacting favorably on the recruitment process. The study uses an instrument application based on 11 items in Likert parameter on a sample of 13 microenterprises of Tecomán Valley, Colima, Mexico, which addresses the issue of recruitment processes vs. administrative model, analyzing three variables: ICT infrastructure, administrative model and recruiting processes. As added value of research methodologies are proposed based on the use of ICT and the recruitment process, also, the paper concludes that companies implementing automated processes enhance recruiting the following results: hire the right person for the right job, reduce turnover in business and maintain a personnel management human resources more efficiently.*

**JEL:** M12, D22.

**KEYWORDS:** Information and Communication Technology, Human Resources, Recruitment Process.



## INTRODUCCIÓN

En los últimos años, las empresas en Tecomán llevan a cabo el proceso de selección del personal por medio de actividades comunes sin tomar en cuenta las nuevas tendencias de tecnologías de información y comunicación. Esto se debe a que las empresas siguen los procesos como se hacía anteriormente llenando una solicitud en papel y presentándose a reuniones con el personal de recursos humanos para conocer la información laboral del trabajador a seleccionar. Los buró de antecedentes laborales tienen la misión de proveer soluciones de información laboral a las empresas ayudando a mejorar la toma de decisiones para tener éxito en la contratación del personal y una visión de proveer información laboral a las empresas confiable, integra y oportuna. Hoy en día existen una gran variedad de empresas de los tres sectores productivos en la región. Cada una de ellas tiene como objetivo ser líderes en el mercado y tener la mayor cantidad de clientes posibles, para ello se requiere de una gran calidad competitiva en cada uno de sus miembros, por eso es fundamental tomar en cuenta su experiencia laboral, así como sus habilidades en un área específica sus competencias profesionales, destrezas, y carencias del prospecto, así como aquellas actividades que son capaces de realizar para la empresa. Esta herramienta conocida como Software de Competencias Profesionales ya es utilizada en varias regiones del país tales como Monterrey, Guadalajara Distrito Federal, Toluca, y Cancún, teniendo un gran impacto para los empresarios que han decidido utilizar este tipo de tecnologías como un software principal para la selección del personal.

Figura 1: Proceso De seleccion



Fuente: COBACH. Recursos Humanos 1. 4ta. Edición. México, EDIT. COBACH, pp. 120.

La problemática existente en las pequeñas y medianas empresas de Tecomán es que no cuentan con un mecanismo sistematizado, confiable y eficaz para el proceso de selección de personal, además no se cuenta con una base de información del personal que está desempleado en el municipio para poder suplir de manera inmediata el puesto que este vacante, lo cual impide al encargado de recursos humanos agilizar el procedimiento y predeterminar de manera precisa cuáles serían los posibles trabajadores que en un determinado momento fueran elegidos. Para aportar una solución a este problema nos hemos planteado las siguientes preguntas de investigación: ¿Pueden las pymes de Tecomán adoptar un proceso sistematizado de selección de personal?, ¿Aportaría valor agregado al activo de las empresas un sistema automatizado de selección de personal?, ¿Impide la cultura empresarial de Tecomán, la adopción de nuevas TIC? Nuestro objeto de estudio es básicamente el proceso que llevan a cabo las pymes para la selección del personal, así como también, el funcionamiento y las aportaciones que daría un software para el proceso de selección de personal en las empresas que utilicen este mecanismo.



El objetivo general de nuestra investigación es elaborar el análisis y la propuesta de una herramienta tecnológica como apoyo en la toma de decisiones en el departamento de recursos humanos en las pymes de Tecomán, específicamente se pretende la automatización de procesos en el departamento de recursos humanos y proporcionar información valiosa para la toma de decisiones en las empresas.

### Planteamiento Del Problema

*Es más importante para la ciencia, saber formular problemas, que encontrar soluciones.* (Alberth Einstein). Uno de los problemas más sobresalientes en las Pymes de Tecomán, es la tardanza en el proceso que llevan a cabo para la selección del personal, ya que es un poco laborioso el seleccionar a un trabajador y principalmente suplir un puesto especificado. Esta situación se ha presentado por la falta cultura de parte de los emprendedores y por qué no existe en la región una alternativa que sea de gran apoyo para las empresas que requieran de manera inmediata personal de trabajo. Este problema se ha venido incrementado por la inasistencia de nuevas tecnologías computacionales y por qué en algunos casos las empresas no se dan cuenta del valor agregado que podría tener si adoptaran un sistema de información. Es ahí la importancia de analizar qué tan factible sea para las medianas empresas el contar con una herramienta tecnológica y sistematizada para la selección del personal a través de las TIC.

Objetivo general: Analizar y proponer una herramienta tecnológica como apoyo en la toma de decisiones en el departamento de recursos humanos en las medianas empresas de Tecomán.

### Objetivos específicos

1. Proponer la automatización de algunas fases del proceso selección y reclutamiento en el departamento de recursos humanos.
2. Lograr una eventual reducción de costos en el proceso de selección y reclutamiento del personal de trabajo.
3. Proporcionar información valiosa para la toma de decisiones.

### Preguntas de investigación

1. ¿Es factible que las PYMES de Tecomán puedan adoptar un proceso sistematizado de selección de personal?
2. ¿Aportaría valor agregado al activo de las empresas un sistema automatizado de selección de personal?
3. ¿Impide la cultura empresarial de Tecomán, la adopción de nuevas TIC?

## **REVISIÓN LITERARIA**

### Antecedentes

Las tecnologías de información y comunicación TIC la unión de las computadoras y las comunicaciones desataron una explosión sin precedentes de formas de comunicarse al comienzo de los años 90. A partir de ahí el internet paso de ser un instrumento especializado de la comunidad científica a ser una red de fácil uso que modifico las pautas de interacción social. (TURBAN, 2010).

Las TIC: El uso creativo de la tecnología de la información puede proporcionar a los administradores una nueva herramienta para diferenciar sus recursos humanos, productos y/o servicios respecto de sus competidores (Alter, 1999). Este tipo de preeminencia competitiva puede traer consigo otro grupo de estrategias, como es el caso de un sistema flexible y las normas justo a tiempo, que permiten producir una



variedad más amplia de productos a un precio más bajo y en menor tiempo que la competencia. Las tecnologías de la información representan una herramienta cada vez más importante en los negocios, sin embargo el implementar un sistema de información de una empresa no garantiza que ésta obtenga resultados de manera inmediata o a largo plazo. (TURBAN, 2010).

**Automatización del Proceso Administrativo:** Cuando se administra cualquier empresa, existen dos fases: una estructural, en la que a partir de uno o más fines se determina la mejor forma de obtenerlos, y otra operativa, en la que se ejecutan todas las actividades necesarias para lograr lo establecido durante el periodo de estructuración. (VILLA, 2008). A estas dos fases se les llama: mecánica y dinámica de la administración. Para este autor la mecánica administrativa es la parte teórica de la administración en la que se establece lo que debe hacerse, y la dinámica se refiere a cómo manejar el organismo social.

**Recursos Humanos:** La existencia del capital humano que se materializa en la aplicación de conocimientos, fuerza de trabajo y capacidades técnicas y operativas requiere que dicho capital sea gestionado según los principios de la eficiencia y eficacia para poder cumplir con objetivos específicos. Los gestores de ese capital son profesionales especializados que tienen grupos y/o equipos de trabajo a su cargo. (GRADOS, 2009) entre de estos profesionales altamente capacitados para esta tarea, muchas veces se distinguen entre gestores (o managers) y líderes.

**Funciones:** El departamento de recursos humanos se ocupa en general de llevar adelante temas macro que hacen a la administración, reclutamiento y selección, capacitación y control de los recursos humanos. En los últimos años, con la globalización y la creciente competencia en los mercados, las funciones del departamento de recursos humanos se han ido ampliando y sofisticando cada vez más. Hoy tratan temas relacionados con la retención y el desarrollo de talentos, la gestión del conocimiento, la formación de equipos virtuales, políticas de expatriación y complejas negociaciones sindicales.

**Reclutamiento:** Para cualquier tipo de puesto en su organización. Contamos con una amplia cartera de candidatos actualizada y con medios de reclutamiento efectivos y confiables, algunos de ellos son: bolsas de trabajo, periódicos y boletines, internet, redes sociales, ferias de empleo, intercambio de cartera, agencias especializadas, perifoneo, volanteo. (GRADOS, 2009). Entrevista inicial: Realizamos un cuestionario que recaba la información general no especificada en el currículo o solicitud de empleo del candidato y se le dan a conocer las características del puesto a cubrir. Validación de referencias: Nos aseguramos que estas, personales o laborales, sean verdaderas. Entrevista por competencia: Analizamos, identificamos y verificamos los conocimientos. Destrezas, experiencias, valores, conducta, comportamiento del candidato y los comparamos con el modelo de competencias y perfiles del puesto. Evaluaciones psicométricas: Aplicamos diferentes evaluaciones orientadas a identificar al personal mayor compatibilidad con las demandas del puesto. Evaluando rasgos de personalidad, coeficiente intelectual, intereses, rendimiento, habilidades, actitudes y valores. Evaluación médica: Realizamos los estudios exhaustivos para comprobar que el solicitante no tiene una enfermedad o adicción que le impida el normal desenvolvimiento en sus funciones. Estudio socio-económico: Llevamos a cabo una investigación domiciliaria para confirmar la información familiar, laboral, económica proporcionada por el candidato, a través de vecinos, jefes inmediatos, compañeros, etc. Proceso de contratación: Para garantizar el buen desempeño del candidato seleccionado y de integración, ofrecemos contratarlos bajo el sistema de outsourcing durante un mes, o más, o la contratación directa por el cliente a partir del momento que lo decida. (GRADOS, 2009).

**Las TIC en las PYMES del municipio de Tecmán:** En la actualidad en el municipio de Tecmán las pymes no cuentan con la información necesaria sobre las Tecnologías de información y comunicación, por lo tanto no están al día y a la vanguardia. Es importante dar a conocer a las empresas que existen nuevas tendencias que han sido desarrolladas para automatizar los procesos de trabajo que se llevan a cabo en cada una de las empresas, esto con la finalidad de reducir los costos de producción y para que la



empresa obtenga más utilidad. Hoy en día es necesario que las empresas de Tecomán, sin importar su clasificación cuenten con un sistema de información que al final del día les demuestre su stock de ventas y la utilidad que se ha logrado hasta ese momento. De las 4745 empresas existentes solo el 35% cuentan con tecnología, esto debido a la falta de conocimiento, cultura e ingreso personal disponible. (INEGI, 2012).

**Proceso de selección de personal en las PYMES de Tecomán:** En la actualidad en las empresas se ha hecho necesario contar con un mecanismo o proceso que permita dotarse de gente capacitada y que reúna lo más cercanamente posible los requisitos indispensables para ocupar un puesto, por tal motivo fue necesario definir el proceso de personal y los pasos a seguir para su realización. Mediante el proceso de selección se podrá contar con la seguridad de que en las empresas tienen el personal adecuado para lograr el éxito. Esta seguridad se logra aplicando cada uno de los pasos del proceso de selección, adecuadamente, obteniendo así a la persona idónea para desempeñar con exactitud las funciones de un puesto determinado.

**Ventajas del proceso de selección:** Al realizar adecuadamente el proceso de selección se pueden obtener una serie de ventajas que se traducen en beneficios para las empresas.

Contratar a la persona adecuada para el puesto adecuado.

Realizar una contratación con el 100% de éxito.

Disminuir el índice de rotación en las empresas.

Contar con personal que se encuentre más comprometido con la empresa.

Obtener personas que se sientan satisfechas con las actividades que desempeña.

Evitar costos.

Conocer al nuevo empleado en todos los aspectos.

Informarle al candidato de los beneficios al integrarse a la empresa.

Y, por último, cumplir con el cliente interno el cual está constituido por los gerentes que encabezan a la empresa, al proporcionarle la gente adecuada. (MORA, 2009)

## METODOLOGÍA

El presente estudio en su carácter cuantitativo, requirió definir las técnicas de recolección de datos o instrumentos necesarios para obtener resultados de investigación representativos de la población, este proceso, implicó la selección de un instrumento de medición válido y confiable, que pudiera ser aplicado para obtener información de interés para el estudio y susceptibles de analizar. La metodología que se empleo está constituida por cuatro fases que se desarrollan en diferentes pasos desde los básicos como son la integración del equipo de investigación, la revisión bibliográfica, como fundamento del marco teórico, y la construcción del protocolo de investigación, compuesta por el planteamiento del problema, formulación de preguntas de investigación, definición del objeto de estudio, determinación de objetivos general y específicos, formulación de hipótesis y la elaboración de la justificación. La fase tres contempla el diseño y elaboración de los instrumentos de investigación, la determinación del tamaño de la muestra para la aplicación de las encuestas, capturar los datos obtenidos y realizar el procesamiento y análisis estadístico de la información proporcionada. La aproximación metodológica general al objeto de estudio (Eyssautier, 2002), en la investigación del presente proyecto, es tanto teórica como aplicada.

### Medios para la obtención de los datos

Los medios que utilizados para la obtención de la información (datos) para nuestro proyecto de investigación fueron: Investigación documental: En esta etapa nos basamos en fuentes bibliográficas y en el sitio de revistas y artículos científicos, como Redalyc, Latindex, Pubindex y fuentes oficiales de bases de datos, como el INEGI, IMCO y CANACO. En ella definimos conceptos de tecnologías de información



y conceptos de nuestro objeto de estudio que en este caso fue el proceso que llevan a cabo las empresas para seleccionar su personal de trabajo. Investigación de campo: Este tipo de investigación fue utilizada como medio de recopilación de datos en información referente al proceso de selección en las pymes del municipio de Tecomán y desde luego en la aplicación del instrumento diseñado exprofeso. Instrumentos utilizados: El instrumento o herramienta principal que utilizamos para la recolección de la información y datos del proceso de selección del personal en las pymes de Tecomán es el cuestionario, ya que este nos permite con las personas relacionadas con nuestro tema de investigación y conocer varios aspectos que son necesarios e importantes para que las pymes de Tecomán utilicen las nuevas tendencias tecnológicas. Determinación del tamaño de la muestra: La encuesta consta de 11 preguntas en escala de Likert, la cual se utilizó para poder obtener datos cuantificables, reales y confiables para su posterior análisis a través de gráficos, tablas y métodos estadísticos.

**Población y muestra:** La población total de la investigación, es decir, el número total de empresas entrevistadas del Municipio de Tecomán, obtenidas mediante el software Mitofsky, con nivel de confianza de 95% y población de 14 empresas seleccionadas de bienes y servicios, se enlista a continuación la muestra poblacional:

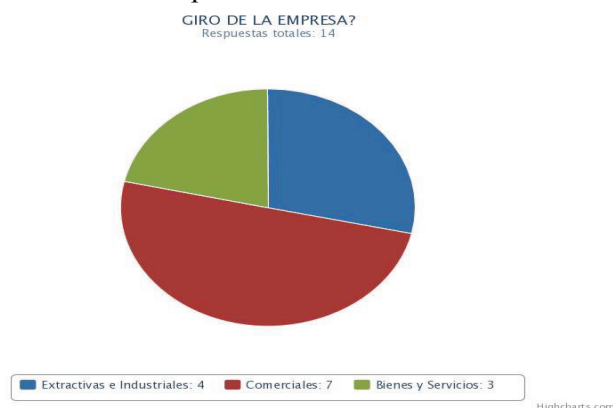
Figura 2: Lista de Empresas del Estudio

1.- Surtidora de Ferretería y Materiales	5.- Sello rojo.	10.- Telmex.
2.- Refaccionaria Koraza Tecomán	6.- Limones Montaña.	11.- Zephia
3.- Coca – cola	7.- Citrojuco.	12.- Refaccionaria el Güero Ochoa.
4.- Aceites Grasas y Derivados	8.- Infotec.	13.- Agroservicios Passa.
	9.- Auto Zone.	

## RESULTADOS

El estudio arroja datos por demás interesantes, los cuales dan luz sobre la dinámica al interior de las organizaciones del Valle de Tecomán, en relación a sus procesos administrativos, sobre contratación de personal y de recursos humanos.

Figura 3: Giro de la Empresa

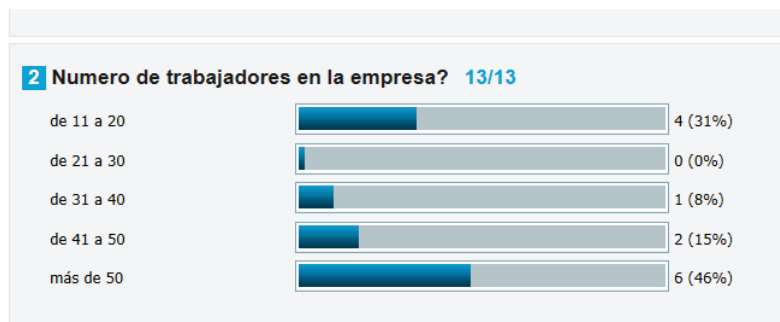


Fuente: Elaboración propia.

Como se puede apreciar el mayor porcentaje de las empresas encuestadas son comerciales, tomando como referencia que la suma de los de los otros dos giros es proporcional al total de un 100 %. Eso nos da como conclusión que en Tecomán existen más empresas de giro comercial.

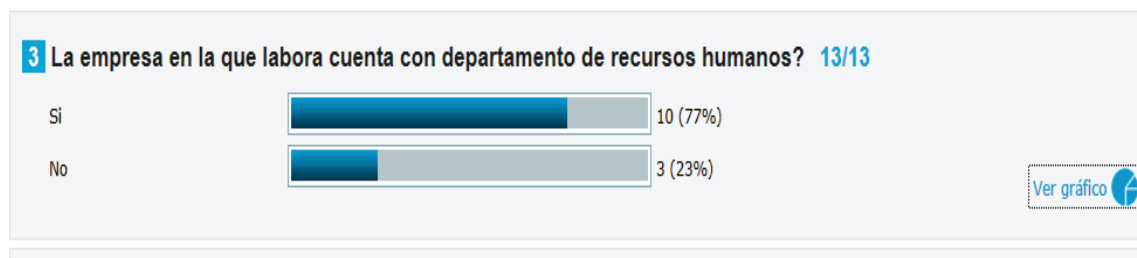


Figura 2: No de Trabajadores en la Empresa



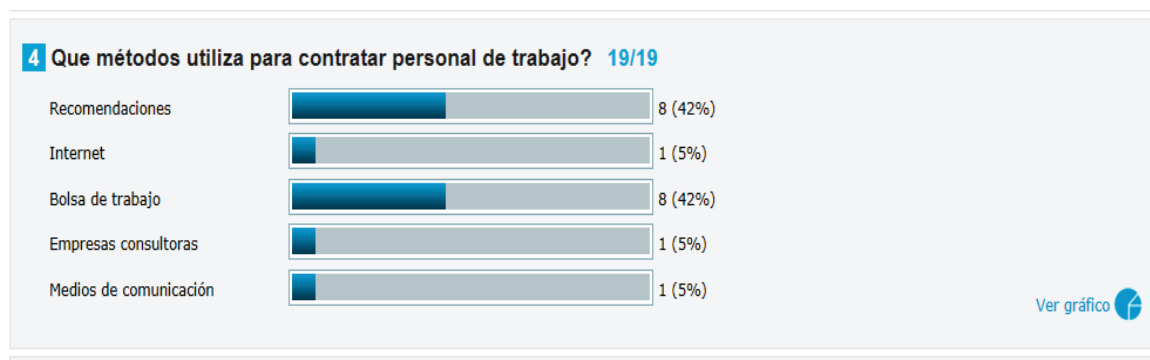
Como se muestra en esta grafica de pastel el número de trabajadores que más sobresale es la opción de más de 50, esto debido a que en su gran mayoría las empresas encuestadas son grandes empresas y cuentan amplio equipo de trabajo.

Figura 5: Depto RRHH



Como en las gráficas anteriores podemos apreciar el porcentaje que más sobre sale en este caso el 77 % que la mayoría de las empresas encuestas cuentan con departamento recursos humanos.

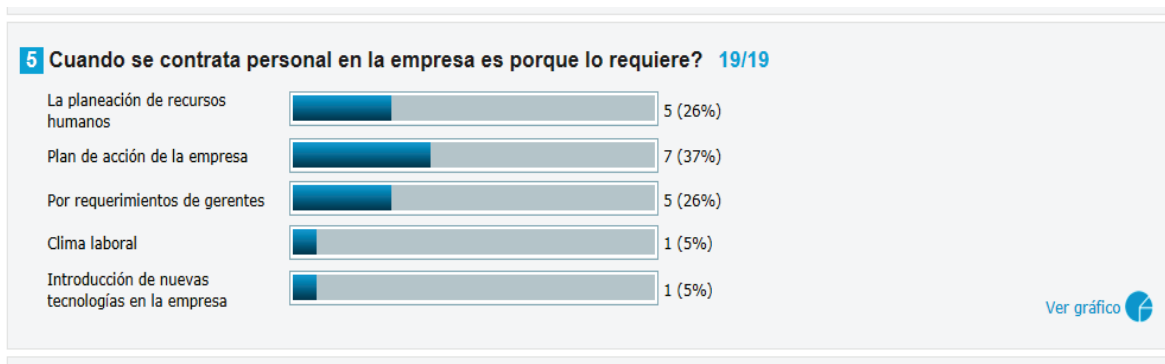
Figura 6: Metodos para Contratación de Personal





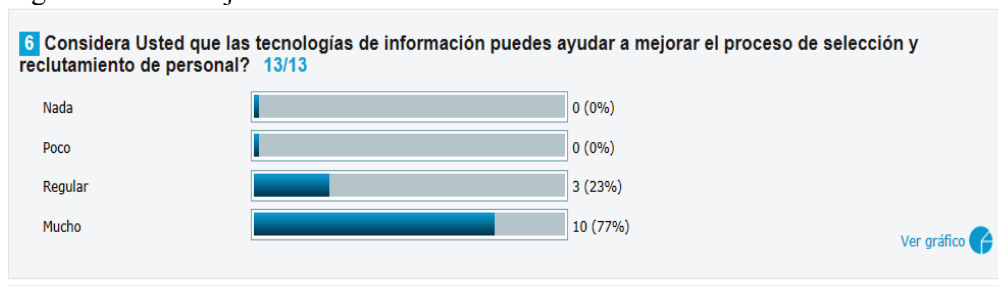
Es de nuestro interés, conocer el modelo administrativo, en relación con los procesos de selección de personal, pues consideramos que el capital humano, es un factor sumamente relevante en los núcleos productivos, es decir, de las empresas. Nótese la considerable cantidad y porcentaje del poco menos de la mitad para el uso de recomendaciones.

Figura 7: Requerimientos de Personal



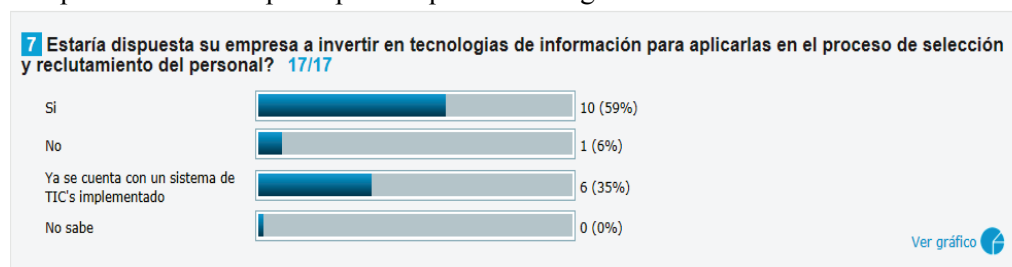
En esta imagen como podemos apreciar hay una gran variabilidad de porcentajes aun que dos pares de ellos son proporcionales entre sí, eso nos da a entender que las empresas se basan en distintas causas para contratar personal de trabajo

Figura 8: TICs Mejoramiento en el Proceso de Selección de Personal



En esta grafica como podemos apreciar pues simple y sencillamente el mayor porcentaje de los gerentes o encargados de del departamento de recursos humanos afirman que las TIC si ayudan a mejorar el proceso de selección de personal.

Figura 9: Disposición de la empresa para adquirir tecnologías

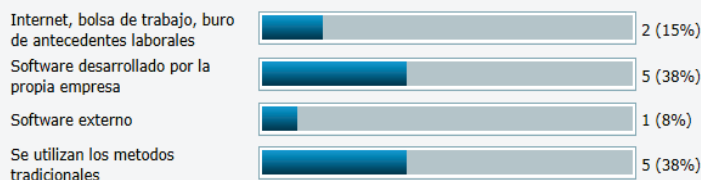


En esta grafica nos podemos dar cuenta que la mayoría de empresas encuestadas están dispuestas a invertir en tecnologías de información debido a que sus líderes creen que podrían aportar un valor agregado al activo monetario de la empresa.



Figura 10: TIC en la Empresa

**8 Cuenta la empresa con alguna tecnología de información para el proceso de selección de personal,, como por ejemplo? 13/13**

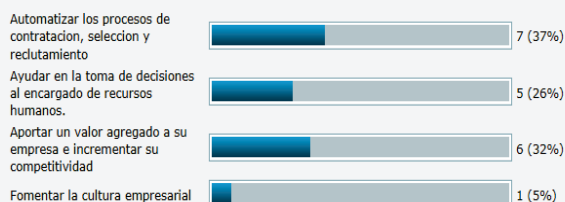


Ver gráfico

Como se aprecia en esta grafica existen dos porcentajes iguales los cuales nos reflejan que las empresas regularmente utilizan sistemas desarrollados por su departamento de sistemas y otras prácticamente coinciden en internet bolsas de trabajo entre otros.

Figura 11: Objetivo de las TIC en las Empresas

**9 En caso de que desee, o ya utilice un sistema de TIC's ¿cual cree usted que sea el objetivo principal de estas tecnologías? 19/19**

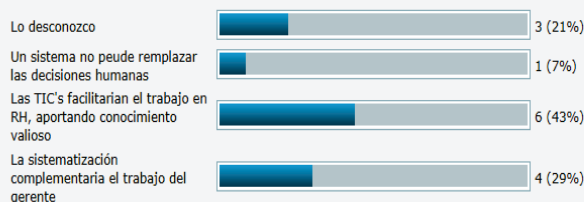


Ver gráfico

En esta grafica se muestra cada una de las opiniones y las diferentes formas que tienen los líderes de una empresa con respecto a las tecnologías de información algunos es su mayoría comparten la idea que automatizan los procesos de selección y reclutamiento.

Figura 12: Ventajas Competitivas

**10 Considera usted que al utilizar un sistema de tecnologías de información su empresa pudiera brindar ventajas competitivas para la selección de su personal. 14/14**



Ver gráfico

En esta grafica de pastel podemos observar que el mayor porcentaje de las empresas consideran que las Tecnologías de información facilitan el trabajo al encargado del departamento de recursos humanos aportando conocimientos valiosos para la toma de decisiones.

## CONCLUSIONES

La presente tesis se realizó con el objetivo de analizar y proponer una herramienta sistematizada para el proceso de selección de personal en las Pymes de Tecmán. Se concluye que lo siguiente:



Conocer la importancia de las tecnologías de información en el proceso de reclutamiento de personal, siendo esta positiva para la mayoría de las empresas encuestadas.

Se identificaron como son los procesos de reclutamiento de personal en las empresas, así como los criterios más conocidos para la evaluación del reclutamiento de personal, siendo estos el uso de la tecnología puesto que varias empresas ya cuentan con un sistema de reclutamiento de personal, el cual sus procesos son más rápidos y dinámicos.

Se comprobó que existe efectividad en los procesos del reclutamiento de personal por medio TIC, en más de la mitad de las empresas.

## CONSIDERANDOS

Un porcentaje considerable de empresas utilizan la Internet para reclutar personal, pues los candidatos acceden a la red para dejar sus currículos en línea.

Las empresas en su totalidad opinaron que las tecnologías de información ayudarían a mejorar los procesos de reclutamiento de personal en las empresas.

Un porcentaje considerable de empresas ya cuenta con un sistema de reclutamiento de personal que les ayuda a sus procesos de reclutamiento y un 50% de las empresas opinan que al utilizar las tecnologías de información en el proceso de reclutamiento ayuda a una mejora toma de decisiones, una buena elección, y localización del recurso humano.

Se comprueba como afirmativa la hipótesis de trabajo, ya que la función de las tecnologías de información es importante estratégicamente en la mayoría de las empresas encuestadas del área metropolitana de Monterrey al verse como un recurso indispensable para la mejora del proceso de reclutamiento de personal, considerando que aumenta el valor en la empresa al eficiente sus procesos, tareas, y administración del área de recursos humanos.

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# **EL IMPACTO DE LA CERTIFICACIÓN BAJO LA NORMA ISO 9000 2008 EN LA GENERALIZACIÓN DE UNA CULTURA DE CALIDAD EN LA UNIDAD ACADÉMICA HERMOSILLO DE LA UNIVERSIDAD ESTATAL DE SONORA**

Elsa Isabel Montaña Martínez, Universidad Estatal de Sonora  
Norma Lorena Arenas Mozqueda, Universidad Estatal de Sonora  
Sofía Amavizca Montaña, Universidad Estatal de Sonora

## **RESUMEN**

*La mejora en empresas o instituciones que generan productos o de servicios no se logra únicamente mediante la aplicación de normas de calidad o certificaciones con incorporación de los procedimientos de control y verificación; si no que se genera desde los trabajadores mismos, de todas las áreas de la organización que está estrechamente relacionado con el comportamiento, conocimiento y capacitación de los trabajadores. El presente trabajo, tiene como objetivo analizar la cultura de calidad en la Universidad Estatal de Sonora. Los cambios en el entorno llevan a las organizaciones a tener la habilidad de adecuarse a las necesidades generadas por el ambiente donde se encuentran interactuando, por ello es indudable que las instituciones y las organizaciones buscan obtener beneficios realizando sus actividades eficientemente que se ve reflejado en ahorro de costos, tiempo, esfuerzo, espacios y capacidad. La cultura de calidad de acuerdo a la norma ISO 9000 2008, tienen como eje principal el desempeño y comportamiento del capital humano de una empresa en todas sus áreas., por ello la trascendencia de esta investigación es la percepción de quienes generan la calidad en esta institución de educación superior*

**PALABRAS CLAVES:** Cultura, Calidad, Certificación, ISO.

## **THE IMPACT OF CERTIFICATION UNDER THE ISO 9000 2008 IN THE GENERALIZACIÓN OF A CULTURE OF QUALITY IN THE ACADEMIC UNIT OF HERMOSILLO SONORA STATE UNIVERSITY**

## **ABSTRACT**

*The improvement in companies or institutions that generate products or services cannot be achieved solely through the application of quality standards or certifications with co corporation of control and verification procedures, otherwise that is generated from the workers themselves, from all areas of the organization that is closely related to the behavior, knowledge and training of workers. This paper aims to analyze the culture of quality in Sonora State University. Changes in the environment lead to the ability to adapt to the needs generated by the environment in which they are interacting, so it is clear that institutions and organizations seek to profit on making activities efficiently than is reflected in cost savings, time, effort, space and capacity. The culture of quality according to standard ISO 9000 2008, they have as main axis the performance and behavior of the human capital of a company in all areas, this the importance of this research, is the perception of those who generated the quality in this institution of higher education.*

**JEL:** I24, M14,



**KEYWORDS:** Culture, quality, certification, ISO

## **INTRODUCCIÓN**

El impacto de la certificación bajo la Norma ISO 9000 2008 en la generalización de una cultura de calidad en la Unidad Académica Hermosillo de la Universidad Estatal de Sonora (UES), se exponen a través de la aplicación de una encuesta el equipo de trabajo de las diferentes áreas que integran la institución, a los responsables y equipo de apoyo de Administrar el Sistema de Gestión de la Calidad, teniendo como objetivo conocer si realmente se ha logrado generalizar una cultura de calidad. En los últimos años la estrategia de la administración de la calidad total es la que más han adoptado las organizaciones en todo el mundo, surgiendo la necesidad de desarrollar el concepto de cultura de calidad, definir el concepto de acuerdo, estrategias y una propuesta sobre cómo lograrse.

La presente investigación se desarrolló de la siguiente manera: los antecedentes sobre los sistemas de calidad y la adopción en las empresas tanto públicas como privadas, como parte de la competitividad que estas deben de tener para estar presentes en la mente de sus clientes, por los que requiere cambiar los paradigmas de la forma de trabajar para adoptar una cultura de calidad como eje central para poder cumplir con los requerimientos del cliente. Muchas organizaciones al introducir sistemas de calidad recurren a propuestas de los clásicos; implementando sus métodos a manera de formula bajo enfoques pragmáticos; sin considerar las costumbres, valores, hábitos, comportamientos y necesidades de la organización en su totalidad. La fundamentación teórica sobre investigaciones desde diferentes ámbitos para centrarse en cuestiones de calidad dentro de las organizaciones; debido a que abordar el tema de cultura implica la comprensión de la misma desde diferentes enfoques del área del conocimiento, por lo complejo del tema. La metodología de investigación realizada en este trabajo que esta basada en el enfoque cualitativo, que también se le conoce como investigación naturalista, fenomenológica, interpretativa o etnográficas; una de las características del enfoque que respaldan esta investigación son: Sampieri, Fernández y Baptista (2006). El análisis y discusión de los resultados son desarrollados para conocer la percepción de los empleados sobre el impacto de la certificación bajo la norma ISO 9000 2008 en la generalización de una cultura de calidad en la UAH de la UES a través de la aplicación de un cuestionario a una muestra de 98 empleados de los diferentes áreas que integra la institución y finalmente se da una conclusión.

## **REVISIÓN LITERARIA**

En la actualidad la calidad, se ha convertido en un elemento sustantivo de competitividad y en algunos mercados como la Unión Europea es un requisito para estar presentes; razón por la cual cada vez son más las empresas e instituciones que están implantando la administración de la calidad total. En los últimos años se pueden observar varios enfoques de la administración; caracterizada por la variedad de técnicas y estrategias que tiene como finalidad la mejora de las organizaciones, que van desde capacitar al trabajador hasta la eficacia de las organizaciones a través de grupos de calidad y equipos de alta productividad; así como la reingeniería, cero defectos, justo a tiempo, administración de la calidad total, aprendizaje de organizacional entre muchas más. Todas estas técnicas y estrategias se han convertido en una alternativa para apoyar en el cambio organizacional, con el fin de obtener mejor desempeño y resultados independientemente del giro de la empresa. Pérez (2001).

La estrategia de la administración de la calidad total es la que más han adoptado las organizaciones en todo el mundo, surgiendo la necesidad del desarrollo cultural y las necesidades del definir el concepto acorde a las estrategias y una propuesta para lograrse. Muchas organizaciones al introducir sistemas de calidad recurren a propuestas de los clásicos; implementando sus métodos a manera de formula bajo enfoques pragmáticos; sin considerar las costumbres, valores, hábitos, comportamientos y necesidades de



la organización total. Cuando las empresas a nivel mundial adoptan los principios la administración de la calidad detona el concepto del desarrollo de una cultura de calidad.

Pérez (2001), en lo referente a la cultura de calidad en las organizaciones como elemento principal para dirigir los esfuerzos hacia la calidad, no ha sido tratado con suficiente profundidad, tal vez por la dificultades que presenta, considerado como unos de los vacíos al implementar la administración de la calidad total en las empresas. El modelo de Calidad en la educación en México. El gobierno federal por medio de la Secretaría de Educación Pública (SEP) promueve la calidad en la educación formando parte de programas estratégicos y desarrollados a través de los planes nacionales, estatales y municipales. Los objetivos estratégicos y estrategias organizacionales de SEP (2000) retomado de Velázquez (20007) son: Avanzar hacia la equidad de la educación, Proporcionar una educación de calidad adecuada a las necesidades de todos los mexicanos, e Impulsar el federalismo educativo, la gestión institucional y la participación social en la educación.

SEP (2000) tomado de Velázquez (2007) comenta, el modelo de innovación y calidad de la SEP fue diseñado a partir del plan nacional de desarrollo 2001 -2006. Este modelo de innovación y calidad enfatiza una idea central, la necesidad de orientar todos los esfuerzos y tareas a lograr resultados que generen valor a quienes han sido identificados como clientes: estudiantes, padres de familia, empleadores, maestros y empleados. A partir del modelo de innovación y calidad SEP se desprende la integración de las actividades en la educación superior en México; del cual surge el Programa de Innovación y calidad (PIC), teniendo como origen conceptual el modelo para la calidad total (Premio nacional de calidad) e INTRAGOB, que es impulsado por la presidencia para la innovación gubernamental. Velázquez (2007).

La calidad en la educación superior en México. Oria (2003) “La educación de y para la calidad se da solamente cuando las partes interesadas se comprometen y asumen su responsabilidad. La calidad se ha de generar en cada escuela, con la experiencia, la información y el compromiso de su comunidad”. Asimismo también afirmo que la calidad no se puede calcar o recoger de un tratado o video grama, la calidad es el producto de quienes laboran en la institución; por lo que el modelo de calidad debe de surgir de los conocimientos y las experiencias de los directivos, docentes y administrativos, es decir; cada modelo adapta a las necesidades propias organizacionales. Citando a Baena (1992) “La calidad total en la educación superior es un modelo completo basado en la participación de todos los involucrados y está dirigido a los diversos públicos de las universidades que imparte la educación superior”. Por lo tanto, la calidad tiene un papel importante dentro de la educación superior, debido a que muchas instituciones están preocupadas y trabajando en el desarrollo e implementación de modelos de calidad para poder solventar las necesidades de la sociedad.

Gestión de la calidad en la educación superior- Lepeley (2003) “La gestión de la calidad es un sistema de administración de organizaciones que se basa en el principio de hacer las cosas bien”. Asimismo, la gestión de la calidad se basa en la satisfacción de las necesidades, que podrán ser satisfechas solo si el cliente interno siente que la organización satisface sus necesidades. Las universidades han utilizado la estrategia de ISO para mejorar el nivel de satisfacción del cliente en los servicios de consultoría y educación continua en forma estandarizada y acorde a las necesidades para favorecer la vinculación con las empresas. (Velásquez 2007.) La norma ISO 9000: 2000 plantea un enfoque basado en procesos para desarrollar, implementar y mejorar la eficiencia de sistema de gestión de la calidad; lo que permite aumentar la satisfacción del cliente mediante el cumplimiento de sus requisitos, necesidades y expectativas. “El enfoque basado en proceso dentro de una organización puede vislumbrarse primeramente a través de la identificación de estos y posteriormente los elementos clave, para ordenar desde el proceso de selección del alumno, hasta un seguimiento de egresados el cual permite constar la pertinencia de los servicio educativos”. Yzaguirre (2005), además agrega, que la norma ISO 9000 es una herramienta, que permite evidenciar de forma sistemática y metódica las áreas de oportunidad en la institución de educación en base al desempeño de sus procesos.



Por otra parte, Oria (1998), plante que el enfoque de las normas ISO 9000 utilizadas en los servicios de educación, se conciben en dos líneas primordiales. La primera es la forma de organizar la administración de la calidad, a través de un sistema adaptado internamente y segundo, como una asignatura dentro del currículo escolar. No obstante, plantea que se puede separarse, ya que la educación debe de ser integral, teoría y práctica cotidiana. La educación en México del siglo XXI debe de ser de buena calidad y mejorar continuamente. Las escuelas deben de responder, sin duda alguna, a las necesidades de sus clientes, los alumnos, aunado a los de los padres, docentes, trabajadores administrativos, la comunidad inmediata y la sociedad. Además debe de prever lo que cada uno espera, debido a que en la actualidad todo cambia constantemente que no se puede saber en el presente cuales son las necesidades de conocimiento y habilidades requeridas en un futuro; es decir, la calidad no se restringe. Al bien hacer, sino al bien prever.

En México se encuentran 4 mil 500 entidades privadas y públicas que bajo un enfoque de sistema de acuerdo a la norma ISO 9000 encontrándose: Las universidades tecnológicas, los planteles de CONALEP, los Institutos Tecnológicos y centros de capacitación para el trabajo. De acuerdo a la norma ISO 9000 los elementos decisivos es enfocar la atención a los procesos y no solo a los resultados, lo que permite hacer las cosas bien desde el inicio, evita los desperdicios en las empresas de productos; pero en las instituciones educativas permite bajar los índices de reprobación y deserción escolar. Razón por la cual los dos procesos que tienen lugar en el plantel escolar, la administración y el aprendizaje deben estar estrechamente relacionados y debe guiarse hacia el objetivo común de la calidad. (Oria 2006) De igual forma, dentro del comité 176 de la ISO está un grupo de trabajo, con un presidente y siete miembros expertos en calidad, con un reconocimiento internacional. En octubre del 2002 en Acapulco Guerrero, se llevó acabo una reunión de la ISO, estableciéndose las guías para la aplicación de la ISO 9000:2000 en la educación, el International Workshop Agreement 2 (IWA-2), misma que fue inaugurada por Reyes Tamez Guerra, Secretario de la Educación pública de México, manifestando, Oria (2006):

*“Es un esfuerzo por alcanzar por la mejora de la calidad y la evaluación del sistema educativo”,  
Explico: “Con la certificación de la calidad en el sector de la educativo se pretende contar con  
sistemas de juicio efectivo para elevar la eficiencia en la educación”*

La guía IWA-2 para la aplicación de ISO 9001:2000 en la educación ayuda al desarrollo y mejora el sistema de gestión de la calidad en las instituciones de educación; asimismo, permiten identificar la mejor continua, para evitar errores, desviaciones y reducción de pérdidas y desperdicios que provoca la falta de calidad en el sector educativo. Según Oria (2006)

## METODOLOGÍA

La metodología de investigación realizada en este trabajo está basada en el enfoque cualitativo, aunque se vale de herramientas de análisis cuantitativas para lograr una aproximación al planteamiento del problema de investigación. Se recopiló la información a través de la aplicación de la encuesta, por considerarse un medio más rápido que la entrevista en relación al tiempo de aplicación. Se aplicó a una muestra aleatoria de 98 empleados de los diferentes puestos. La Matriz de indicadores se realizó con fin de validar la información obtenida a través de los resultados de los cuestionarios aplicados a los trabajadores de la UAH de los diferentes puestos, de acuerdo a los lineamientos de la Norma ISO 9000 2008 que se aplicó a los responsables de la administración del Sistema de Gestión de la Calidad a nivel institucional y de Unidad. Así mismo, cabe aclarar que las características de las dos herramientas que a continuación se describen fueron: Encuesta con la cual se recopiló la información a través de la aplicación de este instrumento, por considerarse un medio más rápido que la entrevista en relación al tiempo de aplicación. La encuesta se aplicó a los trabajadores de la Unidad Académica Hermosillo con una muestra aleatoria de 98 empleados de los diferentes puestos. El cuestionario se elaboró después de haberse definido el objetivo de la investigación, dado que en base a este se establecen los indicadores y las variables para la



construcción del instrumento adecuado para medirlas. El cuestionario está integrado por 12 preguntas de las cuales 4 de ellas, remiten a un porqué de la respuesta presentándose a cuatro opciones, lo que permitió conocer más a fondo el sentir de los encuestados. La información obtenida fueron procesados en el programa estadístico informático Statistical Package For the Social Sciences (SPSS) programa estadístico para las ciencias sociales. Matriz de indicadores, esta se realizó con el fin de validar la información obtenida a través de los resultados de lo cuestionario aplicado a los trabajadores de la UAH de los diferentes puestos, se realizó una matriz de indicadores de acuerdo a los lineamientos de la Norma ISO 9000 2008 que se aplicó a los responsables de la administración del Sistema de

Gestión de la Calidad a nivel institucional y de Unidad; asimismo al equipo de auditores internos responsables de evaluar el sistema de gestión de la calidad a nivel institucional y de unidad; como lo indica uno de los mandatorios de la norma antes mencionada. EL objetivo de la investigación es evaluar el impacto de la certificación en la norma ISO 9000 2008 en la generalización de una cultura de calidad en la UAH de la UES, por lo que la encuesta se aplicó a la población de empleados de la institución educativa. Para definirla se partió de 296 empleados que integran el universo total de la Unidad Académica Hermosillo en sus diferentes puestos; seleccionándose una muestra de 98 empleados a los cuales se le aplicaría la encuesta aleatoriamente, distribuidos entre profesores, administrativos, personal de servicio, jefes de carrera y encargados de área. Para tal caso, la fuente utilizada para determinar la población es la estadística básica de la SGPYV. Es una medida de asociación que muestra que tan similares son elementos dentro de un conglomerado, toma valores de (0 a 1). DEEF.-Es la pérdida o ganancia en precisión que se logra al estratificar y conglomerar en un diseño muestra. Se define como cociente entre la varianza real y la teóricamente se hubiera logrado con un muestreo aleatorio.

Expresión:  $DEFF = \frac{V(p)d}{V(o) \text{ más}}$  Cálculo  $DEFF = 1 - \text{Rho}(v-1)$

Por otra parte en el caso de la aplicación de la matriz de impacto de la cultura de la calidad no se seleccionó ninguna muestra sólo se partió del conocimiento y experiencia en el sistema de gestión de la calidad.

## RESULTADOS

Como método de investigación para conocer la percepción de los empleados sobre el impacto de la certificación bajo la norma ISO 9000 2008 en la generalización de una cultura de calidad en la UAH de UES se llevó a cabo la aplicación de un cuestionario a una muestra de 98 empleados de los diferentes áreas que integra la institución, exponiéndose continuación los resultados de la misma.

Tabla 1: Tipo de Puesto Que Desempeñan

Puesto	No. de respuestas	Porcentaje de respuestas
Secretaría	1	1%
Profesores	44	45%
Personal de servicios	15	15%
Personal administrativo	28	29%
Jefes de carrera, encargados de área	10	10%
Total	98	100

Los resultados de las encuestas organizadas por tipo de encuesta es el siguiente: el 45% fueron las respuestas de los profesores, 29% de personal administrativo, 15% personal de servicios, 10% Jefes de carrera y encargados de área y 1 % secretaria.

El punto de partida del cuestionario fue conocer la percepción de los trabajadores de la Unidad Académica Hermosillo, si se comparten una visión o cultura de calidad, reflejando que en un 45% de las respuestas fueron afirmativamente y el 55% negativas. Asimismo el personal que si consideraba la existencia de una cultura de calidad en un 20% argumenta que se debe a que gran parte del personal comparte el compromiso de trabajar con calidad en su área de trabajo y un 13% se debe a que el personal



es consciente de la pertinencia e importancia de sus actividades y cómo contribuye a su trabajo; por otra parte los que no consideran que exista una cultura de calidad en un 34% consideran que no se ha logrado generalizar entre el personal el compromiso de trabajar con calidad y un 31% respondió que pese a que se han certificado varios procedimientos la calidad se maneja en términos y documentos. Se observa una inconsistencia en 11 respuestas menos en relación al 45% del resultado que respondió que sí, y en 13 respuestas de más en relación al 55% que indicó que no.

El personal administrativo fue el que presentó el mayor número de respuestas inconsistentes, en relación a la pregunta sobre si se comparte actualmente una visión o cultura de calidad entre los empleados de la Unidad, 17 respondieron que sí, pero en sus respuestas de opciones de porque, faltaron 5 respuestas relacionadas con las opciones de respuestas positivas. Se puede observar que en todas las áreas se presenta una inconsistencia en las respuestas, en los resultados de jefes de carrera y encargados de área, sólo 5 habían contestado que no se compartía una visión o cultura, mientras que en las dos opciones de respuesta del por qué no, suman 12; es decir 5 más.

Al cuestionarles a los empleados de la Unidad Académica, evalúas la calidad de los servicios que recibe de sus compañeros directos y de las diferentes áreas que impactan de manera inmediata a su trabajo, se obtuvieron las siguientes respuestas: un 58% respondió que si evalúa, representando más de la mitad de los encuestados y un 48% contestaron que no evalúan la calidad de los servicios brindados por sus compañeros que impactan directamente con el trabajo. De los 57 empleados de la unidad académica que respondieron que si evalúan la calidad de los trabajos recibidos entre sus compañeros de área u otros departamentos, utilizan los siguientes recursos para evaluar: 44% le informan a sus jefes sobre la problemática, 37% habla directamente con sus compañeros para que no siga afectado su trabajo y el 15% utiliza el recurso de las acciones correctivas, preventivas y no conformidad. Con el fin de conocer por área las formas de evaluar la calidad de los servicios, se agruparon las respuestas por tipo de puesto, lo que permitió conocer que los docentes, personal administrativo y jefes de carrera son los que utilizan el recurso de acciones correctivas y preventivas.

Es importante señalar, que una acción correctiva es la corrección indisoluble del problema y/o de la no conformidad, lo que busca que no se vuelva a presentar, es decir, se busca que el desempeño del proceso retome los niveles planeados. Mientras que las acciones preventivas buscan prevenir fallas potenciales, identificando y atendiendo la causa; esto sólo se puede detectar a través de la experiencia, conocimiento y capacidades de los empleados de la institución, lo que permitirá tomar medidas para prevenirla. La metodología que se puede utilizar es el Análisis de Fondo y Efecto, herramienta que proporciona bases para la prevención, antes de que convierta en un problema. La opción que más utilizan el personal de la Unidad Académica Hermosillo para evaluar la calidad del servicio es “informando a mis jefes” sobre la problemática específica con un 44%, siguiéndoles un 22% hablo directamente con mis compañeros para que no se siga afectando mi trabajo y por último otras, con un 2%.

Los resultados del seguimiento a las evaluaciones de la calidad del servicio que se realizan en las diferentes áreas se obtuvieron los siguientes resultados: La respuesta no lo sé, fue la respuesta más emitida por cada uno de los empleados que apoyó contestando el cuestionario, correspondiéndole 29 a los profesores, 12 administrativos, 7 servicio y 2 jefes de carrera y encargados de área. Los empleados consideran en un 64% que sí trabajan bajo un sistema de calidad, ante la pregunta por qué, expresaron lo siguiente: 38% cumple a cabalidad con las responsabilidades propias de mi puesto y 24% considera que satisface los requisitos del puesto. Por el contrario el 36% manifestó que no trabaja bajo un sistema de calidad, por qué un 28% no cuenta con los recursos que ayuden a desempeñarse bajo dichos sistemas de calidad y un 8% coincidieron en que no cuentan con la capacitación suficiente en sistemas de calidad. Se puede deducir, que en la mayoría de los empleados de la UAH tienen la percepción de que efectivamente trabajan bajo un sistema de calidad por que cumplen con las funciones de su puesto. Los resultados obtenidos en cuanto a trabajo en equipo un 60% consideran que trabajan en equipo en su área.



Otro elemento que confirma lo anterior, es el compromiso de áreas y la comunicación en la misma que en un 68% expresó que en su área se le da seguimiento a las acciones tomadas en reuniones de trabajo.

Ante el cuestionamiento sobre la capacitación, formación y experiencia para lograr un desempeño de acuerdo a los objetivos de calidad, un 77% opinó que si tienen la competencia, en un 29% porque al ingresar a la institución ya contaba con la formación y experiencia en el trabajo y el 42% porque he recibido la formación y capacitación suficiente dentro de la institución.

El 24% de las repuestas señalan que no tienen la capacitación, formación y experiencia para lograr un desempeño de acuerdo a los objetivos de la calidad, el 21% respondió que le falta por aprender, el 7% considera que las capacitaciones que se dan no están dirigidas para hacer mejor su trabajo y 1% considera que su trabajo no requiere ningún tipo de capacitación. Asimismo El 77% de las repuestas consideran que si cuentan con la capacitación, formación y experiencia para lograr un desempeño de acuerdo a los objetivos de calidad, 24% respondió que no. En cuanto a la evaluación de la gestión de los recursos financieros y materiales los empleados de la UAH, consideran en un 67% que no es efectiva la forma de gestionar los recursos financieros y materiales, comparado con un 32% que opina que si es efectiva. Al organizar por tipo de puesto que desempeña en la institución, se observa una consistencia en cada una de las áreas que la falta de recursos afecta para realizar las actividades con calidad:

El área de trabajo en un 68% fueron evaluadas buenas, en relación a mobiliario y equipamiento, y equipos de apoyo fueron evaluados malos con un 53% y 49% respectivamente. Si lo vemos por tipo de empleo las respuestas sobre el rubro área de trabajo, fue considerada buena en cada una de ellas; profesores, personal de servicios, administrativos y jefes de carrera y encargados de área, con los siguientes resultados: un 61.4%, 85%, 74% y 89% respectivamente. En el rubro de mobiliario y equipamiento fue mal evaluado por los profesores con un 61% y jefes de carrera y encargados de área 64%; por su parte, el personal de servicios 67% y el personal administrativo en sus respuesta se establece un equilibrio del 50% opina que son malos y el otro bueno.

Otro aspecto a destacar, es que un 98% de las personas que respondieron la encuesta consideran que su trabajo es pertinente, importante y contribuye a los objetivos de calidad de la unidad académica; y un 30% son responsables de un procedimiento certificado y/ o por certificar. Por otra parte, con el fin de conocer el alcance del Sistema de Gestión de la Calidad en la Unidad Académica Hermosillo, se aplicó una matriz de impacto a una muestra de 9 empleados de la institución que tiene la comisión de administrar el SGC a nivel institucional y de la unidad académica, así como al equipo de 7 auditores internos, partiendo de que tienen el conocimiento y la experiencia sobre el sistema de gestión de la calidad de acuerdo a la certificación en la Norma ISO 9000 2008; además de darle seguimiento y evaluar el cumplimiento de la misma, de igual forma identifican y evalúan la mejora continua, teniendo como prioridad el cumplimiento de las necesidades del estudiante considerado como cliente de la institución.

Los resultados de la matriz de impacto se puede observar que cada uno de los rubros evaluados respecto al impacto del sistema de gestión de la calidad las respuestas tienen diferentes percepciones, las respuestas en impacto promedio con un mayor porcentaje son: las acciones para mantener satisfecho al cliente, logro de los objetivos de calidad evaluados y la pertenencia a la calidad como sistema en un 78% y 76% respectivamente. Asimismo, las opciones de respuestas: superación del personal, motivación del personal, gestión de los recursos coincidieron, y mejoramiento de los servicios de apoyo sus impacto fueron evaluados en un 56% de la misma forma, los rubros de seguimiento de acuerdos, logro de la política de calidad, mejoramiento en la organización y planeación de las actividades su impacto fue calificado con un 44%. Por su parte, el trabajo en equipo y capacitación del personal fueron evaluados en un 33% y mejoramiento del mobiliario con un 11% de impacto.

Las opciones de respuesta que salieron igual evaluadas en un impacto fuerte son: trabajo en equipo, capacitación del personal, mejoramiento de las áreas de trabajo y mejoramiento de los servicios de apoyo



con 22% de los resultados, cabe destacar que los rubros restantes presentan una consistencia en los resultados obteniéndose un 11% en cada uno. Como podemos observar en las respuestas de los elementos a evaluados fueron estables en los referente a impacto fuerte, lo que denota que los responsables de la administrar y evaluar internamente el sistema de gestión de la calidad han podido constatar el impacto del SGC y el alcance que se ha obtenido en cada uno de ellos. En las respuestas de impacto escaso la percepción con 44% mejoramiento de mobiliarios y 33% motivación del personal; de igual forma, las siguientes opciones tuvieron el mismo resultado de impacto con un 22% opciones de trabajo en equipo, seguimiento de acuerdos y gestión de los recursos, mientras, pertenencia a la calidad como sistema, capacitación del personal, superación del personal y mejoramiento en los servicios de apoyo fue evaluado su impacto con un 11%. De las evaluaciones de impacto nulo de sistema de gestión de la calidad son en las opciones de mejoramiento en las áreas de trabajo y mejoramiento del mobiliario obteniéndose un 11% de respuestas en ambas.

## CONCLUSIONES

Es importante antes de hacer cualquier acotación en relación a la investigación sobre el impacto de la certificación de la norma ISO 9000:2008 en la generalización de la cultura de calidad de la Unidad Académica, debe de quedar claro lo siguiente: 1). La calidad en la actualidad es parte de los requisitos que necesitan las instituciones de educación superior para estar presentes, ya que al certificarse como el caso de la Unidad Académica Hermosillo en la Norma ISO 9000:2008 en una estrategia a largo plazo, 2). La probabilidad de éxito de las organizaciones es mucho mayor cuando implementas un sistema de gestión de la calidad, por lo que se debe de tomar como base el elemento humano y el trabajo en equipo, a través del reconocimiento de una cultura organizacional en busca de la calidad 3). La certificación en la norma ISO 9000:2008 no garantiza productos de calidad, tan sólo lleva a la organización a sistematizarse y formalizar una serie de procesos para generar los productos o servicio que requiere el cliente.

Los resultados obtenido a través de la aplicación del cuestionario a los trabajadores de las diferentes áreas de la Unidad Académica Hermosillo, que tenían como objetivo: Evaluar el impacto de la certificación en la norma ISO 9000: 2008 en la generalización de la cultura laboral en la UAH y los resultados de la matriz de impacto del sistema de gestión de la calidad entre la comunidad de la Unidad Académica, aplicada a los responsables de administrar y evaluar el sistema de calidad de la Unidad Académica Hermosillo del CESUES, permitieron avalar los resultados obtenido. Se evidenció a través de los resultados de la encuesta que existe un impacto favorable de la norma ISO 9000:2008 en la cultura de calidad en la unidad académica Hermosillo.

Partiendo de que el sistema de gestión de la calidad sólo tiene 5 años que se implantado en la institución de educación superior con alcance a la Unidad Académica Hermosillo en donde esta investigación permitirá conocer cuáles son los aspectos a mejorar que cuyo impactó se vea reflejado en la cultura laboral de calidad de quienes trabajan. Comparten una visión o cultura de calidad al comparar los resultados se puede observar que las percepciones son muy similares, por una parte el equipo de trabajo de la Unidad Académica Hermosillo, consideró en 45% que comparten una visión o cultura y la evaluación emitida por los responsables de administrar y evaluar el SGC a nivel institucional como de unidad, evaluaron el impacto en un 44%. Es decir, el impacto es moderado; cabe señalar, que si existe en forma generalizada una cultura de trabajo que se comparte entre los trabajadores de la Unidad Académica Hermosillo, que se ha ido consolidando con los años de vida de la institución.

Es imperativo de alta dirección que estimule la participación del capital humano en el mejoramiento y desarrollo de una cultura de cultura de calidad de acuerdo a los lineamientos de la Norma ISO 9000 2008; recordando cómo se señala en la revisión literaria que cuando nos enfrentamos a cambiar formas de trabajar o hábitos es un trabajo constante que no se da de la noche a la mañana.



La calidad de los servicio y la evaluación de los mismos son elementos que van estrechamente ligados, permitiendo identificar los puntos a mejorar, aunado a que te permiten identificar la mejora continua para poder cumplir con los requisitos del cliente, como la parte central de un SGC. En el caso de la Unidad Académica Hermosillo 58% consideran que cumplen con la calidad de los servicios y 53% no tiene el conocimiento de que se evalué los servicios. Por su parte los responsables de SGC consideran un impacto moderado de estos rubros en la Unidad Académica.

Otro aspecto es que los empleados de las unidad si consideran en un 62% que trabaja en un sistema de calidad, lo que revela la percepción de los empleados en cuanto a lo que para ellos es un sistema de calidad que de acuerdo al impacto desde el punto de vista de los responsables del SGC es promedio. Así lo demuestran las siguientes respuestas, 26% de las acciones para mantener satisfecho al cliente considera la acción de hablar con el jefe sobre la problemática presentada, el impacto es moderado de acuerdo a los responsables del SGC. Por lo que se debe de trabajar más, utilizar las acciones de correctivas y preventivas como lo señala la Norma de ISI 9000 2008. Cabe señalar que esta situación generalizada que se observa en la Institución.

La apreciación de los trabajadores de la Unidad en cuanto a la capacitación del personal, gestión de recursos, mejoramiento del mobiliarios, del servicio y las áreas de trabajo es la siguiente; 77%,67%,68; 53% 51% respectivamente. En contraparte los responsables del SGC consideran 33%, 56%,44%,56% y 44% presentadas en el mismo orden anteriormente mencionados, que lo ubican en un impacto moderado, excepto el mejoramiento de mobiliario que lo consideran escaso. Asimismo en un 94% del capital humano ha evaluado considera que si se logran los objetivos de calidad, mientras el SGC considera que tiene un impacto moderado y en los que respecta el logro de la política de calidad opina los empleados en un 94% que sí y en contraparte el impacto es moderado de acuerdo a los responsables del SGC.

Las respuestas en cada uno de sus rubros permiten observar desde dos perspectivas diferentes, por una parte la evaluación emitida por los responsables de que se cumpla con la certificación del Norma ISO 9000 208 que miden y evalúan los avances y mejora continua para cumplir con los requisitos de la norma de calidad y el impacto de la misma para la generalización de una cultura de calidad que en base a sus evaluaciones emiten una evaluación al trabajo realizado en la Unidad Académica y por otra parte está la percepción del equipo de trabajo evaluado que desde su enfoque y formas de trabajar consideran que si cumplen ; por la cultura de trabajo que los identifica como institución pero que en todos los aspectos abordados en esta investigación revelan el impacto de la certificación en la norma ISO 9000 2008 para generalizar una cultura de calidad; permitiendo observar que sólo se encontraron percepciones similares en las áreas de personal de servicio y administrativo las cuales dependen de la Secretaría General Administrativo, lo que revela la similitud.

Por su parte, los jefes de carrera y encargados de áreas evidencia tener mayor impacto en cuanto a que trabajan con una cultura de calidad, por otra parte el equipo de profesores de las diferentes programas educativos que participaron en la investigación respondiendo el cuestionario, dejaron ver que se encuentran más alejados de la cultura de calidad a pesar de que los jefes de carrera son los responsables de organizarlos, evaluar su trabajo y el servicio que brindan a los estudiantes, el cliente final de este proceso. Asimismo no podemos dejar de lado que todo sistema de calidad para poder mejorar se debe de evaluar y mediar, otro aspecto que viene a diferir en cuanto a la apreciación de los empleados de la unidad y la evaluación que emitieron los responsables del sistema de gestión de la calidad que esta percepción que muestra una brecha en cuanto a lo que se conoce y lo que se percibe. En general todas las áreas evaluadas tienen un impacto bajo en cuanto a compartir una visión o cultura de calidad, impacto nulo en la evaluación de los servicios que impactan directamente en el áreas y seguimiento a las evaluaciones de la calidad. En contra parte todas las áreas de la Unidad Académica consideran que su trabajo es pertinente y contribuyen a al cumplimiento de los objetivos de calidad, lo que revela diferentes apreciaciones entre el personal y el SGC. Queda mucho por hacer en cuanto al cambio de hábitos de las formas de hacer las



evaluaciones y el seguimiento de las mismas; asimismo es importante un programa constante de comunicación organizacional que impregne a toda la comunidad trabajadora la calidad como una forma de vida, que se vera reflejada en cliente satisfechos.

Los resultados de esta investigación es el punto de partida para otras investigaciones para conocer más sobre el impacto los sistemas de calidad en un ambiente laboral, desde un enfoque institucional de acuerdo al alcance de la norma ISO 9000:2008. Lo permitirá identificar cuáles son los elementos a mejorar a nivel para que constantemente se genere la calidad. En cuanto a la Unidad Académica Hermosillo, sugiero que se estructure un programa a mediano y largo plazo que este comunicando, capacitando y evaluando a cada una de las áreas, con el fin de que en un futuro se estandaricen las acciones para evaluar al cliente. Por último, recordemos las recomendaciones de Juran (1995), para obtener una calidad superior se debe de trabajar: Cumplir con las necesidades del cliente a través del desarrollo de la tecnología para producir productos y procesos, a través de la cultura de la organización que vea a la calidad como la meta más importante.

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MAC. Elsa Isabel Montaña Martínez, egresada de la Universidad de Sonora, en Ciencias de la Comunicación, estudió la maestría en Administración de la Calidad, en el Centro de Estudios Superiores del Estado de Sonora, Profesora de Tiempo Completo Asociado 2 de la Universidad Estatal de Sonora, adscrita al programa educativo de Licenciado en Administración de Empresas Turísticas. [elsamontano@gmail.com](mailto:elsamontano@gmail.com)

ME. Norma Lorena Arenas Mozqueda, egresada de la Universidad de Sonora, en Sociología, estudió la Maestría en Educación en la Universidad del Valle de México, Profesora de Tiempo Completo Asociado 3 de la Universidad Estatal de Sonora, adscrita al programa educativo de Licenciado en Comercio Internacional. [lorryam@hotmail.com](mailto:lorryam@hotmail.com)

ME. Sofía Amavizca Montaña, egresada de la Universidad de Sonora, en Literaturas Hispánicas, estudió la maestría en Educación en la Universidad del Valle de México, Profesora de Tiempo Completo Asociado 3 del Centro de Estudios Superiores del Estado de Sonora en la Carrera de Licenciado en Administración de Empresas Turísticas. [amavizcasofia@yahoo.com.mx](mailto:amavizcasofia@yahoo.com.mx)



# **POLÍTICAS PÚBLICAS Y FACTORES QUE DETERMINAN LA COMPETITIVIDAD TURÍSTICA DE MORELIA, MÉXICO Y DE ALCALÁ DE HENARES, ESPAÑA**

Rubén Molina Martínez, Universidad Michoacana de San Nicolás de Hidalgo

Melissa Ochoa Galván, Universidad Michoacana de San Nicolás de Hidalgo

## **RESUMEN**

*En este artículo se aborda el análisis de la competitividad turística para las ciudades de Morelia, México y Alcalá de Henares, España, partiendo de los aspectos conceptuales sobre turismo, competitividad turística, políticas públicas, inversión extranjera directa, marketing turístico, recursos culturales y recursos humanos, como factores determinantes de la competitividad turística para estas ciudades. Tras este análisis conceptual se exponen las principales teorías sobre competitividad turística. Los resultados del trabajo de campo muestran que la competitividad turística de Morelia, México está determinada particularmente por los recursos humanos y el marketing turístico; mientras que para la ciudad de Alcalá de Henares, España, la competitividad turística se encuentra determinada por el marketing turístico y los recursos culturales. En este trabajo, los otros factores mencionados no resultaron determinantes para la competitividad turística.*

**PALABRAS CLAVE:** competitividad turística, turismo, políticas públicas, inversión extranjera directa, marketing turístico, recursos humanos, recursos culturales

## **PUBLIC POLICIES AND FACTORS THAT DETERMINE THE TOURISM COMPETITIVENESS OF MORELIA, MEXICO AND ALCALA DE HENARES, SPAIN**

### **ABSTRACT**

*This article deals with the analysis of tourism competitiveness for the cities of Morelia, Mexico and Alcala de Henares, Spain, based on the conceptual aspects of tourism, tourism competitiveness, public policy, foreign direct investment, tourism marketing cultural resources and human resources as determinants of the tourism competitiveness for this cities. After this conceptual analysis, presents the main theories of tourism competitiveness. The results show that the tourism competitiveness of Morelia, Mexico is particularly determined by human resources and tourism marketing; and for Alcala de Henares, Spain, tourism competitiveness is determined by the tourism marketing and cultural resources. In this work, the other factors mentioned were not decisive for the tourism competitiveness.*

**JEL:** L83, L88, M31, M38

**KEY WORDS:** tourism competitiveness, public policy, foreign direct investment, tourism marketing, human resources, cultural resources.

## **INTRODUCCIÓN**

El turismo exige a los destinos turísticos un importante esfuerzo para que ofrezcan a los turistas productos y servicios de mayor calidad. Por consiguiente, la búsqueda de la calidad se ha convertido en un objetivo de los destinos turísticos, lo cual se puede traducir en buscar ser más competitivos.



Las ciudades de Morelia, México y de Alcalá de Henares, España son destinos turísticos reconocidos a nivel mundial gracias a sus productos y servicios turísticos culturales de calidad y de gran valor, además, son ciudades declaradas Patrimonio Cultural de la Humanidad. Para hacer atractivo el turismo en estas ciudades para turistas e inversionistas extranjeros, es necesario que concurren todos los sectores y actores sociales involucrados en esta actividad fundamental. A través de los factores establecidos como competitivos para estas ciudades, estos destinos serán capaces de fortalecer sus productos turísticos o de crear nuevos, por medio de acciones encaminadas a mejorar la calidad, así como para incrementar su competitividad. Por ello, es necesario conocer cuáles son los factores que determinan la competitividad turística de dichos destinos para poder gestionarlos de manera adecuada.

### Definiciones Conceptuales

La evolución de la definición de la palabra turismo ha pasado por tres etapas: la inicial durante la primera mitad del siglo XX cuando, el turismo empieza a ser estudiado como un fenómeno social principalmente por la escuela alemana; la segunda, cuando surge el turismo de masas con el desarrollo de la aviación comercial después de la Segunda Guerra Mundial; y la tercera etapa, con el nacimiento de la Organización Mundial de Turismo, en la década de los setentas, que influye en la alineación de las políticas turísticas nacionales y el reconocimiento de la importancia de su contribución en la economía.

A través de los años, la Organización Mundial de Turismo (OMT), ha evolucionado el concepto de turismo: en un principio, definió al turismo como la suma de las relaciones y de servicios resultantes de un cambio de residencia temporal y voluntario no motivado por razones de negocios o profesionales. Posteriormente, propuso una extensión para incluir “todo movimiento de personas sin tomar en cuenta sus motivaciones”. Y finalmente, la OMT actualizó sus conceptos estableciendo que el turismo comprende las actividades de personas que viajan y permanecen en lugares fuera de su ambiente usual durante no más de un año consecutivo con fines de gozar de tiempo libre, negocios u otros (OMT, 1991).

Se puede definir que el turismo es la combinación de actividades y servicios que son suministradas por organizaciones lucrativas y/o no lucrativas que proveen una experiencia de viaje a los turistas, por ejemplo: el transporte, el alojamiento, establecimientos para alimentos y bebidas, tiendas, espectáculos, entre otras instalaciones y que les proporcionan una satisfacción. Debido a que el turismo es una actividad que depende de una ubicación geográfica determinada, éste obliga a los turistas a elegir entre un destino u otro, los cuales deben ofrecer productos y servicios turísticos de calidad y valor añadido. Por consiguiente, la competitividad y la continua búsqueda de excelencia y calidad se han convertido en objetivos fundamentales de los destinos turísticos. El concepto de competitividad es un concepto complejo, subjetivo y multidimensional. La competitividad se puede aplicar a un amplio rango de entidades económicas, desde un país, hasta un producto o un servicio, pasando por una región, un municipio, un sector económico o una empresa.

La competitividad desde el punto de vista empresarial, se puede considerar desde dos aspectos: la competitividad interna, que se refiere a la competencia de la empresa consigo misma a partir de la comparación de su eficiencia en el tiempo y de sus estructuras internas y la competitividad externa, que está orientada a competir con otras empresas dentro de su mismo sector. Por otra parte, la competitividad gubernamental consiste en ser una entidad competente que busque mejorar la calidad social de sus gobernados, así como agregar valor económico y social las empresas y a la sociedad en general. Para fines de este artículo, se considerará la competitividad a nivel empresarial y gubernamental, ya que desde el punto de vista de la oferta turística, un destino es más competitivo cuando dispone de atributos que son gestionados eficientemente y los hace llegar al consumidor de la manera más adecuada.

Llegando al concepto de competitividad bajo un enfoque turístico, Hassan (2000), define que la competitividad turística es la capacidad de un destino para crear e integrar productos con valor añadido



que permitan sostener los recursos locales y conservar su posición de mercado respecto a sus competidores. Crouch y Ritchie (1999) definen que la competitividad turística es la capacidad de un país para crear valor añadido e incrementar, de esta forma, el bienestar nacional mediante la gestión de ventajas, procesos y atractivos, integrando las relaciones entre los mismos.

Se puede definir el concepto de competitividad turística de la siguiente manera: la capacidad de un destino para crear, desarrollar e integrar a los productos turísticos con un valor añadido que permitan incrementar la derrama económica del turista y el bienestar nacional; aumentar la rentabilidad del sector; sostener los recursos locales y mejorar su posición en el mercado respecto a la competencia a través de distintas estrategias para promover y comercializar la oferta. Ahora bien, a través de las políticas públicas, un destino turístico es capaz de crear o fortalecer sus productos turísticos por medio de estrategias y acciones encaminadas a mejorar la calidad y las condiciones de un destino turístico. Por lo tanto, las políticas públicas son un factor que influyen en la competitividad turística de un destino. Dye (1987), menciona que una política pública es aquello que el gobierno escoge hacer o no hacer.

Para esta investigación, la política pública se define como la decisión gubernamental plasmada en la solución de un problema de la sociedad. A través de la vinculación entre el gobierno y el sector privado, se realizan acciones para hacer de los destinos lugares atractivos para los turistas, y además, para promoverlos como destinos ideales para realizar inversiones en ellos. El termino marketing aplicado al turismo, equivaldría a conseguir un mayor número de turistas que visiten el destino. El marketing turístico se utiliza herramientas propias de la mercadotecnia, pero adaptadas a localidades; desarrolla productos y servicios en el destino para satisfacer las necesidades, creando y potenciando la demanda y además se encarga de promocionar los recursos de un destino (Kotler, et. al 2008). La promoción de un destino turístico y las políticas públicas fomentan la inversión extranjera directa en los destinos turísticos para desarrollar o mantener una infraestructura adecuada en éstos. En la industria turística, la inversión extranjera directa se traduce en mejorar o crear nuevas infraestructuras enfocadas a satisfacer las necesidades de los turistas, es decir, creación de hoteles, restaurantes, marinas, campos de golf, etc. Adoptando la definición dada por Krugman y Obstfeld (1999), la inversión extranjera directa es el flujo internacional de capital mediante los cuales una empresa de un país crea o amplía una filial en otro país.

#### Principales Teorías de Competitividad Turística y los Factores Que la Determinan

Las diferentes teorías de competitividad se han aplicado a las empresas para conocer el entorno en el que se desarrollan y para competir contra otras a través de la creación, innovación y mejora de los productos que se ofrecen en los mercados. Pero también, la competitividad se puede aplicar al sector servicios. Partiendo de la teoría de la ventaja comparativa y la ventaja competitiva, se desarrolla la teoría de la competitividad turística. Crouch y Ritchie (1999), indican que la ventaja comparativa hace referencia a los factores de los que está dotado el destino turístico, es decir, recursos humanos, naturales y culturales; y, la teoría de la ventaja competitiva hace referencia a la capacidad de un destino turístico para utilizar sus recursos de forma eficiente a mediano y largo plazo. De aquí parten otras teorías sobre competitividad turística, así como los factores que la determinan. En general, los estudios teóricos sobre competitividad turística hacen énfasis en los factores que influyen sobre la competitividad turística, como son: las políticas públicas, la inversión extranjera directa, el marketing turístico, los recursos culturales, los recursos humanos, los recursos naturales, la infraestructura, la calidad, el precio, entre otros factores.

#### Políticas Públicas en el Desarrollo de la Inversión Extranjera Directa y Marketing Turístico.

La posición de un gobierno en la elaboración de las políticas públicas en turismo puede ser pasiva, en tanto responde a acciones básicas que afecten la actividad, pero sin influir en su desarrollo, o activa, que se manifiesta en acciones que favorecen de manera integral el desarrollo turístico. Esto implica el reconocimiento de necesidades específicas como dotación de alojamiento en zonas de potencial atractivo,



habilitación turística de espacios protegidos, etc. (Monfort, 2000). En este sentido, el gobierno se encarga de estimular la atracción de inversiones extranjeras para dotar a un destino de nuevas infraestructuras o para mantener o mejorar la capacidad actual de un destino turístico.

Diversos estudios realizados sobre la inversión extranjera directa (por ejemplo, Chen, 2010, u organismos internacionales ECLAC, 2011), han demostrado que gracias a políticas públicas que han facilitado la atracción de inversionistas, se ha tenido un rápido desarrollo en el turismo. A través de la promoción y con ayuda del marketing turístico, las políticas públicas promocionan los atractivos y ventajas de un destino turístico, facilitando el proceso de toma de decisiones de los potenciales inversionistas. Además, el marketing turístico en el sector privado, se encarga de promocionar los servicios y productos que éstos ofrecen, elevando la oferta disponible en el destino. Las políticas públicas se encargan de la planificación, desarrollo y fomento del turismo, mientras que el marketing turístico se encarga de atraer a los turistas a un destino. Es necesario crear una relación entre las políticas públicas y el marketing turístico para llevar a cabo planes y acciones estratégicas para lograr que las ventajas competitivas del destino aumenten.

## MÉTODO

Para analizar cuál de los factores: políticas públicas, inversión extranjera directa, marketing turístico, recursos culturales, recursos humanos, calidad y el precio de los servicios turísticos son determinantes en la competitividad de las ciudades se recurrió a la aplicación de 2 encuestas dirigidas al sector público y privado de cada ciudad: en Alcalá de Henares la dirigida al sector privado se aplicó a 113 encuestados y la dirigida al sector público a un total de 19. En Morelia, la encuesta destinada al sector privado se aplicó a un total de 164 empresas, mientras que la dirigida al sector público se aplicó a 16 entidades. Cada encuesta incluía 23 ítems que examinaban 7 aspectos: precio de los servicios, calidad de los servicios, recursos humanos, recursos culturales, políticas públicas en el turismo, marketing turístico e inversión extranjera directa. Para ordenar las respuestas se utilizó una escala de medición tipo Likert y la información obtenida se procesó mediante una distribución de frecuencias. La confiabilidad de los instrumentos utilizados se calculó mediante el coeficiente Alfa de Cronbach, los cuales oscilaron entre valores de .60 y .85.

## RESULTADOS

### Principales Resultados en Alcalá de Henares, España

El 67% de los encuestados del sector privado consideran que el marketing turístico es el principal factor determinante para la competitividad turística, ya que consideran que una buena planeación de marketing puede traer grandes beneficios a la ciudad, se atraen más turistas, y también se puede ser más competitivo a través de la gestión y desarrollo de planes estratégicos y de marketing. Del sector público, el 78% considera que los recursos culturales son el factor determinante para la competitividad turística, puesto que suponen que éstos generan un valor añadido, fortalecen el desarrollo de políticas y programas para impulsar dichos recursos; además, incrementan las ventajas comparativas del destino aumentando el inventario de atractivos culturales (por ejemplo, construyendo museos o aumentando su número de patrimonios culturales).

### Principales Resultados en Morelia, México

Al igual que el sector privado de Alcalá de Henares, el 54% de los encuestados del sector privado de Morelia consideran que el marketing turístico es el principal factor determinante para la competitividad turística, ya que consideran que por medio de las actividades del marketing turístico se promociona, se comercializa y se gestiona a la ciudad, llevándola a ser más competitiva. Para el sector público, el principal factor determinante para la competitividad turística son los recursos humanos (62%), ya que



consideran que estos recursos son un elemento importante para ser más competitivos, y si los recursos humanos están cualificados, se pueden obtener ventajas competitivas en el sector turístico.

## CONCLUSIONES

La competitividad turística de las ciudades estudiadas es el resultado de las interrelaciones que se establecen entre los factores descritos en el trabajo de campo. Es decir, los factores de la competitividad turística van a depender de la capacidad de los recursos humanos para desarrollar y fortalecer al turismo; de los recursos culturales con los que cuenta el destino turístico y de las herramientas del marketing turístico para atraer a los turistas y para promocionar al destino. Además, para que un destino sea exitoso, es necesario que el gobierno gestione de manera adecuada los elementos sociales y económicos que influyen en el sector turismo, así como el estimular la creación de nuevos productos para permanecer en el mercado competitivo y añadir valor al destino. El gobierno juega un papel importante, pero también el sector privado, por lo que se tienen que tomar acciones y medidas en conjunto para que se cuente con lineamientos y estrategias más adecuadas y apropiadas, que satisfagan las necesidades tanto de anfitriones como de visitantes.

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# EXPLORACIÓN DE LA LOGÍSTICA INVERSA EN LA COMPETITIVIDAD EMPRESARIAL EN MÉXICO

Marco Alberto Valenzo Jiménez, Universidad Michoacana de San Nicolás de Hidalgo.

Evaristo Galeana Figueroa, Universidad Michoacana de San Nicolás de Hidalgo.

Jaime Apolinar Martínez Arroyo, Universidad Michoacana de San Nicolás de Hidalgo.

## RESUMEN

*Este artículo muestra una exploración teórica de las principales publicaciones acerca de la Logística Inversa (LI) en donde se revisan casos exitosos de la industria automotriz, electrónica, comercio al detalle, reciclaje de plásticos y cómo se ha mejorado la competitividad empresarial en México.*

**PALABRAS CLAVES:** Logística Inversa, Competitividad, México

## EXPLORATION IN REVERSE LOGISTICS BUSINESS COMPETITIVENESS IN MEXICO

### ABSTRACT

*This paper presents a theoretical exploration of the major publications on Reverse Logistics (RL) where we review case studies in automotive, electronics, retail, plastic recycling and how it has improved business competitiveness in Mexico.*

**JEL:** F64, M10, M16, M19

**KEYWORDS:** REVERSE Logistics, Competitiveness, México

## INTRODUCCIÓN

La creciente competencia entre las diversas compañías en un mercado en el que los factores de diferenciación son cada vez menores, ha obligado a las empresas a desarrollar nuevas estrategias que les permitan incrementar su nivel de competitividad empresarial. Una de ellas es mejorar las políticas de servicio al cliente, con estrategias de ventas y publicidad (famosas y frecuentes son las frases conocidas, tales como: “si no está satisfecho, le devolvemos su dinero”, “satisfacción garantizada”, “utilízelo y si en 60 días no obtiene resultados recibimos el producto sin hacer preguntas”, entre otras). Desde la perspectiva del cliente son privilegios y derechos que permiten disfrutar de una mayor calidad tanto en el servicio como en el producto y que cada vez son más comunes.

Este principio es una mejora en el servicio al cliente desde la perspectiva del consumidor, de igual manera, es importante considerar la postura e implicaciones que este tipo de servicio representa para las empresas. Considerando lo expuesto anteriormente, para los empresarios surgen algunos cuestionamientos como ¿Existe alguna herramienta que permita administrar el flujo de mercancías desde el consumidor hasta el fabricante? ¿Qué tipo de implicaciones tiene para el empresario el ofrecer este servicio adicional al cliente? ¿Qué motiva al empresario a prestar este tipo de servicio? ¿Cuáles serán los costos? y sobre todo, si estas acciones le permitirán elevar su nivel de competitividad empresarial. El estudio de todo ese flujo de productos en el camino opuesto, es decir desde el consumidor hasta el fabricante, e incluso hasta el proveedor del fabricante, es precisamente lo que se ha denominado en los últimos años como **Logística Inversa** (Rogers & Tibben- Lemcke, 2002).



## REVISIÓN DE LITERATURA

### Antecedentes

El origen de la Logística Inversa se explica desde el momento en que los empresarios deben atender varios aspectos, tales como: el retorno o devolución de las mercancías, el reciclaje de envases, restos de embalajes, desperdicios peligrosos, tratamiento de productos obsoletos o de inventarios estacionales, en cualquier eslabón de la cadena de suministro, procurando que su recuperación sea efectiva y económica (Ballesteros & Ballesteros, 2007). Durante los años ochenta, la definición se inspira en el movimiento de los flujos en contra de las corrientes tradicionales de la cadena de suministro, o como dijo Lambert y Stock (1981) "va por el camino equivocado". También Murphy (1986) y Murphy y Poist, (1989) son de los primeros autores que utilizan el término de Logística Inversa como tal, enfocándose en aspectos de la distribución en reversa como "el movimiento de mercancías de un consumidor a un productor en un canal de distribución". En el Council of Logistics Management, Stock (1992), aportó la primera definición conocida de Logística Inversa:

*"...es un proceso mediante el cual las empresas pueden ser más eficientes en términos ambientales a través del reciclaje, la reutilización y la reducción de la cantidad de los materiales utilizados. Visto en un estrecho margen, se puede considerar como la distribución en reversa de los materiales entre los miembros del canal. Una visión más holística de la Logística Inversa incluye la reducción de materiales en el sistema hacia adelante de tal manera que haya menos flujo de materiales hacia atrás, y que la reutilización de materiales sea posible, y con esto facilite el reciclaje".*

Pohlen y Farris (1992) definen a la logística inversa, manteniendo lo ya presentado por el sentido de la dirección opuesta a las corrientes tradicionales de distribución:

*"Logística Inversa es un término amplio que se refiere a la administración de la logística, así como, a la eliminación de residuos tanto peligrosos como los no peligrosos procedentes de envases y productos. Se incluye la distribución inversa que hace que los bienes y la información fluya en la dirección opuesta a las actividades de la logística normal".*

En 1998, y hasta la actualidad, surge el primer grupo de trabajo internacional de investigación acerca de la Logística Inversa, denominado REVLOG, fundado con la participación de seis universidades de países como Holanda, Grecia, Francia y Alemania, en la coordinación de la Universidad Erasmus Rotterdam, de Holanda, en donde el objetivo principal es analizar los temas clave de la Logística Inversa, con el fin de analizar su impacto en diversas industrias y la sociedad, y construir un marco que vincule estas cuestiones; REVLOG define la Logística Inversa como:

*[...] son todas las actividades de logística llevadas a cabo para recoger, desensamblar y procesar los productos usados, las partes de los productos y/o materiales tiene la finalidad de asegurar una recuperación sostenible y amigable con el medio ambiente".*

El Grupo Europeo de Trabajo sobre la logística inversa, (ver De Brito y Dekker, [2004]) en donde proponen la siguiente definición:

*"Es el proceso de planificación, ejecución y control de los flujos hacia atrás de las materias primas, inventario en proceso, empaque y productos terminados, desde su fabricación, distribución o punto de uso, a un punto de recuperación o de punto de eliminación adecuada".*



### Logística Inversa

Ha habido una serie de tesis doctorales y artículos científicos en el campo de la logística inversa, a continuación, se describen algunas de ellas. Thierry y otros (1995) estudió el impacto de la gestión de recuperación de producto en la industria electrónica y del automóvil. Se prestó especial atención al impacto en el diseño de productos, la logística y las relaciones entre los actores. El autor hizo uso de dos casos de la vida real: una empresa manufacturera de copiadoras y la recuperación del producto del fabricante de automóviles BMW. Por otro lado, Jahre (1995), investigó el desempeño de los sistemas de recolección y reciclado de los residuos domésticos, haciendo hincapié en los materiales de embalaje. Dos aspectos principales se tuvieron en cuenta: el grado de separación en la fuente y la cooperación para la recolección. Los datos empleados fueron proporcionados por la Asociación de Recuperación y Reciclaje de la Unión Europea. Asimismo, Van der Laan (1997) analizó los efectos de re-manufactura en control de inventarios, poniendo especial atención a los mecanismos de coordinación entre la fabricación y re-manufactura de operaciones y acciones adecuadas para un nivel aceptable de costo-eficiencia. Los resultados fueron probados con datos reales de Volkswagen en piezas del coche de re-manufactura.

Fleischmann M. , Bloemhof-Ruwaard, Dekker, Van der Laan, Van Nunen, & van Wassenhove (1997) compilan una revisión de Investigación de Operaciones (IO) modelos para la logística inversa. El examen está organizado en términos de distribución, control de inventarios y los modelos de planificación de la producción. Los autores señalaron la necesidad de enfoques globales, teniendo en cuenta los aspectos económicos y los aspectos ecológicos en la cadena de suministro. Gungor y Gupta (1999) presentaron una revisión exhaustiva de más de 300 artículos o textos sobre la fabricación con conciencia ambiental y la recuperación del producto. Los autores observan que las cuestiones ambientales son cada vez más populares entre la sociedad, los gobiernos y la industria. Además, identifican la necesidad de desarrollar instrumentos cualitativos y cuantitativos para el apoyo adecuado en la toma de decisiones de tipo ambiental para la fabricación de sus productos.

Carter y Ellram (1998), elaboran una revisión del transporte, envasado y la compra. Los autores deducen desde la literatura que hay factores internos y externos que afectan al comportamiento de las organizaciones con respecto a la Logística Inversa e indican las oportunidades para la investigación futura. De Brito et al. (2003) presentaron una revisión de estudios en el caso de la Logística Inversa, en la cual abarca diversos aspectos como el diseño de redes, control de inventario y tecnología de la información. En resumen, la definición de la Logística Inversa ha cambiado con el tiempo, comenzando con un sentido de dirección inversa, pasando por un énfasis excesivo en aspectos ambientales, de regreso a los pilares originales del concepto, y, finalmente, la ampliación de su ámbito de aplicación.

### Competitividad

La competitividad se define como la capacidad de competir. Es decir la capacidad de diseñar, producir, y ofrecer productos superiores en el mercado, a los ofrecidos por los competidores, considerando el precio (Ambastha & Momaya, 2004). Por lo tanto una organización es competitiva ante los ojos de sus clientes si ésta puede entregar un mejor valor comparado con el de sus competidores, logrando precios más bajos con beneficios equivalentes o superiores a las de sus competidores. El valor del cliente por lo tanto, se puede considerar como la ventaja percibida en lo referente a lo que este exige (Valenzo, Martinez, & Bonales, 2010).

### **METODOLOGÍA**

Este artículo utilizó una metodología de carácter exploratorio ya que pretende examinar de manera exhaustiva el tema de la Logística Inversa tanto de revistas internacionales, nacionales, tesis y casos de



éxito en empresas que han puesto en marcha programas de Logística Inversa en México y que les ha permitido mejorar su competitividad empresarial.

## RESULTADOS

### La Logística Inversa como factor de competitividad empresarial

El desarrollo de la logística en la empresa durante las últimas décadas ha sido significativo debido a la posibilidad de lograr ventajas competitivas que permitan incrementar su competitividad. Hoy en día existe la posibilidad de recuperar y aprovechar económicamente aquellos productos que dejan de satisfacer las necesidades del consumidor, lo cual genera un flujo de materiales y productos hacia el productor denominada Logística Inversa (Cure, Meza, & Amaya, 2006).

La Logística Inversa se ha convertido en una importante herramienta competitiva en los últimos años, ya que dicha área envuelve todas las etapas de las cadenas de suministro en varios sectores industriales (Cruz-Rivera & Ertel, 2010). Jayaraman & Luo (2007), realizaron su propia clasificación de las ventajas competitivas al llevar a cabo programas de Logística Inversa (ver Tabla #1). En donde el rol de la Logística Inversa es considera como una fuente de retroalimentación tomando como factor principal la información. El análisis de las razones del retorno pueden ayudar a identificar las dificultades en los procesos de producción, distribución, así como, para promover cambios en la política comercial o en el diseño del producto.

Tabla 1: Ventajas Competitivas de la Logística Inversa.

Ventajas Competitivas Tangibles	Ventajas Competitivas Intangibles
La recuperación de valor de los productos utilizados proporciona un buen rendimiento de las inversiones y nuevos mercados para las mercancías retornados. Ofrecer productos "verdes" pueden ayudar a las empresas a retener clientes y colaboradores conscientes del medio ambiente, además la producción de productos más ecológicos pueden reducir las obligaciones futuras, las tasas de los seguros y los costos de disposición de los clientes	Los retornos por filantropía y de buena voluntad pueden significativamente mejorar la imagen corporativa.  Retroalimentación de la información de los productos retornados pueden proporcionar múltiples beneficios como conocer datos sobre la magnitud de los flujos retornados, así como, los mercados potenciales para diversas operaciones de recuperación.
Los bienes retornados pueden ofrecer una perspectiva detallada sobre la eficacia de la comercialización, el rendimiento del producto, las expectativas del consumidor y la rentabilidad de la línea de productos. Las políticas de extensión de retornos tales como: opciones de localización para los retornos, el pago del envío y el reembolso rápido a los clientes, todos han tenido un alto crecimiento tanto las operaciones realizadas en línea como fuera de línea.	Ofrecen a los detallistas y a los proveedores la oportunidad de capturar la riqueza de la información que puede ser obtenida de los productos retornados.  Proporciona la oportunidad para medir las reacciones, opiniones y satisfacción de los clientes con respecto a los atributos físicos de los productos retornados.

Fuente: Jayaraman, V., & Luo, Y. (2007). Creating competitive advantages through new value cration: A Reverse Logistics Perspective. *Academy of Management*, 21 (2), 56-73.

### Logística Inversa Como Factor de Competitividad: Casos de Organizaciones en México

La logística inversa es un factor de competitividad para muchas empresas u organizaciones a nivel global y el caso de México, no es la excepción. En este apartado, se abordan algunos ejemplos de empresas establecidas en México que llevan a cabo la práctica de la Logística Inversa. La industria automotriz presenta algunos aspectos relevantes de esta industria, particularmente en aquellos denominados Vehículos al Final de su Vida Útil (ELV por sus siglas en Inglés, que se refiere a automóviles y camiones ligeros con un peso menor a 3.5 toneladas) (Togawa, 2006). El caso de México, genera año con año una creciente cantidad de productos al final de su vida útil, los cuales requieren de un manejo adecuado para evitar impactos negativos al ambiente y otros sectores (CESOP, 2004; AMDA, 2005).



En el caso de los ELV en México, no existen leyes integrales ni planes específicos para su manejo, además de esto, se suma la escasez de información acerca de la flota vehicular (Cruz-Rivera & Ertel, 2010). El actual manejo de ELV en México se rige por las leyes del mercado, donde solamente aquellos materiales susceptibles de ser comerciados son recuperados y reciclados, y en donde el objetivo principal de los actores de la cadena es obtener el mayor beneficio económico posible (Alvarez, 2007).

Uno de los principales productos recuperados de los ELV son los neumáticos viejos de autos, la cual es ampliamente utilizada como combustible complementario por la industria del cemento en México (CEMEX 2007) en (Carranza- García, 2007). Sin embargo en México la empresa Tiresys desarrolló un proceso tecnológico ambiental de bajo costo para la trituración y reciclado de neumáticos en la que se requiere poco consumo de energía eléctrica, además de ofrecer un esquema de movilidad y modularidad, cualidades que permiten moler una cantidad considerable de llantas anualmente y destinarlas en la fabricación de concreto hidráulico (Noticitrus, 2010). Esta empresa dio el primer paso y crearon el "llancreto", una mezcla de neumáticos de desecho y concreto. Y lo usaron para pavimentar una calle que se estima puede durar 20 años con un mínimo de mantenimiento y condiciones de seguridad promedio.

La novedosa técnica promete resolver el problema del reciclaje de este producto altamente contaminante. Este método también puede utilizarse en la fabricación de impermeabilizante, empaques para motores y en la industria de bolsas y tapetes, así como suelo de espacios recreativos, entre ellos, canchas de fútbol, parques y jardines infantiles, por lo que el producto de la galardonada empresa tiene diferentes nichos de oportunidad. Otra industria ligada directamente a los ELV, es la de los acumuladores automotrices en México existen plantas en donde se reciclan baterías automotrices de desecho con el fin de recuperar la materia prima (polipropileno y plomo), para la fabricación de acumuladores así como la búsqueda de programas de Logística Inversa en donde los miembros de la cadena están altamente involucrados, todo este cambio se ha venido dando gracias a la legislación impuesta a todos los comercializadores de este tipo de productos ya que actualmente, cada vez que un cliente compra un acumulador, los distribuidores de cada marca toman a cambio el casco usado.

De esta forma, cuando el fabricante de acumuladores les provee de los nuevos acumuladores, los distribuidores regresan los cascos usados o de lo contrario tienen que pagar una multa por no haber recuperado ese casco a cambio y es ahí donde surge toda una industria de recolección de este tipo de productos, hoy en día un casco encontrado en un basurero o abandonado en alguna casa tiene un valor de 200 pesos (aproximadamente 15 dólares americanos) por lo que hace muy atractivo el que la comunidad en general este en búsqueda de este producto. Cabe señalar que actualmente existen acuerdos entre fabricantes de ciertos componentes y recicladores, tal es el caso del reciclaje de acumuladores automotrices, para el cual los distribuidores recolectan los productos al final de su vida útil y los envían a reciclar a la planta ENERTEC en Nuevo León (LTH, 2008), (Autobaterías, 2008). Otro de los casos de éxito en México, se da en la industria electrónica, en particular, de firmas trasnacionales como IBM y Hewlett Packard (HP), las cuales fabrican y comercializan herramientas, programas y servicios relacionados con la informática. Ambas forman parte del clúster electrónico de Guadalajara, Jalisco, conformado por alrededor de 700 empresas.

IBM tiene presencia en más de 160 países del mundo y ha tenido en los últimos cuatro años ahorros multimillonarios en costos de operación, debido a que hace tiempo implementó acciones en su cadena de suministros. Desde 1990, posee un programa de gestión de recuperación de productos en varios países europeos y, además, tiene una nueva línea de ordenadores fabricados con componentes recuperados a bajo precio, llamado ETN. Un ejemplo claro de esto es el que IBM desarrolla productos para que éstos puedan ser adaptados a nuevas tecnologías, ya que la visión que busca la empresa es cómo diseñar productos para que éstos, desde el campo de acción, no tengan la necesidad de ser transportados, es decir, lo que se busca es que puedan ir creciendo o adaptando a las nuevas tecnologías desde un nuevo nivel de ingeniería.



También es importante resaltar que esta empresa se ocupa de reciclar el empaque de los productos (cartón y plástico) y concentrarlos en centros en los que tienen mejor uso y disposición, localizados en Nueva York, EU y Canadá (CNNEXPANSION.COM, 2009).

En el caso de Hewlett- Packard HP, esta empresa facilita al cliente el reemplazo de productos y la disposición de los mismos por mecanismos que minimizan el impacto al medio ambiente. La empresa ha desarrollado un programa denominado Cadena de abastecimientos “verde” de HP, un modelo práctico de Logística Inversa en la que se busca seguir con los esfuerzos que inició la empresa desde hace más de 20 años, cuando comenzó a reciclar en más de 50 países, y para finales del año 2010, lograron la meta de reciclar alrededor de un millón de toneladas de productos electrónicos y cartuchos de impresora de la marca HP. Esto tiene una alta importancia ya que en el año 2007, solamente se lograron reciclar 5,000 toneladas de productos electrónicos y cartuchos de impresora.

La industria del comercio al detalle está considerada como la segunda industria más grande del mundo, esto es debido a la gran cantidad de negocios que están relacionados directamente a esta industria y consecuentemente al número de empleados que trabajan dentro de este sector (Blue Star, 2011). Un caso exitoso de este sector en México, es la empresa Liverpool que ha logrado reducir sus mermas en un 60 por ciento utilizando los programas de Logística Inversa lo cual se traduce en un valor de aproximadamente 35 millones de pesos. El director de logística de Liverpool, Antonio Domínguez, explicó que el costo logístico de Liverpool asciende a mil millones de pesos al año, sin embargo, aseguró que han llevado a la compañía a un nivel muy bajo de pérdidas, esto en relación con lo que cuesta la mercancía (T21, 2010). Las acciones implementadas por parte de la empresa Liverpool en su programa de Logística Inversa, Domínguez destacó que hace dos años, la empresa invertía 26 millones de pesos al año en la compra de ganchos porque éstos se desechaban.

Hoy en día, se retorna el gancho, se clasifica y se regresa al proveedor; de esta manera se reutilizan hasta cinco veces y el costo ha bajado a 12 millones de pesos al año. Cadwell (1999) destaca el caso de FEMSA Coca Cola, localizada en la Ciudad de México, esta compañía es el cuarto productor más grande botellas de plástico a nivel mundial, FEMSA Coca Cola implementó Numetrix/3 un software especializado de Logística Inversa; esta herramienta táctica de planeación hizo posible mejorar el programa de promociones especiales de modo que los picos en la demanda coincidieran con los picos de retorno a inventario de botellas, reduciendo la necesidad de fabricar mas botellas en respuesta a una nueva demanda. Y finalmente, porque la disponibilidad de botellas fue mejor comprendida, la producción de botellas de plástico no retornables fue reducida, esto tuvo como consecuencia una reducción en el capital que FEMSA tenía en inventario de botellas almacenadas.

## CONCLUSIONES

### Discusión

Hace más de 30 años las cadenas de suministro trataban de especializarse en la Logística Directa. Actualmente los productos siguen fluyendo hasta el cliente final, con la enorme diferencia de que ahora sabemos que existe un flujo creciente de productos que van a regresar. Lo que confirma que aún no se están llevando a cabo estas prácticas de Logística Inversa de manera generalizada en las empresas y organizaciones y solamente son pocas, principalmente, las internacionales las que ya han comprobado los beneficios que les puede aportar un manejo adecuado de la Logística Inversa como factor de competitividad. Y dentro de los beneficios que aportan el realizar programas de Logística Inversa podemos destacar los siguientes:

*Incrementar la competitividad y mejorar la rentabilidad de las empresas para acometer el reto de la globalización y de esta manera lograr ventajas competitivas sostenibles.*



*Mejorar la imagen de la compañía ante la opinión pública, posicionando a la organización de mejor manera que sus principales competidores*

*Optimizar la administración comercial nacional e internacional en donde se visualice las oportunidades internacionales, de comercializar todos aquellos productos que han sido retornados por alguna de las razones ya expuestas anteriormente.*

*Coordinación óptima de todos los factores que influyen en la decisión de compra: calidad, confiabilidad, precio, empaque, distribución, protección y servicio.*

Ahora en relación a los casos de estudio planteados, se puede comentar que existe muy pocas empresas en México que lleven a cabo las prácticas de Logística Inversa, claro sin contar a las empresas transnacionales que realizan este tipo de prácticas en diversos países y que han comprobado los beneficios, ahora bien, para el caso de México se puede mencionar que los casos mostrados en este ensayo (industria automotriz, industrias derivadas del sector automotriz, la industria electrónica, industria del comercio al detalle) son algunos de los ejemplos de éxito más representativos en nuestro país, lo que ha permitido obtener una mayor competitividad en cada uno de los sectores en los que participan y compiten. A modo de conclusión, podemos afirmar que los programas de Logística Inversa a nivel internacional han podido generar grandes cambios, sobre todo en el aspecto ambiental, y esto ha permitido, a las empresas generar valor al servicio ofrecido al cliente, con respecto a los productos que adquiere, sin embargo, no hay que olvidar que la Logística Inversa se da en gran medida entre empresas.

Ante esto, la finalidad de este estudio fue el de explorar y discutir los marcos teóricos disponibles en materia de Logística Inversa para interpretarlos y determinar si proporcionan un mayor nivel de competitividad empresarial en México. La Logística Inversa está cada vez más presente en el mundo empresarial. En un entorno competitivo, muchas empresas se han percatado de que la resolución de los contratiempos relacionados con el flujo inverso de las mercancías puede implicar una reducción significativa de costos. La Logística Inversa es sin duda una filosofía que cualquier empresa debe agregar a su entorno, debido a todos los factores ya mencionados y ante la globalización que se está dando, es importante tener un planteamiento estratégico de la Logística Inversa. Las actividades de Logística Inversa sirven como herramienta de apoyo a la competitividad de las organizaciones, en la medida en que refuerza los lazos entre éstas y el cliente, haciendo a este último sentirse importante para el proveedor. Un buen servicio en todo el sentido de la palabra, es decir, que tenga en cuenta todas las posibilidades de contacto con el cliente, hace que éste sienta que le están cumpliendo con sus requerimientos y, por lo tanto, que la empresa se mantenga en una buena posición en el mercado.

Otro aspecto a resaltar es que el cliente es lo más importante, y éste se ha convertido en el factor más influyente cuando se pretende establecer políticas públicas y empresariales, esto con la finalidad de garantizar que la relación que se dan entre el cliente-empresas-gobierno sea lo más cordialmente posible conciliando los intereses de éstos actores. Y siguiendo esta misma idea de la importancia del cliente, en todas las definiciones de Logística Inversa se incluye a éste, bien sea como consumidor final del producto o como una organización intermedia en el proceso de la cadena de abastecimiento. Y cualquier estrategia que las organizaciones pretendan implementar para su funcionamiento, usualmente tiene como objetivo primordial la permanencia en un mercado determinado por su propia actividad. Y cabe recordar que Quien determina la factibilidad de esta permanencia es el cliente; ya qué es desde su percepción la importancia que tengan los productos o servicios que son adquiridos. De ahí las actividades de Logística Inversa sirven como herramienta de apoyo a la competitividad de las organizaciones, en la medida en que refuerza los lazos entre éstas y el cliente, haciendo a este último sentirse importante para el proveedor.

También se puede concluir que existen pocas organizaciones y empresas preparadas en México para implementar un programa de Logística Inversa. Se debe, entonces, continuar trabajando en una



renovación de la mentalidad tanto de los consumidores, proveedores, empresarios y políticos, en el que puedan aprender a detectar las oportunidades que ofrece este tipo de programas. Y es por lo anteriormente mencionado que en la parte académica, especialmente en las universidades y centros de investigación se debería hacer un esfuerzo en las reformas curriculares para establecer o implementar la cátedra de Logística Inversa, así como de la Administración de la Cadena de Suministro Verde en correspondencia con las estrategias ecológicas.

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## **BIOGRAFIA**

Marco Alberto Valenzo Jimenez es Doctor en Ciencias en Negocios Internacionales, actualmente es Profesor- Investigador en la Universidad Michoacana de San Nicolás de Hidalgo, en la Facultad de Contaduría y Ciencias Administrativas. Se puede contactar al Correo electrónico [marcovalenzo@hotmail.com](mailto:marcovalenzo@hotmail.com)

Evaristo Galeana Figueroa es Doctor en Ciencias, actualmente es Profesor- Investigador en la Universidad Michoacana de San Nicolás de Hidalgo, en la Facultad de Contaduría y Ciencias Administrativas. Se puede contactar al Correo electrónico [e\\_galeana@hotmail.com](mailto:e_galeana@hotmail.com)

Jaime Apolinar Martínez Arroyo es Doctor en Ciencias en Negocios Internacionales, actualmente es Profesor- Investigador en la Universidad Michoacana de San Nicolás de Hidalgo, en la Facultad de Contaduría y Ciencias Administrativas. Se puede contactar al Correo electrónico [corredor42195@hotmail.com](mailto:corredor42195@hotmail.com)



# ADMINISTRACIÓN: EVOLUCIÓN Y CAMBIOS EN UNA SOCIEDAD CAMBIANTE

María del Carmen Arias Valencia, Universidad Michoacana de San Nicolás de Hidalgo

Marcela Patricia del Toro Valencia, Universidad Michoacana de San Nicolás de Hidalgo

Julio Cuauhtémoc Guerrero Dávalos, Universidad Michoacana de San Nicolás de Hidalgo

## RESUMEN

*En buena parte debido a los avances del conocimiento científico, la administración enfrenta en este siglo XXI un cambio de paradigmas que suponen una transformación, no sólo de sus planteamientos esenciales como una disciplina científica, sino también de sus propios métodos e incluso, de la visión que ésta guarda sobre su objeto de conocimiento y praxis: las sociedades humanas. Ahora bien, con base en lo anterior, ¿puede afirmarse que tales transformaciones apuntan a su desarrollo evolutivo? La respuesta es afirmativa, si se atiende a que los nuevos paradigmas observan de manera más certera al universo social en que la administración se inserta y, por ende, le permitirían ofrecer mejores soluciones para ayudar a que ese mismo universo se desarrolle.*

**PALABRAS CLAVES:** administración, cambios, sociedad

## ADMINISTRATION: EVOLUTION AND CHANGE IN A CHANGING SOCIETY

### ABSTRACT

*In large part due to advances in scientific knowledge, management faces in this century a paradigm shift involving a transformation, not only their essential approach as a scientific discipline, but also of their own methods and even of the vision it keeps on his object of knowledge and practice: human societies. Now, based on the above, it can be argued that such transformations point to their evolutionary development? The answer is yes, if we look at that new paradigms observed in more accurate the social universe in which the administration is inserted and, therefore, would allow better solutions to help develop that same universe.*

**KEYWORDS:** Management, Changes, Society

### INTRODUCCION

Como nunca antes en la historia, la ciencia ha avanzado en la obtención de nuevos conocimientos y en la creación de tecnologías, lo cual ha provocado una transformación que abarca, incluso, su filosofía como disciplina. El abandono paulatino de los postulados de la ciencia clásica, ha significado también dejar atrás el antiguo ideal de un universo inmutable, de un orden establecido donde tanto los hechos y sus causas, como el conocimiento, iban acumulándose en una larga cadena, dispuesta para que las generaciones venideras hicieran uso de ellos frente a una realidad más o menos similar a las de sus predecesoras.

En el siglo XXI la propia forma de leer la historia de la administración ha variado de perspectiva, pues – tal como la ciencia histórica- ha dejado de verse como un recuento, a menudo cronológico y lineal, de hechos y sucesos, para atender más a los contextos donde éstos se desarrollan, lo cual “permite esclarecer condiciones que posibilitan la comprensión de los llamados sucesos revolucionarios que tenemos



actualmente de la ciencia” (Kuhn, 1983), producto de la pérdida de vigencia de los viejos paradigmas, ante las expectativas que plantea la realidad presente, cada vez más acelerada.

Además, de acuerdo con el texto de referencia, ha surgido “la necesidad de pensar en la historicidad de la administración como un conjunto de esquemas” en función de las cuales las organizaciones han administrado los recursos a su alcance, siempre, como decíamos, en relación con un contexto -ya temporal o material-específico, que de esta forma las condiciona y hasta puede llegar a determinar sus acciones, como actualmente ocurre.

Por otra parte, no sólo el acercamiento histórico a la teoría administrativa ha cambiado en tiempos recientes. También lo ha hecho su idea sobre el mismo contexto que, en términos generales, se plantea aquí como un “universo entrópico” y cambiante, caótico y prácticamente impredecible que, empero, puede ser intervenido mediante un nuevo instrumento: el pensamiento sistémico, “una nueva visión y un nuevo método que da cabida al azar, al propósito y a la voluntad..., porque considera la realidad no como una serie de cadenas causales sino como una red de sistemas, y sustituye la relación causa / efecto por la de productor y producto” (Mora Faustoy Aguilar García).

Esto anterior se refleja en la teoría de la administración dado que, en tanto ciencia, ha sido permeada por los nuevos planteamientos del conocimiento científico desde hace ya algún tiempo. De acuerdo con Mora Fausto y Aguilar García, la teoría administrativa, específicamente la inaugurada con la tesis de Frederick Taylor en el siglo XX, se adhirió “como una actitud y una filosofía”(Optner L., Stanford, 1978) a los principios científicos, por entonces todavía impregnados de los planteamientos clásicos de los científicos emanados de la revolución renacentista, quienes –como Galileo Galilei- propusieron el uso de los instrumentos matemáticos para develar los principios causales de los fenómenos de la naturaleza.

De esta suerte, cuando los paradigmas científicos cambiaron, tras “el abandono de un modelo de comprensión de la realidad estático, como el newtoniano, con uno de carácter dinámico como el planteado por la física einsteniana” (Optner L., Stanford, 1978), también lo hizo la teoría administrativa, que pasó del modelo estructural –en función del primer esquema- a una Teoría de Sistemas de la Organización, inspirada en Física de Albert Einstein y según la cual, existe un “universo que interactúa en el cambio orgánico” (Optner L., Stanford, 1978),

En ese marco, uno de los cambios que se presentaron en los modelos administrativos tras la adopción de las teorías científicas, está relacionado con la concepción del trabajo y del propio trabajador. Taylor hablaba de un Homo economicus, concepto que destacó entre los varios que se plantearon en el siglo anterior, mientras que otros autores hablaron de un ser social, de un ser organizacional e incluso, de un ser complejo. Según los aportes teóricos de Kuhn, las variantes en las perspectivas de la administración dependerán de la modificación de los conceptos de organización, hombre, trabajo y entorno. Así, mientras que –por ejemplo- para la Teoría de la Burocracia, cuyo énfasis está en la estructura organizacional, el hombre es un ser que se organiza en función de un objetivo mayor: el de la misma organización, para la Teoría de los sistemas el enfoque debe recaer en el ambiente, el hombre es un ser funcional que interactúa en un tipo de organización ‘abierta’.

El texto de referencia señala al menos ocho tipos de teorías o modelos administrativos, cuyas diferencias más importantes derivan, como se decía más arriba, de la concepción que cada una plantea de hombre, trabajo, contexto y organización; de fondo, la diferencia parece emanar del cómo se ponen en función esos cuatro elementos para lograr un fin dado, competente con las tareas de la administración en el universo de las empresas. Mora Fausto y Aguilar García refieren que, con base en la conceptualización de los paradigmas del mismo Kuhn, se pueden dividir dichos modelos en dos vertientes específicas: las que conciben a la administración como un sistema cerrado –las teorías Clásica y Neoclásica, de la Burocracia y de las Relaciones Humanas-, ad hoc con los postulados de la ciencia clásica y su universo inmutable, ordenado; y, aquellas -teorías Comportamental, Estructuralista, de Sistemas y de la Contingencia- que



conciben a la administración como un sistema abierto, donde la llamada entropía funciona como una “fuerza de degradación intrínseca al proceso organizacional”.

Independientemente de cuál de esas teorías resultó mejor para los fines supuestos, la ciencia administrativa no parece haberse quedado con un paradigma en particular, sino con elementos variables, en función de lo que el contexto pueda determinar. Así como tampoco se quedó con los primeros esquemas de la ciencia, sobre todo porque su carácter social la alejó de los esquemas meramente científicos de la Física y otras disciplinas estrictamente racionales, aportándole un dinamismo que se acentuó cuando –al comienzo del nuevo siglo– la nueva sociedad se transformó radicalmente debido al uso de la tecnología; la emergencia de la “sociedad del conocimiento” en la era del postcapitalismo, planteó a la administración nuevos retos a resolver; el más importante quizá, sea el de la aparición de una “Economía del Conocimiento”(Valez) que deriva de la conciencia global de la finitud de los recursos naturales.

El tiempo presente ha desechado la idea de la riqueza como sinónimo de la explotación de los ecosistemas; incluso, el concepto de riqueza material va perdiendo fuerza frente a la nueva valía del conocimiento y el saber humanos. De acuerdo con los teóricos, en ese contexto sólo prevalecerán las “organizaciones con procesos que les permitan concebir modos eficaces para poder operar y ser efectivas, en un entorno caracterizado por nuevos modos de producción y modernos y vertiginosos procesos tecnológicos; organizaciones que sepan aprovechar el conocimiento existente y ser productoras a su vez de conocimiento, es decir, organizaciones del conocimiento” (*Op. cit.*)

Todo ello, estos “saltos cualitativos”, plantean a la administración, y con ésta a las organizaciones, la necesidad de nuevos paradigmas y métodos que le permitan responder a las exigencias del contexto social al cual pertenece. De esta forma, arribamos a la aparición de la “Teoría de Sistemas” de Ludwig Von Bertalanffy, que plantea una mejor comprensión de las distintas teorías administrativas y, una vez aplicada a las mismas, es capaz de revolucionar “profundamente los antiguos modelos que se tenían” (*Op. cit.*).

De acuerdo con nuestros autores, ha sido “el cambio dinámico y no la evolución” lo que ha transformado a la ciencia administrativa. Ese dinamismo también ha influenciado profundamente la acción de las empresas, que han debido crear nuevos modelos, tanto administrativos como de comprensión de la realidad, para responder a las variantes inusitadas de los últimos años en las sociedades humanas. Ello supone un cambio sustancial en la teoría administrativa, pues ha pasado de obviar la ‘irregularidad’ a adaptarse a ella, e incluso, a tratar de intervenirla para “mantener la estabilidad en el desequilibrio”.

No obstante a dichos cambios paradigmáticos, la nueva teoría, tendiente a la apertura, interacción y adaptabilidad de las organizaciones como sistemas, que son a su vez, observadas como parte de sistemas generales, todavía no termina de configurarse, ya que “la noción de sistemas está asociada a un nuevo modelo de ciencia” todavía inacabado(*Op. cit.*). Autores como Edgar Morin (Morin, 1994). advierten la necesidad de ampliar las distintas teorías, conformándolas en una Teoría General de la Organización, que rebase el pragmatismo de los esquemas teóricos y metodológicos propuestos hasta ahora en función de la actividad de las empresas. A ello, habría que agregar un planteamiento más depurado del ser humano – actor esencial en la teoría administrativa, sea como trabajador, cliente o productor-, ya visto antes, en las teorías con sistemas abiertos, como un ser complejo e incluso integral.

Por ahora, el mayor aporte de los sistemas abiertos inscritos en una incipiente Teoría General de la Administración está, precisamente y como se ha dicho ya, en la observación del entorno como un factor determinante para la aplicación de los modelos de organización. Ello es especialmente visible en la Teoría de la contingencia, la cual enfatiza “la variable ambiente”,( Mora Fausto y Aguilar Aguilar, p. 36) al modificar la relación recíproca entre éste y la organización, de forma que la misma “se vuelca del interior



al exterior, donde, sólo a partir de las demandas ambientales, la organización debe responder y modificarse para adaptarse, dependiendo de la estrategia de sobrevivencia que ésta determine”.

Dicha teoría destaca, entonces, que las características del ambiente o entorno son “las que condicionan las características organizacionales y que es en el ambiente donde pueden hallarse las explicaciones causales de éstas últimas” (Mora Fausto y Aguilar Aguilar). También plantea que la organización, como su administración, forma parte y es dependiente de un sistema integrado por subsistemas “y enmarcado dentro de límites identificables con la relación a su suprasistema ambiental”. En ese sentido, señalan nuestros autores, “no existe una manera única y mejor (The Best Way) de organizar”.

Tal enunciado plantea una nueva posibilidad de apertura, en términos de no rigidez, a la ciencia administrativa, que de esta forma estaría posibilitada a variar sus teorías y métodos organizacionales, en función de lo que la estructura externa le presente, ya como necesidades sociales o retos a desarrollar para el mejoramiento de las empresas. Sobre esas líneas, ya Burns y Stalker habían encontrado una diversidad de métodos y procedimientos administrativos, con base en la cual “clasificaron a las empresas como mecanicistas y orgánicas; éstas últimas... se adaptan a condiciones inestables cuando surgen problemas y exigencias de acción que no pueden ser fragmentadas y distribuidos entre especialistas en una jerarquía claramente definida. Apropia para condiciones ambientales de cambio e innovación” (Mora Fausto y Aguilar Aguilar).

De tal forma, entonces, que nos encontramos ante la transformación del paradigma en las ciencias administrativas, derivado, a su vez, de la transformación del modelo de pensamiento vigente; la teoría administrativa ha abandonado paulatinamente la visión del método analítico a ultranza y con éste, el reduccionismo y el determinismo que le son afines, al pensar al mundo, ya como un conjunto de partículas elementales, esenciales, o bien, como una cadena de causas y efectos que se suceden y se recrean a sí mismos en una cadena interminable; estamos ante “la emergencia de la Era de los Sistemas” donde –escribíamos al comienzo– azar, propósito y voluntad tienen cabida en una nueva visión y método que considera a la realidad como una red de sistemas donde las cosas se mueven en función de la relación entre productor y producto.

Por otra parte, y dada la emergencia de nuevos fenómenos, como la cibernética, el nuevo valor del conocimiento y el propio dinamismo de las sociedades contemporáneas, se agudiza la necesidad de una gran transformación sobre los modelos de pensamiento, que también incluyen a la ciencia administrativa. Ante la previsible escasez de productos y materiales, que ya es palpable con elementos como la energía y el agua, teóricos como Tadaichi Saikaya (Sakaiya, 1995) avizoran la emergencia de una “sociedad que tenderá a consumir una gran cantidad de tiempo y saber y tendrá menos interés en la cantidad de bienes materiales”, pues el conocimiento será “una necesidad vital en una atmósfera caracterizada por la diversificación y una subjetividad social en mutación constante que obligará con frecuencia a optar con rapidez”.

Ello plantea a las empresas una nueva forma de valorar aspectos como la producción, el trabajo y el entorno, que pesa como nunca antes para la planeación y aplicación de los métodos organizacionales que deberán emplear. Han de ejercer, como lo hacen desde algunas décadas, en “un entorno constreñido, altamente competitivo, en una fuerte turbulencia económica y social, donde el cambio ha dejado de ser un accidente del trayecto, para convertirse en la forma natural en que deben operar, para subsistir y desarrollarse” (Toffler, 1990).

Además, lo que antes fue materia ‘interior’, como la fuerza laboral, depende ahora del entorno; las principales tendencias y cambios externos que atañen al universo de la administración aplicada a las empresas, tienen ahora que ver con la medición del exterior, en aspectos como los “cambios en las preferencias de los consumidores, tipo y formas de la competencia, regulaciones que afecten al negocio,



amenazas de que se incorporen productos sustitutos, etcétera”, por un lado, y por otro –un macro-entorno- con las “tendencias que afectan a la generalidad, como la del comercio electrónico” y, en un sentido más amplio, con entornos más significativos para nuestro universo empresarial, como el tecnológico, económico, social, político y ecológico.

En ese contexto, para nuestros autores el cambio paradigmático más significativo es el de la eficiencia (la relación entre insumos-gastos con resultados-ingresos), cuya lógica es, grosso modo, obtener los máximos resultados con los mínimos recursos; este factor dependía específicamente del contexto interno de la empresa; sin embargo, dado que ahora tenemos entornos cada vez más convulsos, el concepto de eficiencia ha dejado de ser suficiente para asegurar el desarrollo de la misma. Es decir, que ahora, no sólo basta con ser eficientes, hay que ser “eficaces, hacer las cosas bien”, más cuando se trata de la relación que se guarda con el entorno y los consumidores; esto se logra al enfatizar el logro de objetivos y resultados, en la creación de valores y en “un enfoque proactivo (del futuro al presente)”. De esta forma, la unión de ambos factores y la inclusión constante de la innovación, podrá asegurar el desarrollo positivo de la empresa que, vista como un sistema y a la vez parte de un sistema, dependerá de su capacidad para adaptarse y dar respuesta a las demandas de su ambiente para sobrevivir.

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María del Carmen Arias Valencia, [arias\\_k2@hotmail.com](mailto:arias_k2@hotmail.com), Universidad Michoacana de San Nicolás de Hidalgo

Marcela Patricia del Toro Valencia, [didáctica.marcelad@gmail.com](mailto:didáctica.marcelad@gmail.com), Universidad Michoacana de San Nicolás de Hidalgo

Cuauhtémoc Guerrero Dávalos, [cmgj6819@hotmail.com](mailto:cmgj6819@hotmail.com), Universidad Michoacana de San Nicolás de Hidalgo



# LA PERCEPCIÓN DE LOS ESTUDIANTES EN LA DIVISIÓN ACADÉMICA DE CIENCIAS ECONÓMICO ADMINISTRATIVAS EN CUANTO AL PROGRAMA DE TUTORÍAS

Olga Beatriz Sánchez Rosado, Universidad Juárez Autónoma de Tabasco  
 Carlos Alberto Paz Gómez, Universidad Juárez Autónoma de Tabasco  
 María del Carmen Ancona Alcocer, Universidad Juárez Autónoma de Tabasco  
 Cecilia García Muñoz Aparicio, Universidad Juárez Autónoma de Tabasco  
 María del Carmen Navarrete Torres, Universidad Juárez Autónoma de Tabasco

## RESUMEN

*La tutoría es una herramienta importante en el avance de las universidades ya que ayuda a los estudiantes en su desarrollo tanto académico como personal a lo largo de su trayectoria en la Universidad. En el presente estudio se muestra la aplicación de un instrumento para evaluar el desempeño la tutoría y de esta manera poder obtener la percepción de los estudiantes de la División Académica de Ciencias Económico Administrativas en cuanto al Programa Institucional de Tutorías en la Universidad Juárez Autónoma de Tabasco, la cual será de mucha utilidad para que se pueda aplicar adecuadamente el citado Programa en la División. La investigación fue de tipo cuantitativa con un muestreo aleatorio estratificado, enfocado hacia la evaluación de la efectividad del programa tutorías tomando en consideración tres factores: académico, administrativo y calidad en el servicio.*

**PALABRAS CLAVES:** Tutoría, percepción, universidad.

## THE PERCEPTION OF THE STUDENTS IN THE ACADEMIC DIVISION OF SCIENCES ECONOMIC ADMINISTRATIVE AS FOR THE PROGRAM OF TUTORSHIPS

### ABSTRACT

*The tutorship is an important tool in the advance of the universities since it helps the students in his development so much academic as personnel along his path in the University. In the present study the application of an instrument appears to evaluate the performance the tutorship and hereby Administrative officers are able to obtain the perception of the students of the Academic Division of Sciences Economically as for the Institutional Program of Tutorships in the Universidad Juárez Autónoma de Tabasco, which will be many usefulness in order that it could take to him adequately the Program of Tutorships in the Division. The investigation was of type quantitative with a random simple sampling and was focused towards the evaluation of the efficiency of the program tutorships taking.*

**KEYWORDS:** Tutorship, perception, university

### INTRODUCCIÓN

En la Universidad Juárez Autónoma de Tabasco uno de los objetivos del Programa Institucional de Tutorías es garantizar el logro de la formación integral del alumno para mejorar la calidad de su proceso educativo y este se sustenta y tiene congruencia con el Reglamento de Tutorías, el cual establece disposiciones que sientan las bases para hacer más eficiente el funcionamiento de este Programa; la operatividad del Modelo Educativo Flexible requiere que existan condiciones que le permitan poner en



práctica sus fundamentos, dimensiones y áreas de formación, y es por ello que el PIT en donde se desarrolla una relación entre el tutor y el tutorado es una estrategia pedagógica implementada para acompañar la trayectoria escolar del alumno (Universidad Juárez Autónoma de Tabasco, 2011). Gómez-Collado (2012) comenta que las instituciones educativas trabajan con programas tutoriales con diversos puntos de vista y estrategias de intervención, entre ellas se pueden mencionar las áreas académicas, personales, profesionales, afectivas y asistenciales por señalar algunas. Los programas de tutoría académica frecuentemente funcionan a través de dos modalidades: individual y grupal, citando a Sanz (2001:28) éste indica que “en el enfoque del asesoramiento, el orientador centra su acción de manera práctica únicamente en el asesoramiento —individual y en grupos— a los estudiantes”, constituyendo una actividad complementaria del docente.

## REVISIÓN LITERARIA

### Tutoría

La tutoría tiene un carácter preventivo y formativo para que el estudiante curse sus materias a lo largo de su carrera, y si se le presenta alguna problemática, lo pueda resolver con la guía y el acompañamiento del tutor. De acuerdo con Neva (s.f.), la tutoría se considera como instrucción y guía de un estudiante por un tutor en un proceso de aprendizaje uno a uno. El sistema tutorial ha ido obteniendo seguidores en cuanto ha demostrado ser efectivo en la medida que ha inducido el trabajo individual bajo una guía. En la orientación de la tutoría, el tutor y tutorado participan de manera personal, y esta participación parece beneficia a los estudiantes en su desarrollo académico, para que este pueda lograr tener mejores hábitos de convivencia social y en su imagen personal.

La tutoría es considerada como una actividad encargada de proporcionar a los estudiantes las herramientas y ayuda indispensable para que éstos cubran con éxito sus metas académicas, personales y profesionales que se plantearon en un principio al ingresar a la universidad. De igual manera de acuerdo con Gómez-Collado (2012), es una acción pedagógica que trata de beneficiar a los estudiantes, ayudándolos por parte del docente en situaciones de tipo educativas a manera de generar un modelo educativo que ayude al proceso de enseñanza-aprendizaje tanto de manera individual como grupal, formando parte sustancial de la currícula en la cual se integran los conocimientos, procedimientos, valores y actitudes coordinadas a los estudiantes con capacidades e intereses definidos.

### Programas de Tutorías en las Instituciones de Educación Superior

En México, de acuerdo con la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES, 2001), cuando se hizo la propuesta orientada a propiciar la implantación de un programa institucional de tutorías se analizaron las principales causas del rezago o abandono de los estudios, dado que su identificación es necesaria para la estructuración de alternativas de acción que ayuden a contrarrestarlas. Se llevó a cabo una reflexión sobre la tutoría como estrategia viable, en conjunto con otras acciones institucionales, para promover el mejoramiento de la calidad de la educación superior. Para cumplir con el objetivo de construir una propuesta de programa, el grupo interinstitucional, convocado por ANUIES, convino en la necesidad de trabajar sobre una definición de tutoría, aceptada por todos sus integrantes, así como de precisar la concepción y los objetivos de un sistema institucional de tutoría académica, en el marco de las características de las Instituciones de Educación Superior (IES) mexicanas, lo cual tuvo como resultado la propuesta en la que se hace indispensable, la asesoría académica y los programas para la mejora de la calidad del proceso educativo. La propuesta para implantar un Programa Institucional de Tutoría, señaló la importancia de determinar los compromisos de cada uno de los actores universitarios en el desarrollo del programa. Un programa institucional de tutoría, en esa época podría tener un efecto positivo en la resolución de los problemas antes indicados y servir como herramienta para elevar la eficiencia terminal de las universidades y fortalecer la formación integral



del estudiante. De acuerdo con ANUIES (2002, citado por Orduño y Nabor, 2009) la educación y la tutoría son factores importantes que se deben de considerar en la formación para la vida y el desarrollo integral de las personas. De esta manera las universidades han implementado el programa de tutorías a partir de que fue considerado como un requisito que establece en México la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES).

El proceso educativo y sus elementos de apoyo como la tutoría son factores determinantes en el desarrollo del ser humano, señala que uno de los objetivos de la tutoría es fomentar la capacidad crítica, creativa y el rendimiento académico de los estudiantes, así como el mejoramiento de su transformación social y personal y por ende la eficiencia terminal en las universidades. En este sentido, Romo (2005:13) afirma que el Programa de Desarrollo Integral de los alumnos tiene como objetivo: “Apoyar a los alumnos del SES (Sistema de Educación Superior), con programas de tutoría y desarrollo integral, diseñados e implementados por las IES, de suerte que una elevada proporción de ellos culmine sus estudios en el plazo previsto y logre los objetivos de formación establecidos en los planes y programas de estudio”.

De acuerdo con la Universidad de Guadalajara (2004), los principales problemas a resolver por la tutoría son: Rezago, deserción y bajos índices en la eficiencia terminal en las Instituciones de Educación Superior: tanto la deserción como el rezago son condiciones que afectan el logro de una alta eficiencia terminal en las instituciones. En este sentido es de vital importancia para las IES lograr índices de aprovechamiento y de eficiencia terminal satisfactorios, para cumplir con el objetivo de responder a las demandas sociales con más y mejores egresados que, al mismo tiempo, puedan lograr una incorporación exitosa al mercado de trabajo. Este tipo de problema se da de la siguiente forma:

- 1.1) Abandono o suspensión voluntaria y definitiva de los estudios y del sistema de educación superior por parte del alumno.*
- 1.2) Salida de alumnos debido a deficiencias académicas y bajo rendimiento escolar.*
- 1.3) Cambio de carrera (el alumno continúa en la misma institución pero se incorpora a otra cohorte generacional) o de institución.*
- 1.4) Baja de los alumnos que alteran el orden y la disciplina institucional. Generalmente obstaculiza el ingreso a otra escuela o facultad.*

Dentro de la problemática que afecta la trayectoria escolar podemos encontrar las siguientes causas: Desarticulación familiar, Desadaptación al medio, por su origen sociocultural, Estudiantes que trabajan, Desubicación en propósitos de vida, Inadecuada opción vocacional. Problemas económicos, Perfiles de ingreso inadecuados, Falta de hábitos de estudio, Problemas físicos de salud. Es por lo anterior que la tutoría se considera una estrategia para mejorar la calidad de la Educación Superior, sin embargo también es pertinente considerar la importancia los factores sociológicos y las características socioeconómicas y familiares de los estudiantes, como son: la posición económica de la familia, el nivel de escolaridad y ocupación de los padres y la calidad del medio ambiente que rodea al estudiante, las cuales influyen en forma significativa en el rendimiento escolar de los mismos. Finalmente también es importante considerar, en los estudiantes, los factores psicológicos, nutricionales y de salud.

#### El Programa Institucional de Tutorías en la Universidad Juárez Autónoma de Tabasco

De acuerdo con Alcaraz (2011) en la Universidad Juárez Autónoma de Tabasco, fue en el año 2000 cuando se impulsó formalmente su Programa Institucional de Tutorías (PIT), como una estrategia para apoyar el Modelo Educativo basado en la formación integral del estudiante; iniciando este proyecto involucrando a comisiones de profesores destacados de cada una de sus Divisiones Académicas, capacitándolos, formándolos y estableciendo una estructura organizacional que asegurara su funcionamiento mediante la definición de su operatividad. Es así como en el Programa Institucional de Tutorías de la Universidad Juárez Autónoma de Tabasco se puede visualizar claramente su misión, visión,



objetivos y reconocer un marco normativo, contextual y conceptual, el cual clarifica las tendencias y orientaciones en este campo; de igual manera, se hace un análisis de la problemática escolar de deserción, aprovechamiento, rezago, eficiencia terminal y de la distribución de la matrícula que le permite justificar esta estrategia; haciendo un planteamiento operativo que ve desde el nivel directivo tanto central como divisional, la proposición de una Comisión Institucional de Tutorías, y once Comisiones Divisionales como la participación de tres actores principales, el Programa Institucional de Tutoría, la formación integral del alumno y la mejora de la calidad del proceso educativo.

### **ANTECEDENTES Y EVOLUCIÓN DEL PROGRAMA DE TUTORÍAS EN LA DIVISIÓN ACADÉMICA DE CIENCIAS ECONÓMICO ADMINISTRATIVAS (DACEA)**

El programa de tutorías en la DACEA se inicia en enero del año 2004 a raíz de la implementación del Modelo Educativo denominado Flexibilidad Curricular que fue aprobado por el Consejo Universitario en el agosto de 2003 donde además se presentó la reestructuración de las Licenciaturas de la DACEA "... bajo la modalidad de un modelo con Enfoque de Flexibilidad Curricular, modelo que la UJAT puso en marcha en agosto de 2003. La DACEA, por las características propias de la demanda educativa inició con este proceso a partir de enero de 2004. El modelo con este enfoque se basa en la movilidad del alumno con la asesoría de un tutor que le permite escoger su trayectoria escolar durante su formación profesional". (Universidad Juárez Autónoma de Tabasco, 2004:17)

A casi una década de haberse iniciado, se han tomado acciones concretas para el desarrollo del Programa Institucional de Tutorías, sin embargo a la fecha no se ha realizado formalmente una autoevaluación integral del mismo. Los análisis presentados son de escuelas aisladas y con diferentes enfoques, por lo que no se puede sopesar un impacto cercano a la realidad en cuanto a los posibles resultados del Programa Integral de Tutorías en la UJAT. Por otra parte, el tema de la Tutoría, aunque de forma aislada se ha abordado desde diferentes perspectivas, tales como la forma de ejercer la tutoría, las principales experiencias en torno a la misma y la gestión administrativa como apoyo para la tutoría. También se ha dado importancia a la tutoría integral en el sentido de apoyar al estudiante a través de una red de Consultorios Psicopedagógicos para subsanar algunas problemáticas de tipo personal y psicológico.

#### **Percepción de la Tutoría**

La percepción, a efecto de lograr una interpretación lo más acertada posible acerca de la realidad que otros ven, puede tener un enfoque más cualitativo que cuantitativo. En el caso de la percepción al respecto del ejercicio de la tutoría, la situación puede tornarse confusa ya que básicamente se trata de un servicio educativo, por lo que indagar cómo ven o experimentan éste servicio los destinatarios puede arrojar inconsistencias desde la perspectiva de que un servicio está considerado como intangible, heterogéneo, perecedero y con características de inseparabilidad y de especialidad. Es decir que el tutor, quien presta el servicio puede presentar variantes ante quien recibe el servicio, pero además debe ser un especialista formado y capacitado para brindar la tutoría. Por otra parte de acuerdo con el concepto de percepción, Díaz Barriga (2008) explica que "... reconocemos la presencia de una dialéctica entre la información conceptual, juego de subjetividades en el proceso de investigación (subjetividades de los entrevistados y subjetividades de los investigadores) e información empírica producto de las entrevistas".

### **METODOLOGÍA**

El enfoque de esta investigación fue cuantitativo con un alcance descriptivo de tipo no experimental transeccional, se aplicó un muestreo aleatorio estratificado, ya que se consideró a los alumnos de las cinco licenciaturas que actualmente se imparten en la División Académica: Economía, Administración, Contaduría Pública, Relaciones Comerciales y Mercadotecnia.



### Población

El estudio se realizó en la División Académica de Ciencias Económico Administrativas (DACEA) de la Universidad Juárez Autónoma de Tabasco (UJAT). La categoría que se revisó en ésta investigación fue la percepción del desempeño del tutor por parte de los tutorados. La población de estudio o los sujetos encuestados fueron estudiantes inscritos en la DACEA/UJAT, durante el ciclo escolar septiembre 2012 – enero 2013. La muestra fue probabilística de tipo aleatorio estratificado. El tamaño de la muestra se determinó de la siguiente forma, de acuerdo con los objetivos de la investigación se sentaron los siguientes criterios para encontrar la población de estudio.

Criterios de inclusión:

- Ser estudiante de alguna de las Licenciaturas que se imparten en la DACEA/UJAT.
- Estar inscrito en el ciclo escolar septiembre 2012 – enero 2013.
- Cursar del segundo semestre en adelante.
- Tener o haber tenido un tutor asignado.

Criterios de exclusión:

- No ser estudiante de la DACEA/UJAT.
- No estar inscrito en el ciclo escolar septiembre 2012 – enero 2013
- Cursar Primer semestre
- No tener o no haber tenido un tutor asignado.

La población de alumnos que reunieron las anteriores características, de acuerdo a los datos recabados en la Dirección de Servicios Escolares de la UJAT y en la Coordinación de Servicios Escolares de la DACEA, fueron: Total de estudiantes de la DACEA inscritos en el ciclo escolar septiembre 2012 – enero 2013: 4,056. Los cuáles están divididos de la siguiente forma:

Administración	Contaduría Pública	Economía	Rels. Comerciales	Mercadotecnia
1362	1263	323	587	521

Es pertinente aclarar que no se tomaron en cuenta los alumnos inscritos en el Sistema a Distancia de la DACEA, debido a que el número no es significativo, pero principalmente porque el sistema de tutorías en ésta modalidad es principalmente a través de la internet.

### Muestra

Para conocer el tamaño de la muestra se necesitó realizar un cálculo bajo la siguiente fórmula:

$$n = \frac{Z^2 pqN}{(N - 1)e^2 + Z^2 pq}$$

Al despejar la fórmula queda de la siguiente forma:



$$n = \frac{(1.96)^2(0.5)(0.5)(4056)}{(4056 - 1)(0.05)^2 + (1.96)^2(0.5)(0.5)}$$

Donde:

*“n” es el tamaño de la muestra.*

*“Z” es igual al nivel de confianza requerido para generalizar los resultados hacia toda la población.*

*“p q” se refiere a la variabilidad del fenómeno estudiado.*

*“e” Indica la precisión con que se generalizarán los resultados o error de estimación.*

*“N” es el tamaño de la población.*

*Para llevar a cabo la operación se decidió trabajar con un 95% de confianza y con un 0.5% de error de estimación.*

Lo anterior significa que si un tamaño de la muestra se calcula utilizando un 95% de confianza, la probabilidad de los datos de la muestra de que resulten idénticos en la población será igual al 95% y habrá un 5% de probabilidad de que difieran. El nivel de precisión, simbolizado por “e” significará la precisión con la que se generalizarán los resultados. Este valor permite calcular el intervalo en donde se encuentran los verdaderos valores de la población. Una vez especificado lo anterior y sustituyendo los valores de la fórmula arriba mencionada, se tiene que:

$$n = \frac{(1.96)^2(0.5)(0.5)(4056)}{(4056 - 1)(0.05)^2 + (1.96)^2(0.5)(0.5)}$$

$$\frac{3895.38}{(10.1375 + 0.9604)}$$

$$\frac{3895.38}{11.0979} = 351$$

El resultado fue de 351 cuestionarios para tutorados. Sin embargo se hizo un muestreo probabilístico estratificado proporcional, de acuerdo al número de alumnos que están inscritos en cada licenciatura que consideraremos subgrupos por lo que hacemos la siguiente operación para obtener el cálculo del factor de proporción:  $k = n/N = 0$

Se sustituye:  $k = 351/4056 = 0.09$

Quedando de la siguiente forma:

Licenciatura en Administración:  $1362 (0.09) = 122.5$  (Se cerró a 123 cuestionarios).

Licenciatura en Contaduría Pública:  $1263 (0.09) = 113.67$  (Se cerró a 114).

Licenciatura en Economía:  $323 (0.09) = 29$

Licenciatura en Mercadotecnia:  $521 (0.09) = 47$

Licenciatura en Relaciones Comerciales:  $587 (0.09) = 53$

Teniendo como resultado, ajustando cantidades, la aplicación de **366 cuestionarios** a los alumnos de la DACEA- UJAT que cumplieron con los requisitos de inclusión para ser susceptibles de ser encuestados. El procedimiento que se planteó para el análisis de los datos será a través del programa Excel y luego se trasladará a SPSS17 Multilenguaje Full para su correspondiente análisis.



### Instrumento

A los tutorados se les aplicó una encuesta anónima consistente en 20 preguntas realizadas bajo una escala tipo Likert. Dicho instrumento está basado en el publicado en el libro “Programas Institucionales de Tutoría” editado por la ANUIES (2001) que tiene como objetivo evaluar el desempeño de la tutoría y conocer la opinión de los estudiantes tutorados acerca del programa y de sus tutores. Fue aplicado durante el periodo de Septiembre 2012 a enero 2013.

### **RESULTADOS**

De los 366 encuestados 161 son hombres y 205 mujeres. Esta situación reproduce las cifras generales del total de alumnos que asisten a la DACEA, ya que la oficina de Servicios Escolares reporta una mayor cantidad de estudiantes mujeres inscritas. El mayor número de encuestados se concentró en los semestres: primero (69), quinto (57), tercero (53), cuarto (46) y séptimo (43). Lo anterior resulta importante ya que la tutoría es obligatoria para los alumnos hasta que hayan acreditado 45% de créditos de la currícula de su carrera, situación que se observa cuando han cursado los cinco primeros semestres.

En cuanto a la edad de los estudiantes encuestados se observa que las frecuencias más altas fueron para las edades de 20 y 21 años con 75 entrevistados cada una. Posteriormente le siguieron 59 estudiantes de 19 años y 52 de 22 años. Se destaca también la presencia de las edades de 29, 30 y 32 años con un encuestado cada una. Esto resulta interesante ya que al tener estudiantes que ya han rebasado la juventud temprana y que pueden considerarse maduros, habría que detectar su opinión específica respecto al programa de tutorías. Entre los resultados preliminares podemos distinguir interesantes hallazgos en torno a la satisfacción que los estudiantes de la DACEA/UJAT tienen con respecto al Programa de Tutorías y en relación al tutor que les fue asignado.

Se realiza como primera parte la interpretación de estos dos cuestionamientos (pregunta 19 y pregunta 20 del instrumento), ya que se ha considerado que arrojan interesantes datos con respecto a la percepción que los alumnos tienen de la forma en cómo se lleva a cabo el programa y con respecto al tutor que les fue asignado. En términos generales, con respecto a su satisfacción acerca del Programa de Tutorías, los resultados más altos fueron los siguientes:

- Licenciatura en Economía fue la respuesta: más o menos de acuerdo (12.4%)
- Licenciatura en Administración: Totalmente de acuerdo (45.7%)
- Licenciatura en Contaduría Pública: En desacuerdo (44.1%),
- Licenciatura en Mercadotecnia: De acuerdo (19.7%)y
- Licenciatura en Relaciones Comerciales: Totalmente en desacuerdo (27.3%).
- 

Por otra parte al responder acerca de su satisfacción con respecto al tutor que les fue asignado, las respuestas con los más altos porcentajes son los siguientes:

- Licenciatura en Economía (10.8%): Más o menos de acuerdo
- Licenciatura en Mercadotecnia (18.1%): Más o menos de acuerdo
- Licenciatura en Administración Totalmente de acuerdo (41.7%),
- Licenciatura en Contaduría Pública: Más o menos de acuerdo (43.9%) y
- Licenciatura en Relaciones Comerciales: Totalmente en desacuerdo (28.6%).

La principal observación es la coincidencia que se muestra en cuanto a la respuesta Totalmente en desacuerdo de los estudiantes de la Licenciatura en Relaciones Comerciales en ambos cuestionamientos. Los números marcan que la mayoría de los tutorados de ésta carrera no están satisfechos ni con el



programa de tutorías, ni con el tutor que les fue asignado. Estos resultados se consideran como un punto de alerta para revisar la situación de dicha percepción por parte de los estudiantes de éste grupo. Es importante aclarar que los entrevistados forman parte de las últimas generaciones que cursan dicha Licenciatura ya que la carrera con la que se sustituirá este programa es la de Mercadotecnia, por lo que Relaciones Comerciales está por desaparecer. Otro aspecto a destacar es que también en cuanto a la Licenciatura en Administración en ambos cuestionamientos las respuestas que obtuvieron los más porcentajes fue: Totalmente de acuerdo, por lo que éste los alumnos de esta licenciatura tienen una buena percepción del programa y del tutor que les fue asignado.

## CONCLUSIONES

Este ejercicio que consiste en analizar la percepción de los estudiantes con relación a una estrategia para apoyar en la formación de sus estudios profesionales, es un primer acercamiento en la División Académica de Ciencias Económico Administrativas para evaluar la aplicación del Programa Institucional de Tutorías bajo en enfoque de un instrumento validado por la propia ANUIES. La DACEA, es una de las escuelas con mayor matrícula de la UJAT y una de las de mayor antigüedad y tradición en el Estado de Tabasco, por lo que de lo anterior se desprende la importancia de hacer frente a una problemática, que es común en muchas instituciones, pero no por ello poco importante, es decir el rezago académico y la eficiencia terminal. Es así que a diez años de haber implementado en la citada institución el Programa Institucional de Tutoría, abordamos la evaluación del mismo con la finalidad de proponer y promover nuevas estrategias que nos lleven a continuar elevando la calidad educativa. Es probable que sea necesario realizar cambios de fondo y también cambios de paradigmas a fin de generar resultados que a mediano plazo puedan ser la punta de lanza para obtener mejores resultados, con la finalidad de fortalecer el objetivo de la educación superior: formar profesionales altamente capacitados.

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## CURRICULUMS

Olga Beatriz Sánchez Rosado; Maestra en Mercadotecnia y Maestra en Psicoterapia Gestalt, candidata a doctor en Psicoterapia Gestalt Relacional y profesora investigadora en la Universidad Juárez Autónoma de Tabasco; certificada por la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA); pertenece al Sistema Estatal de Investigadores del Estado de Tabasco en México y al Programa del Mejoramiento al Profesorado (PROMEP). Dirección: Av. Universidad s/n zona de la cultura col. Magisterial 86040, División Académica de Ciencias Económico Administrativas México.betytab@hotmail.com

Carlos Alberto Paz Gómez; Maestro en Administración y profesor investigador en la Universidad Juárez Autónoma de Tabasco; certificado por la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA); pertenece al Sistema Estatal de Investigadores del Estado de Tabasco en México y al Programa del Mejoramiento al Profesorado. Dirección (PROMEP); Av. Universidad s/n zona de la cultura col. Magisterial 86040, calpaz@hotmail.com

María del Carmen Ancona Alcocer; Maestra en Administración, Directora de la División Académica de Ciencias Económico Administrativas y profesora investigadora en la Universidad Juárez Autónoma de Tabasco; certificada por la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA) y al Sistema Estatal de Investigadores del Estado de Tabasco en México y pertenece al Programa del Mejoramiento al Profesorado (PROMEP). Dirección: Av. Universidad s/n zona de la cultura col. Magisterial 86040, División Académica de Ciencias Económico Administrativas México.caraa@hotmail.com

Cecilia García Muñoz Aparicio; Maestra en Administración, Coordinadora de Investigación y Posgrado en la División Académica de Ciencias Económico Administrativas y profesora investigadora en la Universidad Juárez Autónoma de Tabasco; certificada por la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA); pertenece al Sistema Estatal de Investigadores del Estado de Tabasco en México y al Programa del Mejoramiento al Profesorado (PROMEP) Dirección: Av. Universidad s/n zona de la cultura col. Magisterial 86040, División Académica de Ciencias Económico Administrativas México.flamingos1999@hotmail.com

María del Carmen Navarrete Torres Licenciada en Ciencias y Técnicas de Información con Maestría en Administración. Profesor investigador de la División Académica de Ciencias Económico Administrativas de la Universidad Juárez Autónoma de Tabasco, académico certificado por la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA), miembro del Sistema Estatal de Investigadores del Estado de Tabasco. mallynav@yahoo.com.mx



**ANEXO 1: INSTRUMENTO PARA EVALUAR EL DESEMPEÑO DE LA TUTORÍA**

CUESTIONARIO

LICENCIATURA \_\_\_\_\_ SEMESTRE \_\_\_\_\_ SEXO \_\_\_\_\_ EDAD \_\_\_\_\_

Introducción: Este instrumento de evaluación tiene el propósito de conocer la forma en que los tutores de la División Académica de Ciencias Económico Administrativas realizan sus actividades de tutoría desde la perspectiva de los tutorados. (ANUIES, 2001) con la finalidad de conocer el grado de satisfacción de los alumnos.

Lea cuidadosamente cada pregunta y marque con una “ X ” la respuesta que más se acerque a su opinión de acuerdo a la escala señalada.

Desempeño del tutor		Totalment e de acuerdo	De acuerd o	Más o menos de acuerdo	En desacuerd o	Totalmente en desacuerdo
No	Pregunta					
1	Muestra el tutor buena disposición para atender a los alumnos.					
2	La cordialidad y capacidad del tutor logra crear un clima de confianza para que el alumno pueda exponer sus problemas					
3	Trata el tutor con respeto y atención a los alumnos					
4	Muestra el tutor interés en los problemas académicos y personales que afectan el rendimiento de los alumnos					
5	Muestra el tutor capacidad para escuchar los problemas de los alumnos					
6	Muestra el tutor disposición a mantener una comunicación permanente con el alumno					
7	Tiene el tutor capacidad para resolver dudas académicas del alumno					
8	Tiene el tutor capacidad para orientar al alumno en metodología y técnicas de estudio					
9	Tiene el tutor capacidad para diagnosticar las dificultades y realizar las acciones pertinentes para resolverlas					
10	Tiene el tutor capacidad para estimular el estudio independiente					
11	Posee el tutor formación profesional en su especialidad					
12	Posee el tutor dominio de métodos pedagógicos para la atención individualizada o grupal					
13	Es fácil localizar al tutor que tiene asignado					
14	El tutor conoce suficientemente bien la normatividad institucional para aconsejarle las opciones adecuadas a sus problemas escolares					
15	La orientación recibida de parte del tutor le ha permitido realizar una selección adecuada de cursos y créditos					
16	El tutor lo canaliza a las instancias adecuadas cuando tiene algún problema que rebasa su área de acción. (Solamente responda esta pregunta si lo ha requerido).					
17	Su participación en el programa de tutoría ha mejorado su desempeño académico					
18	Su integración a la universidad ha mejorado con el programa de tutoría					
19	Es satisfactorio el programa de tutoría					
20	El tutor que le fue asignado es adecuado					

Fuente: ANUIES (2001). Programas institucionales de tutoría. Una propuesta de la ANUIES para su organización y funcionamiento en las instituciones de educación superior, Ed. Asociación Nacional de Universidades e Instituciones de Educación Superior, Serie Investigaciones, 2ª. Edición 16



# **MEDICIÓN DEL CLIMA ORGANIZACIONAL Y SU RELACIÓN CON EL LIDERAZGO EN UNA FRANQUICIA DE COMIDA RÁPIDA EN LA CIUDAD DE TIJUANA, BAJA CALIFORNIA, MÉXICO**

Suisin Priscila Lam Lam, Universidad Autónoma de Baja California

Jessica Lizbeth Cisneros Martínez, Universidad Autónoma de Baja California

Loreto María Bravo Zanoguera, Universidad Autónoma de Baja California

Sósima Carrillo, Universidad Autónoma de Baja California

Ana Cecilia Bustamante Valenzuela, Universidad Autónoma de Baja California

## **RESUMEN**

*En México, las franquicias han proliferado en los últimos años, especialmente las de comida rápida, este tipo de organizaciones han representado una de las entradas de dinero más sólidas para la región, generando empleos, dando a proveedores de la localidad la oportunidad de consumir su producto y permitir el desarrollo de la urbe mediante la presencia de marcas reconocidas en los centros comerciales. Sin embargo la competencia en una organización se mide a través de la mejora continua, la cual permite perfeccionar procesos y una mejor atención a los clientes, este cambio exige tomar en cuenta a los empleados para que tengan claros los objetivos de la organización y actúen en base a ellos. Por ello el presente trabajo, permite identificar la importancia de un clima organizacional adecuado, que sensibilice a no solo reportar estados financieros adecuados, hacer estrategias de mercadotecnia o contratar personal, sino uno de sus mayores retos es lograr un clima interno agradable que permita que los empleados se sientan satisfechos y por ende aumenten su productividad. Sin embargo las organizaciones hacen caso omiso a este tópico lo que lleva a desaprovechar el potencial de los empleados así como evitar el cumplimiento de metas de la organización.*

**PALABRAS CLAVES:** Franquicias, mejora continua, clima organizacional

## **MEASUREMENT OF THE WORK ENVIRONMENT AND ITS RELATIONSHIP WITH THE LEADERSHIP IN FAST FOOD FRANCHISES IN TIJUANA, BAJA CALIFORNIA, MÉXICO**

### **ABSTRACT**

*In Mexico, the franchises have proliferated in recent years, especially fast food, these organizations have represented one of the strongest cash inflows to the region, creating jobs, and also provides the opportunity a giving local to consume their products. However, competition in an organization is measured through continuous improvement, which allows improve processes and better customer service. This change requires listen to the employees, have clear organizational goals and act based on them. Therefore, the present study measures the work environment and his relation with the leadership, in a fast food franchise, in the city of Tijuana, Baja California. However organizations ignore this topic leading to wasting the potential of employees and avoid compliance with organizational goals.*

**JEL:** M12

**KEYWORDS:** Franchises, leadership, work environment



## INTRODUCCIÓN

En México, las franquicias han proliferado en los últimos años, especialmente las de comida rápida, aunque algunas ya tienen bastante tiempo establecidas en el país, no deja de haber aperturas de franquicias especialmente en la ciudad de Tijuana, Baja California. Este tipo de organizaciones han representado una de las entradas de dinero más sólidas para la región, toda vez que son una fuente de generación de empleos, aprovechamiento de materias primas mexicanas ya que se compra a proveedores locales y además ayuda al desarrollo de la urbe a través de la presencia de marcas reconocidas en los centros comerciales. En los últimos años se ha dado prioridad a que las franquicias obtengan buenos resultados económicos, dejando de lado su contribución al desarrollo social. Hoy día, casi todo el trabajo de rutina se ha vuelto automatizado, desatendiendo así el elemento humano, el cual es esencial para que una organización se desarrolle exitosamente.

Por lo que para lograr un equilibrio entre el factor económico y el factor humano, los directivos no sólo deben interesarse en que el trabajador realice el trabajo con un buen nivel de eficiencia, sino también preocuparse por el ambiente laboral interno en que está inmersa su empresa. Para mantenerse competente una organización debe preocuparse por la mejora continua. Las ideas para perfeccionar los procesos y la atención a los clientes deben provenir, cada vez más, de los empleados que están cerca de los procesos internos y de los mismos clientes de la organización. Este cambio exige tomar en cuenta a los empleados para que tengan claros los objetivos de la organización y actúen en base a ellos. Para lograr progresos a largo plazo en la productividad es indispensable mejorar la calidad del entorno laboral. Los directivos de la organización y los profesionales de la administración de los recursos humanos deben unirse en la necesidad de crear en su organización un clima en el que verdaderamente se valore y se trate a las personas dignamente y así obtener mejores decisiones, más productividad y una mejor calidad del personal. Es en este aspecto en donde el liderazgo se percibe dentro de una empresa. Si existe un líder que concilie los aspectos productivos con los humanos, la organización estará en mejores condiciones para sobresalir en el mercado.

## REVISIÓN LITERARIA

El presente trabajo de investigación se centra en una franquicia que tiene sus inicios en el año 1997 con tres sucursales en la ciudad. Al cabo de algunos años, incrementa la cantidad de sucursales a cinco y actualmente la empresa tiene ocho sucursales en la ciudad de Tijuana, Baja California. El producto que se ofrece es un sándwich, en diferentes presentaciones e ingredientes. Los directivos han mostrado interés por aumentar la cantidad de franquicias en la ciudad, con todo, debido a la globalización, existe tanta competencia que es necesaria la diferenciación para atraer al cliente y para ello la mejor manera de atraerlo es dándole un excelente servicio o producto, y por supuesto, el mejor de los tratos ofrecido por el personal de la compañía, sin embargo, se ha detectado que la falta de un clima organizacional favorable afecta a los empleados de la organización, y por ende al logro de los objetivos de la misma, por lo que la presente investigación atiende de forma especial este tema, dándole así pruebas contundentes a los directivos de esta franquicia sobre la importancia del elemento humano y de un clima organizacional adecuado y dejando un precedente para el lector sobre los beneficios de la aplicación del citado clima organizacional. Cuando se habla de clima organizacional, uno de los enfoques que más aceptación ha tenido entre los estudiosos es el que utiliza las percepciones de los trabajadores sobre las estructuras y procesos que ocurren en el ambiente laboral.

La importancia de este enfoque es que el comportamiento del trabajador no es un resultado de los factores organizacionales que existen, tal como lo describiría un enfoque objetivista. Al contrario, el comportamiento depende de las percepciones que tenga el trabajador de los factores que hay dentro de su organización. Dichas percepciones dependen de las actividades, interacciones y otras experiencias que



cada empleado tenga con la empresa. De ahí que el clima organizacional refleja la interacción entre características personales y organizacionales (Schneider y Hall, 1982). Citados por Goncalves (1999). Desde esa perspectiva el clima organizacional es un filtro por el cual pasan los fenómenos objetivos, como lo son la estructura, el liderazgo y la toma de decisiones. De tal modo, al evaluar el clima organizacional se mide la forma como es percibida la organización. Este repercute sobre las motivaciones de los miembros de la organización y sobre su correspondiente comportamiento. El modo que tenga un sistema organizacional genera un determinado clima, que a su vez tiene una gran variedad de consecuencias para la organización como es en la productividad, satisfacción, rotación, adaptación, etcétera. Así, el clima organizacional está compuesto por el conjunto de decisiones individuales, grupales y colectivas realizadas en una organización, cuyas consecuencias influyen en el logro de objetivos organizacionales.

## METODOLOGÍA

Con el objetivo de alcanzar los objetivos de la investigación es importante operacionalizar el marco teórico y conceptual. Los objetivos y preguntas de investigación, junto con las variables de estudio y las hipótesis son básicamente los indicadores para construir el instrumento de medición. En este caso se utilizará un instrumento de medición ya validado. El instrumento seleccionado para la recolección de la información fue el cuestionario WES, el cual es precodificado, de cinco opciones a partir de escalas. Dicho cuestionario está diseñado para medir el clima organizacional. Para evaluar el instrumento de medición, conocer la reacción de los entrevistados y sondear la pertinencia de la escala de medición, se aplicó una prueba piloto a 12 empleados de la franquicia. Se observó que no hubo inconvenientes para la aceptación del cuestionario. Se les explicó a los encuestados que la información sería confidencial. El tiempo de respuesta de los cuestionarios fue de entre una y dos semanas. Los resultados que se obtuvieron están en concordancia con los 21 cuestionarios aplicados posteriormente.

Esta información se menciona más adelante. El instrumento consistió en un cuestionario de 54 preguntas cerradas y 2 preguntas abiertas. Dichas preguntas están distribuidas por secciones y de la siguiente manera: Sección I. Sobre mi trabajo, Sección II. Sobre las condiciones de trabajo, Sección III. Sobre las relaciones interpersonales y de trabajo, Sección IV. Sobre liderazgo, Sección V. Sobre la organización, Sección VI. En general. En el diseño del cuestionario que se utilizó en esta investigación considera que cada uno del ítem tiene igual peso, y así los puntajes de los reactivos son sumados para proporcionar el puntaje de las percepciones de un individuo (Flores, 2009). Asimismo en esta investigación se aplica la escala de Likert. Este método fue desarrollado por Rensis Likert a principios de los años treinta; sin embargo, continúa siendo un enfoque vigente, el cual consiste en un conjunto de ítems presentados en forma de afirmaciones o juicios ante los cuales se pide al sujeto que externé su reacción eligiendo uno de los cinco puntos de la escala. A cada punto se le asigna un valor numérico. Así, el sujeto obtiene una puntuación respecto a la afirmación y al final se obtiene su puntuación total sumando las puntuaciones obtenidas en relación a todas las afirmaciones.

El rango de respuestas va de: TA: Totalmente de Acuerdo, TD: Totalmente en Desacuerdo. La escala de intervalo se integra por 5 aciertos quedando de la siguiente manera: Totalmente de acuerdo, De acuerdo, Desacuerdo, Totalmente en desacuerdo, y N/A (No aplica) El grado de confiabilidad del cuestionario fue validado por el propio autor, Moos (1974) al aplicarlo a 624 empleados de distintos ámbitos en Estados Unidos. A cada sub escala que compone el cuestionario, Moos le otorgó un porcentaje de confiabilidad interna de entre .70 y .91. Citado por Darrel (1986). Para verificar la fiabilidad de los factores del instrumento aplicado se utilizó el Alpha de Cronbach en el Programa SPSS a los 54 ítems, arrojando una confiabilidad de .932 Según Nunally (1967), en una etapa inicial de investigación, los valores de Alpha de Cronbach entre 0.6 y 0.7, son aceptables para ítems que han de formar un mismo constructo. También se utilizó la correlación de Spearman, la cual es una prueba no paramétrica que se utiliza para medir el grado de asociación entre las dos variables.



TABLA 1: Matriz del Coeficiente de Correlación de Spearman's (Rho) Bivariada. Correlaciones de Pearson Para Medir el Clima Organizacional y su Relación con el Liderazgo y Relaciones Interpersonales

MATRIZ CORRELACIONES	CONDICIONES DE TRABAJO				RELACIONES INTERPERSONALES				LIDERAZGO										POLÍTICAS DE LA ORGANIZACIÓN				EN GENERAL		CLIMA ORG.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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Fuente: elaboración propia \*\* La correlación es significativa en el nivel 0.01 \* La correlación es significativa en el nivel 0.05

Se observan correlaciones positivas y negativas en algunas de las variables, solo se tomarán en cuenta las correlaciones positivas mayores a .600. Cabe aclarar que algunas columnas en las cuales no aparecen datos significativos, fueron eliminadas por falta de espacio. Sin embargo, las correlaciones de interés son aquellas que se encuentran ubicadas en las secciones de condiciones de trabajo, relaciones interpersonales, liderazgo y políticas de la organización. A continuación se mencionan. La correlación entre las políticas de la organización y las condiciones de trabajo tienen un coeficiente de .603, lo cual muestra una correlación moderada sustancial, con un nivel de significancia de 0.01.

De igual manera la correlación entre el liderazgo y las relaciones interpersonales tienen un coeficiente de .698, lo cual muestra una correlación moderada sustancial, con un nivel de significancia de 0.01. Se encuentran dos correlaciones en la sección de relaciones interpersonales, un coeficiente de .600 y otro de .757. Ambos con un nivel de significancia de 0.01, lo cual muestra una correlación moderada sustancial y marcada alta, respectivamente. Esto, a su vez, señala una alta influencia entre el clima organizacional y las relaciones interpersonales, ya que ambas preguntas se encuentran en la sección de relaciones interpersonales únicamente. Existen dos correlaciones más entre el liderazgo y las relaciones interpersonales con un coeficiente de .608 y .726. Los dos tienen un nivel de significancia de .01, lo que significa una correlación moderada sustancial y marcada alta, respectivamente. Es importante destacar



que se observa una fuerte correlación entre el liderazgo y el clima organizacional, debido a que existen veintidós correlaciones en esta sección.

De éstas, diez correlaciones se consideran moderadas sustanciales debido a que se encuentran en el rango de .610 a .669 y doce correlaciones que se consideran marcadas altamente por encontrarse en el rango de .701 a .864. Dichas correlaciones tienen un nivel de significancia de .01. Por último, se encuentra una correlación marcada alta entre las políticas de la organización con el clima organizacional, ya que muestra un coeficiente de .751 con un nivel de significancia del 0.01. Como estrategia de investigación se propone que a partir de la evidencia que arroja la matriz de coeficientes de correlación de Pearson, se consideren sólo aquellas correlaciones significativas al nivel de 0.01 y de una magnitud igual o mayor a 0.5, lo cual representa una correlación positiva de moderada a fuerte. Siguiendo esta estrategia, se determina que el clima organizacional está relacionado de alguna forma con la mayoría de las variables, excepto la variable “en general”. Las variables más fuertes son el liderazgo y las relaciones interpersonales, encontrándose en menor medida las condiciones de trabajo y las políticas de la organización. Por lo tanto, se acepta la  $H_0$ , es decir, el clima organizacional de esta organización guarda una fuerte relación con el liderazgo, principalmente y con las relaciones interpersonales, en segunda instancia.

Tabla 2: Resultados de las Correlaciones Bivariadas de las Variables Independientes

Correlación entre variables independientes	
Políticas de la organización - Condiciones de trabajo	
Metas establecidas - Equipo necesario para realizar el trabajo	.603**
Liderazgo - Relaciones interpersonales	
Satisfacción con la forma de trabajar del jefe - Relaciones interpersonales cordiales y abiertas	.638**
Orientación del jefe para cumplir con el trabajo – Conocer al cliente final	.608**
Comunicación de políticas y forma de trabajo por el jefe – Conocer al cliente final	.726**
Relaciones interpersonales - Relaciones interpersonales	
Apoyo entre compañeros para servir a cliente – Conocimiento de responsabilidades y funciones de compañeros de trabajo	.600**
Recibo información oportuna para mi trabajo – Recibo información que requiero	.757**
Liderazgo – Liderazgo	
Evidencia de que el jefe utiliza las ideas propuestas del empleado – Jefe solicita ideas y propuestas	.701**
Jefe y empleado acuerdan expectativas de desempeño – Evidencia de que el jefe utiliza ideas propuestas del empleado	.648**
Confianza con el jefe – Satisfacción con la forma de trabajar del jefe	.641**
Orientación del jefe para cumplir con el trabajo – Satisfacción con la forma de trabajar del jefe	.702**
Jefe flexible y justo antes peticiones – Satisfacción con la forma de trabajar del jefe	.701**
Orientación del jefe para cumplir con el trabajo – Confianza con el jefe	.864**
Comunicación de políticas y forma de trabajo por el jefe – Confianza con el jefe	.669**
Retroalimentación sobre desempeño constructiva – Confianza con el jefe	.642**
Jefe flexible y justo antes peticiones – Confianza con el jefe	.791**
Comunicación de políticas y forma de trabajo por el jefe - Orientación del jefe para cumplir con el trabajo	.791**
Retroalimentación de desempeño - Orientación del jefe para cumplir con el trabajo	.707**
Retroalimentación sobre desempeño constructiva - Orientación del jefe para cumplir con el trabajo	.610**
Jefe valora los esfuerzos del empleado - Orientación del jefe para cumplir con el trabajo	.623**
Jefe flexible y justo antes peticiones - Orientación del jefe para cumplir con el trabajo	.751**
Jefe flexible y justo antes peticiones – Comunicación de políticas y forma de trabajo por el jefe	.649**
Retroalimentación de desempeño - Jefe y empleado acuerdan expectativas de desempeño	.705**
Retroalimentación sobre desempeño, aspectos positivos y negativos – Jefe otorga retroalimentación	.630**
Jefe valora los esfuerzos del empleado - Jefe otorga retroalimentación sobre desempeño	.663**
Retroalimentación sobre desempeño constructiva – Retroalimentación, aspectos positivos y negativos	.789**
Retroalimentación sobre desempeño oportuna - Retroalimentación sobre desempeño constructiva	.616**
Jefe flexible y justo antes peticiones - Retroalimentación sobre desempeño constructiva	.716**
Jefe flexible y justo antes peticiones - Jefe valora los esfuerzos del empleado	.712**
Políticas de la Organización - Políticas de la Organización	
Reconocimiento de Dirección al personal por sus esfuerzos – Comunicación que apoya el logro de objetivos	.751**
En General-En General	
Buen lugar para trabajar – Satisfecho con el trabajo	.517*

Fuente: elaboración propia \*\*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 cinco variables están relacionadas con otras cuatro variables en este modelo. Se propone como estrategia de investigación que, a partir de la evidencia empírica que arroja la matriz de coeficientes de correlación de Spearman, considerar sólo aquellas correlaciones significativas de 0.01 y de una magnitud igual o mayor a 0.5, lo cual representa una correlación positiva de moderada a fuerte.

## RESULTADOS

La investigación estableció como objetivo general medir el clima organizacional de una franquicia de comida rápida y la relación que guarda con la variable de liderazgo. En la sección sobre el liderazgo se puede observar que la mayoría de las respuestas son contestadas de manera positiva, a excepción de una pregunta en donde mencionan que el jefe no solicita sus ideas para mejorar en el trabajo. Respecto a las secciones que se refieren al trabajo, las condiciones de trabajo, las relaciones interpersonales y de trabajo, y en general, los encuestados en su mayoría contestan positivamente. Por otra parte, en la sección que se refiere a la organización, la mayoría son respuestas negativas. Es decir, los empleados consideran que la dirección no se preocupa por su futuro, no se reconoce la trayectoria del personal y las promociones que se realizan no se otorgan a quienes se lo merecen realmente.

## CONCLUSIONES

La aplicación del instrumento WES permitió conocer que existe una relación alta entre el liderazgo y el clima organizacional, es decir, las relaciones internas que se dan en la empresa, así como la visión que tienen los empleados sobre sus jefes, compañeros y el modo en general de operar de la organización. Además, con los resultados obtenidos de dicho instrumento se obtuvo la información necesaria para lograr los objetivos y comprobar la hipótesis de esta investigación. Existen algunas características que conforman el clima favorable de la franquicia como son las relaciones interpersonales de respeto y cordialidad, la confianza entre los miembros del equipo, así como el compromiso que los empleados tienen para cumplir sus tareas. Esto le permite al líder ejercer de manera adecuada su función de guía y facilitador debido a que el líder al brindar confianza y propiciar una comunicación favorable con sus empleados, los encamina a realizar su trabajo de manera satisfactoria.

Otra variable que tuvo una correlación alta con el clima organizacional fue la de relaciones interpersonales. Se observa que en esta franquicia existe un ambiente de cordialidad y respeto entre los compañeros de trabajo y el jefe, lo cual se debe al sentido de identidad que tienen los miembros, a que se conocen las actividades y responsabilidades propias, así como al compromiso que ambas partes tienen con la organización. Por otra parte, la variable de políticas de la organización no resultó con una correlación alta, ya que sólo se obtuvo una correlación positiva y en las gráficas se muestra una percepción desfavorable. Es decir, existen algunos aspectos que los empleados no perciben de modo conveniente, ya que la empresa no cuenta con una política de promociones definida.

Es importante señalar que las promociones se realizan en base a lo siguiente: primero, el supervisor determina quién tiene el potencial, segundo se le ofrece el puesto al empleado y si éste acepta, se inicia la capacitación, tercero, el empleado seleccionado debe ocupar el puesto de *sándwich artist* (preparador de sándwiches) mínimo por seis meses, antes de poder ocupar el puesto de gerente. Esto depende de la actitud y desarrollo del empleado, es decir, la duración puede ser superior o inferior a seis meses y cuarto una vez como gerentes, se les otorga la capacitación que dura aproximadamente de uno a dos meses, dependiendo también del desarrollo de la persona. Se ha dado el caso que a los empleados no les gusta el nuevo puesto y prefieren regresarse como *sándwich artist*.



Con estos criterios son a los empleados de piso a los que se promociona como gerentes de las sucursales, quedando una percepción entre los demás trabajadores de que no se otorgan a promociones a quienes se las merecen por lo cual se irían de la empresa si se les hiciera un ofrecimiento en otra empresa con las mismas condiciones de trabajo. Además de que la mayoría de los empleados no desean la promoción de la gerencia de la sucursal por la responsabilidad que implica y porque el sueldo no es alto, optando por quedarse como preparadores de sándwiches. Otro factor que ha influido a que esta percepción sea desfavorable, fue la contratación de una agencia de colocación para la contratación de personal a nivel gerencial ya que los empleados que si desean ser promocionados refieren que se le está dando preferencia a una persona de fuera en lugar de tomarlos en cuenta a ellos para el puesto.

Es interesante señalar que el liderazgo no se ejercería de un modo propicio en caso de que el clima organizacional fuera desfavorable para la organización. Si hubieran existido más variables con percepción negativa, los superiores tendrían problemas para llevar a cabo un adecuado ejercicio del liderazgo. Los resultados encontrados permiten afirmar que el clima organizacional influye de manera directa en el liderazgo y relaciones interpersonales de la franquicia. No se puede afirmar que esto sea igual para todas las empresas del mismo giro, pero este estudio se puede utilizar como guía y como una referencia válida para futuros estudios relacionados con el tema. A continuación se emiten algunas recomendaciones en base a los resultados obtenidos en la aplicación del cuestionario WES y tienen como finalidad el mejoramiento de las relaciones interpersonales dentro de la empresa.

Primera. Los directivos y gerentes deben mantener una comunicación más estrecha con los empleados y permitirles exponer sus puntos de vista sobre una determinada situación. Segunda. A los empleados se les pueden pedir ideas de mejora para que se sientan más comprometidos con su trabajo y desarrollen un sentido de pertenencia. Para lograr esto se les pediría que cada mes propusieran una forma de mejorar su área de trabajo. Las propuestas serían analizadas en conjunto con los mandos superiores, destacando los puntos positivos y negativos que podría tener dicha propuesta. En caso de ser viables se aplicarían las ideas de mejora. Tercera. La empresa debe realizar promociones basadas en parámetros a evaluar como: experiencia, actitud, habilidades, conocimientos, resultados. Los resultados obtenidos en este estudio aplican solamente para la franquicia de comida rápida que se analizó. No se puede generalizar los resultados para otras empresas similares, pero pueden ser una guía para otros estudios posteriores.

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## COMPETITIVIDAD, CADENA DE VALOR E INVESTIGACIÓN CIENTÍFICA

Jaime Apolinar Martínez Arroyo, U.M.S.N.H

Irma Cristina Espitia Moreno, U.M.S.N.H

Marco Alberto Valenzo Jiménez, U.M.S.N.H

### RESUMEN

*En este artículo se analiza la importancia de las fuentes de ventajas competitivas por costos o diferenciación en la cadena de valor de las empresas exportadoras de aguacate ubicadas en Uruapan, Michoacán. Se proponen fuentes de ventaja competitiva diferentes a las mencionadas por Michael Porter. Además El análisis o medición se realiza de todo el modelo de variables, es decir se evalúan hasta los indicadores del modelo utilizado en esta investigación, ya que, al llevar la medición hasta este plano de análisis permite conocer o mostrar el origen de las ventajas competitivas. Es decir no es suficiente ver la ventaja competitiva de manera total, es necesario conocer de donde proviene. También se muestra la cadena de valor, la cual está formada por los siguientes agentes o eslabones, viveristas, productores, empacadores y transportistas y los resultados de su desempeño con respecto a las actividades de costos y diferenciación.*

**PALABRAS CLAVE:** Cadena de valor, Competitividad, Investigación científica.

## COMPETITIVENESS, VALUE CHAIN AND SCIENTIFIC RESEARCH

### ABSTRACT

*This article discusses the importance of the sources of competitive advantage by cost or differentiation in the value chain of avocado exporting companies located in Uruapan, Michoacán. Proposed sources of competitive advantage than those listed by Michael Porter. Besides analysis or measurement is made all model variables, i.e. indicators evaluated until the model used in this research because, by bringing up this plane measurement analysis allows to know or show the source of competitive advantage. That is not enough to see the totally competitive advantage; we need to know where it comes from. Also shown the value chain, which consists of the following agents or links, nurserymen, growers, packers and shippers and the results of its performance with respect to cost and differentiation activities.*

JEL: Q17, N56, O13

**KEYWORDS:** Competitiveness, value chain and scientific research

### INTRODUCCIÓN

Desde el surgimiento de la ciencia, esta ha sido un medio por el cual el mundo ha sido transformado, en los tiempos actuales resulta impresionante observar la forma en que las fronteras del saber han sido rebasadas, por medio de la creación y diseminación del conocimiento, por lo tanto, la constante batalla por su búsqueda y generación han concebido cambios drásticos en la sociedad de muchas maneras como, en la comunicación, la salud, la educación, el trabajo por mencionar algunas y hasta en la forma de competir de un país de una empresa u organización y hasta de una persona. Las naciones que han comprendido las exigencias del entorno mundial para evolucionar y encontrar soluciones a sus problemáticas son los más desarrollados por ejemplo, Suiza, Singapur, Corea, Finlandia, Alemania, Estados Unidos, Japón, Holanda y China. Desde luego la lista de países es superior a la mencionada



anteriormente. Por medio del conocimiento estos países han entendido o comprendido que dar prioridad al establecimiento de políticas públicas en actividades estratégicas como educación, salud, la economía y desde luego mediante el apoyo decidido a la ciencia es necesario para asegurar el bienestar de sus habitantes. Es decir, hacer más competitiva a su nación, de tal forma, que considero que la competitividad de una nación debe medirse en función de los beneficios que proporciona a sus habitantes. Por lo tanto, es indudable que mediante la investigación científica se logra una mejora en la competitividad y por lo tanto, en lo económico, es bien sabido que las organizaciones que no sean capaces de desarrollar formas de producción de conocimiento, articulando adecuadamente los sistemas de investigación con el desarrollo tecnológico y la innovación, están condenadas a un porvenir incierto (Olive, 2008).

Por medio de la ciencia hoy en día el ambiente de los negocios es más competitivo, de tal manera que cada ventaja competitiva de la empresa es y será rápidamente erosionada y superada por el rápido ritmo de competencia (Grimm, Lee, & Smith, 2006). Los mercados están en un estado constante de flujo y desequilibrio es decir, el ambiente actual de los negocios se encuentra lejos de ser estable y predecible. Sin embargo, actualmente la mayoría de las economías emergentes tienen una ventaja comparativa en el suministro de trabajo y tierra y la explotación de ciertos recursos naturales y ventajas climáticas sobre los países más desarrollados. Con la posible excepción de China y algunas economías asiáticas. Al explotar estas ventajas comparativas, las industrias dominantes en las economías emergentes tienden a estar caracterizadas por altos niveles de participación de micro y pequeñas empresas.

Cualquier estrategia en estos países que busque lograr un crecimiento económico amplio y reducir la pobreza, necesitará centrarse en las industrias con la capacidad de ser globalmente competitivas. Un sector ampliamente competitivo en México es el agroindustrial, en el cual destaca el aguacate, el cual goza de una alta demanda en el mercado nacional e internacional. El desarrollo de la industria del aguacate en México, en los últimos años se ha incrementado notablemente y con grandes oportunidades de desarrollo sobre todo con la diversificación de mercados y presentación final del producto. México es el principal productor, exportador y consumidor de aguacate en el mundo, con una producción de más de un millón de toneladas al año y produce 42 por ciento del aguacate que se cultiva a nivel mundial. En este mismo sentido, Michoacán es el primer estado productor con aproximadamente el 83% del total, además la exportación en 2008, rebasó ya las 200 mil toneladas de aguacate en fresco (Agropecuaria, 2008). Y en el siguiente periodo 2009 exportó más de 300 mil toneladas a los Estados Unidos. El principal consumidor extranjero es Estados Unidos, le siguen Japón, Canadá, Centroamérica.

## REVISIÓN LITERARIA

En este apartado se muestra el sustento teórico fundamental para la investigación, realizando un análisis de los enfoques teóricos que permitan la construcción de un nuevo conocimiento en el objeto estudiado. De acuerdo con Bacharach, el objetivo final de la investigación es generar una nueva teoría. Y define una teoría como una “declaración de las relaciones entre las unidades observadas o aproximadas en el mundo empírico”. Las unidades aproximadas significan los constructos, que por su misma naturaleza no pueden ser observados directamente (centralización, satisfacción, o cultura). Las unidades observadas significan las variables, que son operacionalizadas empíricamente para su medición (Bacharach, 1989). La teoría es la base del conocimiento que se adquiere constantemente y sistemáticamente, arreglado y convertido.

### Cadena de Valor

El concepto de “cadena de valor” es relativamente nuevo en el sector agroalimentario mundial Sin embargo, un pronóstico de la importancia que tendrán las cadenas de valor para la mejora de las ventajas competitivas de las empresas agroindustriales en el corto plazo es el realizado por el Dr. David Bell Director del programa de negocios de agroindustria de la Universidad de Harvard y el cuál menciona lo siguiente. “El futuro no será un agricultor compitiendo contra otro agricultor, o un distribuidor



compitiendo con otro distribuidor, o un detallista compitiendo contra otro detallista, o será una cadena de valor compitiendo con otra cadena de valor” (Bell, 2004).

En este mismo sentido Michael Porter afirma que una organización puede obtener una ventaja competitiva por costos o diferenciación si desempeña ciertas actividades mejor que sus competidores, la ventaja competitiva en costos: tecnologías propias, acceso preferencial a materias primas, capacitación y motivación, cultura de la empresa, programa de reducción de costos, economía de escala, y respecto a la ventaja competitiva en diferenciación Porter propone las siguientes actividades: producto, sistema de entrega, enfoque de mercadotecnia, desarrollo tecnológico, servicio y mantenimiento, amplitud de actividades de exclusividad. Ante las condiciones de competencia actuales es necesario evolucionar en las fuentes que proporcionan una ventaja, por lo tanto, se propusieron para la ventaja por costos Economías de escala Comercio electrónico, Benchmarking y Outsourcing; y para diferenciación Calidad, Innovación, Conocimiento, Gestión ambiental y Administración de las relaciones, las cuales se formaron a partir del análisis de la literatura publicados en distintas bases de datos, principalmente internacionales, se seleccionaron en base a que los autores mencionaban que estas actividades generaban ventajas por costos o diferenciación, además, se utilizó el criterio de la frecuencia de variables para llevar a cabo la creación del modelo propuesto. A su vez, el planteamiento de este modelo permite la generación de conocimiento del objeto de estudio. De tal forma, que al realizar una revisión de las referencias teóricas, se construyeron las ideas y argumentos que se mostraron y que apoyan esta investigación.

De igual forma, la teoría de la cadena de valor es imprescindible en esta investigación recordando que, el análisis de la cadena de valor es un método utilizado para descomponer el conjunto en las actividades que lo conforman, con la finalidad de facilitar la toma de decisiones estratégicas, al ubicar a la empresa frente a sus clientes, proveedores y competidores. La importancia y trascendencia de este análisis reside en crear ideas estratégicas que generen ventajas competitivas. También mediante el análisis de la cadena de valor se pueden localizar fuentes de competitividad. Por consiguiente es muy importante considerar la identificación de las bases de las ventajas competitivas de la cadena de valor del aguacate que faciliten el desempeño de los diferentes agentes económicos. No basta que un eslabón de la cadena alcance la competitividad deseada, ya que se requiere que toda la cadena o sistema lo logre. Dicho de otra forma, el análisis de la cadena de valor es esencialmente un sistema de creación de valor, es una herramienta analítica que facilita la identificación y la evaluación de las alternativas estratégicas (Walters & Rainbird, 2007). La cadena de valor de las empresas exportadoras de aguacate se muestra en la Figura 1. La cual está formada por viveristas, productores, empacadores y transportistas de aguacate.

Figura 1: Cadena de Valor del Aguacate



*Los viveristas son los que producen las plantas de aguacate, los productores cultivan el aguacate, los empacadores lo preparan para su exportación y los transportistas lo trasladan a los mercados internacionales. El trabajo bajo este esquema debería producir beneficios equitativos para todos, sin embargo, la realidad muestra que no es así. Fuente: Elaboración propia*

### Ventaja Competitiva Temporal en Retrospectiva

El concepto de ventaja competitiva ha tomado un lugar central en las discusiones de la estrategia de negocio. Las declaraciones acerca de la ventaja competitiva abundan, pero una definición precisa es difícil de alcanzar. El uso de la ventaja competitiva en la literatura es sinónimo de creación de valor (Rumelt, 2003). La ventaja competitiva que han logrado obtener algunas empresas a través de la adopción de la estrategia, tiene sus inicios en el concepto básico de finales de 1930, denominado “adaptación competitiva” (Alderson, 1937), en la cual, las actividades intelectuales y las relaciones con los



proveedores son las principales fuentes de ventaja competitiva. Está es una de las primeras literaturas sobre la competencia en la que el autor afirmó, que un aspecto fundamental de la adaptación competitiva es la especialización de los proveedores para cumplir con la variación en la demanda del comprador. La ventaja competitiva es "la rentabilidad sostenida por encima de la normal." (Peteraf M. A., 1993).

De igual manera Barney (1991), argumenta que una ventaja competitiva es lograda, cuando una empresa implementa una estrategia de creación de valor, que no ha sido simultáneamente implementada por cualquiera de los competidores actuales o potenciales (Barney J. B., 1991). Por lo tanto, la ventaja competitiva no es algo que se 'tiene', sino que se 'alcanza'; no es simplemente algo que nos hace distintos de la competencia, sino obtener una rentabilidad más alta que ella.

### Ventaja Competitiva Sostenida

Entender las fuentes de la ventaja competitiva sostenida para las empresas se ha convertido en la mayor área de investigación en el campo de la administración estratégica (Porter, 1985). De tal forma que la ventaja competitiva sostenida casi todas las organizaciones buscan y tratan de desarrollarla (Cheney & Jarrett, 2002). Y es definida por Bar-Eli, Galily & Israeli, (2008) como "aquella que la competencia no puede copiar o simular". De igual manera Barney, (2001) la conceptualiza como: " el beneficio prolongado de la aplicación de algunas estrategias únicas de creación de valor no implementadas simultáneamente por cualquier competidor actual o potencial y con la incapacidad para duplicar los beneficios de esta estrategia." Además, deben poseer cuatro atributos: rareza, valor, la imposibilidad de ser imitada, y su incapacidad para ser sustituido.

Al mismo tiempo argumenta que una empresa que posea un recurso particularmente valioso y que es obtenido en circunstancias históricas únicas, puede obtener una ventaja competitiva sostenida, puede mejorar la eficiencia y la eficacia de una manera que las empresas competidoras no pueden competir de esa manera y que estos no pueden imitarla a través del tiempo (Barney,1991). Cabe mencionar que los recursos de la empresa desde esta perspectiva incluye: todos los activos, capacidades, procesos organizacionales, atributos de la empresa, información, conocimiento etcétera, controlados por la empresa que permiten que la organización implemente estrategias para hacerla más eficiente (Daft, 1983) Sin embargo, Sostener una ventaja competitiva permanentemente, es muy difícil, particularmente en la era de la incertidumbre, de la crisis y del impacto del internet en el comportamiento de los consumidores y la capacidades de transacción. Como se observa en los anteriores conceptos, la definición de la ventaja competitiva ha tenido una evolución a través del tiempo, por lo tanto la evolución de las empresas debe ser similar en cierto sentido.

### Estrategia Competitiva Por Costos

La ventaja en costo es uno de los tipos de ventaja competitiva que puede tener una empresa. El costo es de enorme importancia para las estrategias de diferenciación, porque un diferenciador debe mantener una proximidad en el costo a la de sus competidores. Una empresa tiene ventaja de costo si su costo acumulado de desempeñar todas las actividades de valor es menor que los costos de sus competidores. El éxito del liderazgo en costo depende de las habilidades de la empresa en la implementación real en una base cotidiana, los costos bajan como resultado de un fuerte trabajo y atención constante, de acuerdo con Porter, (1985), varios son los factores que inciden en el liderazgo en costos, incluyen las economías de escala, entrenamiento y motivación de los empleados, la cultura de la empresa, la adopción de programas formales de reducción de costos, un seguimiento constante de automatización y una fuerte creencia en la curva del aprendizaje contribuyen a la capacidad de una empresa en el logro del liderazgo en costo.



### Ventaja Competitiva Por Diferenciación

La diferenciación es otro de los dos tipos de ventaja competitiva que puede poseerse. El nivel general de diferenciación de una empresa es el valor acumulado que crea para los compradores por cumplir todos los criterios de compra. Las fuentes de diferenciación en la cadena de valor de la empresa son con frecuencia múltiples. Una empresa se diferencia de sus rivales cuando ofrece algo especial que aprecian los compradores. La diferenciación proviene de la cadena de valor de la empresa, prácticamente cualquier actividad constituye una fuente potencial de exclusividad. Las estrategias de diferenciación tratan de crear valor para el cliente a través de la cadena de valor. Porter sugirió la diferenciación como una alternativa al liderazgo en costos. De tal forma, que hoy en día las compañías necesitan encontrar ventajas competitivas sustentables en sus actividades en la cadena de valor que les permitan mantenerse en el mercado por un periodo más amplio, así como obtener una mayor rentabilidad y ampliar o mantener su participación en el mercado.

### **METODOLOGÍA**

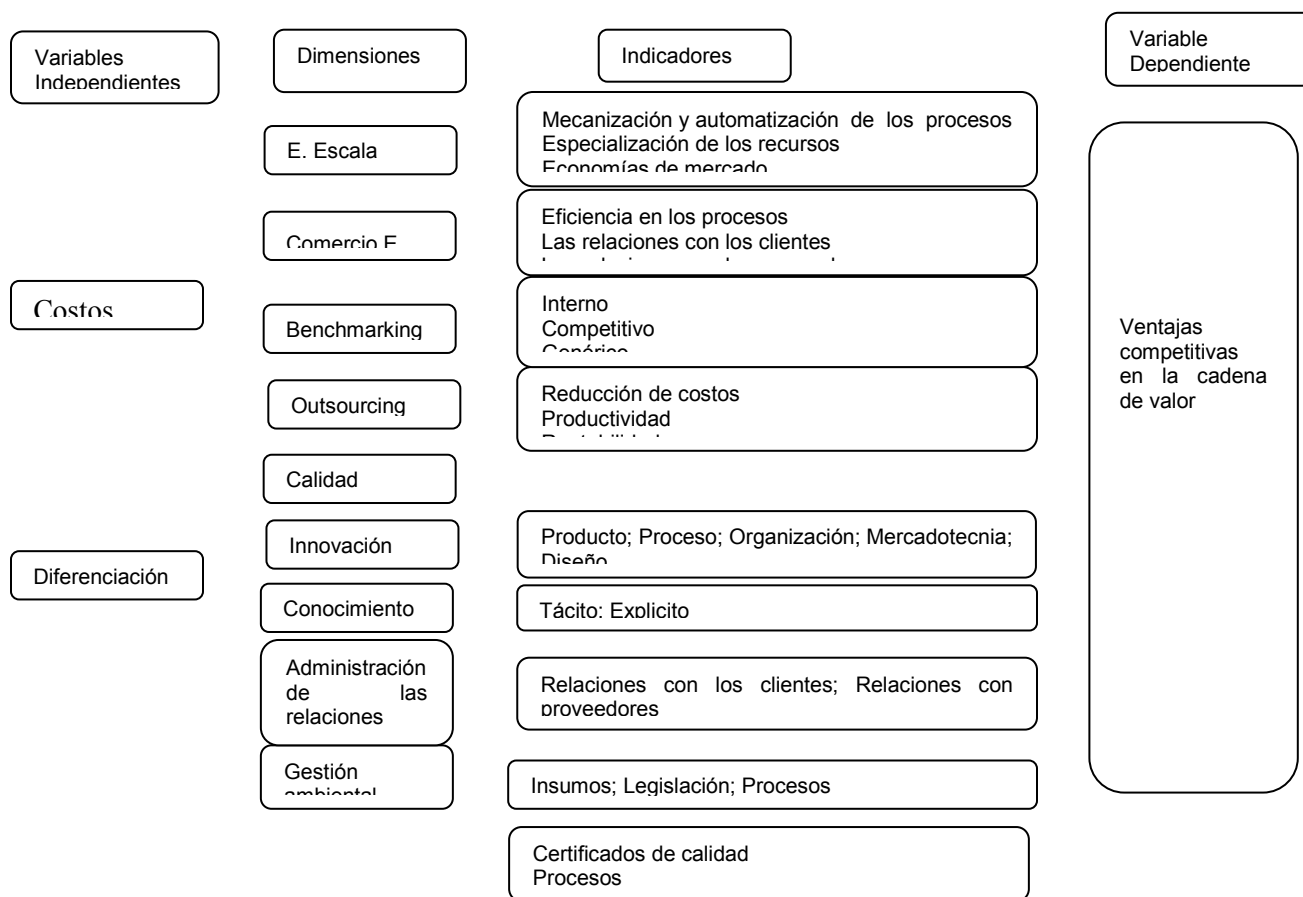
El presente artículo emana de una investigación científica y tiene un diseño descriptivo- correlacional, ya que, describe al objeto de estudio y segundo porque determina la correlación que tienen la variable independiente con la variable dependiente ventajas competitivas en la cadena de valor de las empresas exportadoras de aguacate ubicadas en Uruapan Michoacán. Se aplicó un cuestionario que contiene 156 preguntas distribuidas en las dimensiones de las variables de costos y diferenciación, a los 4 agentes que componen la cadena con la finalidad de determinar cuál de estos desempeña mejor las actividades planteadas, y como consecuencia agrega más valor al siguiente eslabón.

El universo de estudio está formado por los eslabones de la cadena de valor, viveristas, productores, empacadores y transportistas, representadas por los dueños, gerentes, administradores o el jefe de producción de las empresas exportadoras de aguacate ubicadas en Uruapan, Michoacán. Una vez identificado el universo se seleccionó la muestra representativa, en la cual se estableció un nivel de confianza del 95% y un nivel máximo de error del 5%. La medición es el proceso de vincular conceptos abstractos con indicadores empíricos (Hernandez Sampieri & Fernandez, 2010). Para ello se necesita un instrumento de medición adecuado que registre los datos observables que representen verdaderamente los conceptos o variables de las que se están presentando, con el objeto de medir las variables que afectan las ventajas competitivas. En el instrumento de medición se utilizó una escala tipo Likert, la escala para el cuestionario tiene cinco intervalos, los cuales van desde el valor mínimo 1 que corresponde al rango de muy bajo, 2 al rango de bajo, 3 mediano, 4 al rango de alto y 5 al rango de muy alto.

Es necesario recalcar que la situación problemática que guía este trabajo es el siguiente. Según Bonales y Sánchez, el sector aguacatero se caracteriza por su poca organización (Bonales & Sánchez, 2003), siendo ésta una de sus principales debilidades, además algunas ventajas comparativas traducidas en ventajas competitivas de los productores de aguacate, han sido mejoradas (Sánchez, 2007), por ejemplo, Israel consigue rendimientos de casi 20 toneladas por hectárea (Naamani, 2007), mientras los productores de aguacate en Michoacán apenas logran pasar las diez toneladas por hectárea. Además, a pesar del incremento en las exportaciones de México al mercado norteamericano en el periodo 2010-2011, ha perdido participación en el mercado en ese país, ya que, en el periodo 2009-2010, México tenía una participación del 54.1%, y para el periodo 2010-2011, disminuye su participación al 51.7% del mercado norteamericano, por lo tanto, esta investigación está encaminada a la búsqueda de ventajas competitivas en las actividades de la cadena de valor con la finalidad de mejorar su competitividad la figura 2 muestra el modelo de variables bajo el cual se desarrolló esta investigación



Figura: 2: Modelo de Variables



Este es el modelo de variables bajo el cual se desarrolló la investigación, las variables independientes son costos y diferenciación, las dimensiones de costos economías de escala, comercio electrónico, benchmarking y outsourcing cada una muestra los indicadores. La variable diferenciación tiene las dimensiones, calidad, innovación, conocimiento, administración de las relaciones y gestión ambiental todas con sus dimensiones y la variable dependiente que es ventajas competitivas en la cadena de valor. Fuente: Elaboración propia

## RESULTADOS DEL ESTUDIO

Aspectos vitales posteriores a la elaboración del cuestionario son la medición de la confiabilidad y validez se dice que un cuestionario es confiable cuando mide con la misma precisión, da los mismos resultados, en sucesivas aplicaciones realizadas en situaciones similares (Santillana, 1998), esta medición proviene de toda la muestra recolectada es decir no es de una prueba piloto.

Tabla 1: Medición de la Confiabilidad Alfa de Cronbach

Elemento	Cuestionario	Variable Independiente Diferenciación	Variable Independiente de costos
Alfa de Cronbach	.962	.964	.955

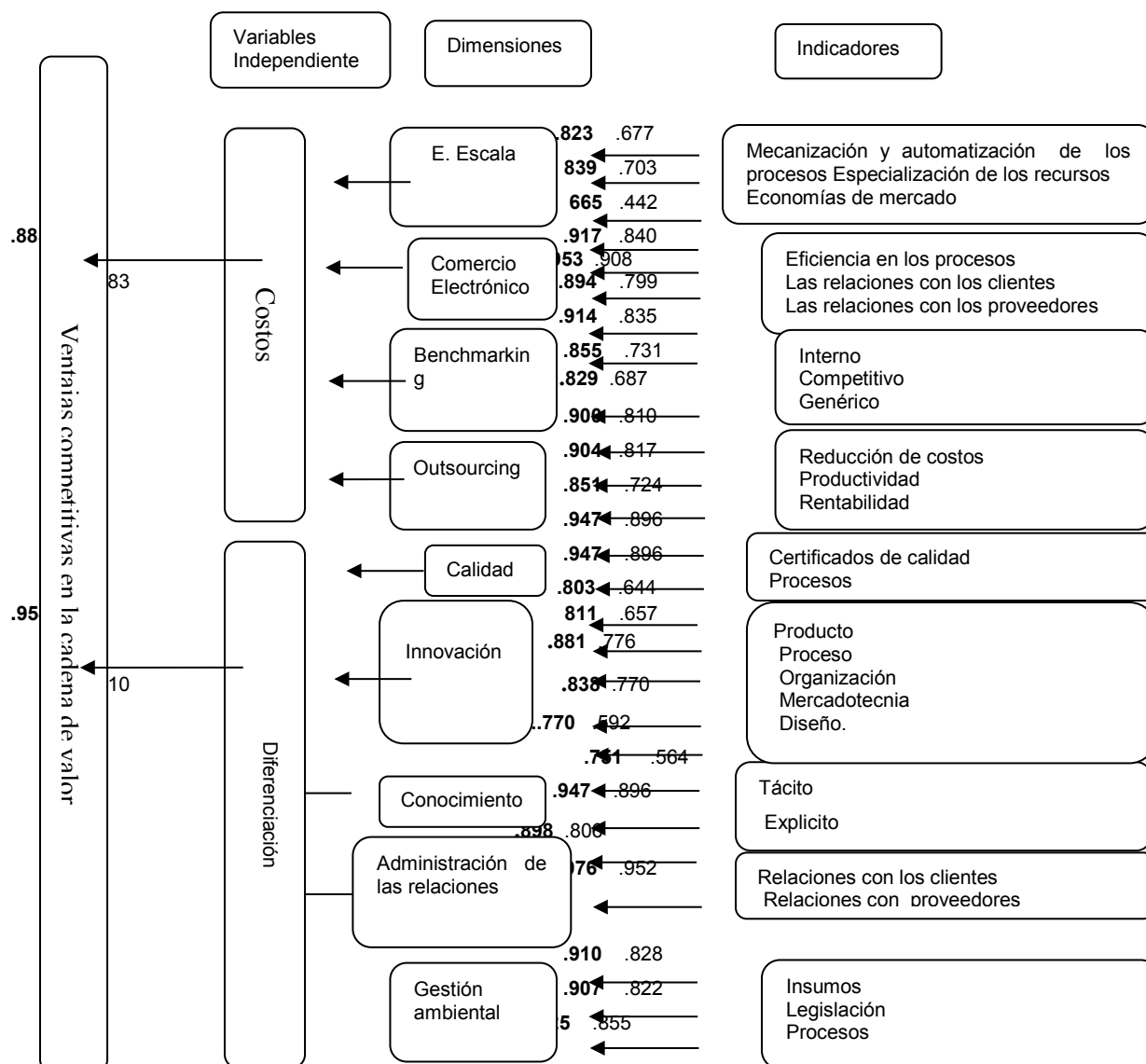
Esta tabla muestra la Alfa de Cronbach del cuestionario utilizado en esta investigación el cual se observa tiene una confiabilidad de .962 y la variable independiente diferenciación .964 y la variable de costos .955, lo que se infiere que es un instrumento muy confiable en su aplicación. Fuente: Elaboración propia.



### Índice de Correlación de Pearson

El coeficiente de correlación de producto-momento de Pearson ( $r$ ), se aplica a dos variables a nivel intercalar por lo menos, éste es un coeficiente de correlación paramétrico que indica con la mayor precisión cuándo dos cosas están correlacionadas, es decir, hasta qué punto una variación en una corresponde con una variación en otra, la figura 3 muestra el coeficiente de correlación de Pearson y determinación del modelo de variables.

Figura 3: Coeficiente de Correlación de Pearson y Coeficiente de Determinación



En esta imagen se muestra la medición total del modelo de investigación en relación a la correlación y al coeficiente de determinación, esto permite observar el impacto de cada indicador, dimensión y variables independientes en la variable dependiente, determinándose el origen de los factores de mayor impacto y de esta manera incidir de donde provienen las ventajas competitivas. Fuente: Elaboración propia



### Medición de las Variables

Las ventajas competitivas en la cadena de valor de las empresas exportadoras de aguacate se miden considerando las variables propuestas para esta investigación. De tal forma, que después de haber capturado la información recopilada en el programa estadístico SPSS, se procedió a su análisis e interpretación, la cual se realizó de una manera deductiva, es decir del resultado general al resultado particular. Por lo tanto, la primera medición fue el resultado general de la investigación, se calculó la media siendo esta 445.7 cayendo en el rango de regular, la moda es la opción de regular, lo que significa que este es la opinión que más fue seleccionada por las personas encuestadas. Este resultado general muestra finalmente que las actividades desarrolladas por los agentes que componen la cadena de valor del aguacate, representan una posibilidad regular de ser fuente de ventaja competitiva para las empresas exportadoras de aguacate ubicadas en Uruapan, Michoacán, sin embargo, éste resultado está más cercano al rango de baja. La medición de las variables independientes, ponen en evidencia la relación significativa que presentan con la variable dependiente.

Las variables de costos y diferenciación son las que determinan directamente el resultado obtenido. Continuando con el análisis de las respuestas la medición de las variables independientes, dieron los siguientes resultados. La media de la variable independiente de costos es de 159 ubicándose en el rango de regular, con una marcada proximidad hacia el rango de baja. La variable de diferenciación. En este caso, se obtuvo una media de 286.5 puntos, ubicándose en el rango de regular, éste resultado es muy similar al mostrado en la variable de costos y en la variable dependiente. Las actividades destinadas a la disminución de costos que contiene la variable independiente se midieron con cada agente de la cadena, es decir los viveristas, productores, empacadores y transportistas dieron sus repuestas en el instrumento de medición, de tal forma que los empacadores son los que mayormente realizan actividades destinadas a reducir costos, sin embargo, los resultados no son convincentes para lograr mejorar su competitividad, ya que, de un 100% que sería la calificación óptima los empacadores únicamente obtuvieron el 64.5%.

En relación a la variable diferenciación, recordemos que es uno de los dos tipos de ventaja competitiva que puede poseerse. Esta estrategia tiene por objetivo dar al producto cualidades distintivas importantes para el comprador y que la diferencien de la oferta de los competidores. Así, una diferencia acertada permite obtener beneficios superiores siempre que el mercado esté dispuesto a pagar un precio superior. Esta estrategia implica además inversiones importantes en el marketing operacional con el objetivo de dar a conocer al mercado las cualidades distintivas del producto.

Los resultados de esta variable muestran que los empacadores son los que con mayor frecuencia realizan actividades para lograr una diferenciación en sus actividades, es importante mencionar que este eslabón es el más fuerte económicamente hablando, las actividades destinadas a mejorar la diferenciación que con mayor empeño desempeñan este eslabón, es la calidad y la innovación, enfatizando mayormente en la primera ya que por medio de esta sus resultados son más competitivos y los clientes lo perciben, todos los empacadores tienen certificados de calidad lo cual se ve reflejado en su desempeño. Con relación a la actividad de innovación, son los empacadores los que más invierten en este sentido, los resultados lo muestran ya que, de acuerdo con estos realizan actividades destinadas a la innovación en un 70%, es decir frecuentemente se realizan actividades destinadas a la búsqueda de mejora. Por otro lado, sin embargo resulta lamentable que todos los agentes de la cadena hayan manifestado que el cuidado al medio ambiente no es una prioridad para ninguno, ya que, en los resultados obtenidos de la dimensión gestión ambiental, el porcentaje obtenido es de 42% es decir, todos los agentes realizan pocas actividades destinadas al cuidado del ambiente en sus operaciones diarias en sus procesos y desconocen la legislación al respecto, lo que resulta lamentable dadas las condiciones en las que el entorno se encuentra.



## CONCLUSIONES

El incremento en la competencia, la forma de competir, así como, la globalización, han llevado a las empresas a una incesante búsqueda de la mejor estrategia para contender en el entorno actual en los negocios. En definitiva, el concepto de ventaja competitiva ha tomado un lugar central en las discusiones de la estrategia de negocio. Las declaraciones acerca de la ventaja competitiva abundan, pero una definición precisa es difícil de alcanzar. Las organizaciones aguacateras enfrentan una competencia masiva interna y externa y compiten por una mejor posición en el mercado y por sobrevivir, emplean técnicas conocidas, las rutinas son consagradas por el tiempo con hábitos basados en la experiencia. La toma de decisiones viene de los procesos inconscientes sobre la base de las experiencias pasadas que da el trabajo, la confianza y el instinto. La innovación viene de estructuras irregulares y de comportamientos basados en las ideas personales, muchas veces, los gerentes necesitan imaginación y creatividad, no dejan las viejas rutinas que les proporcionan resultados confiables y las medidas del rendimiento de las innovaciones, continúa siendo hasta cierto punto un misterio.

La ventaja comparativa que proviene de Las excelentes condiciones naturales en las que se cultiva el aguacate, sigue siendo lo que proporciona la competitividad al aguacate, ya que, esta investigación muestra que, no existe unidad en la cadena de valor, no se tiene objetivos comunes, constantemente se abusa de los eslabones más débiles y en constantes ocasiones hay desacuerdos respecto al precio del aguacate, esta organización dista mucho de ser una cadena de valor. Los empacadores es el eslabón más fuerte de la cadena, sin embargo sus esfuerzos para mejorar de manera constante son incipientes y aún más los del resto de la cadena. Para concluir es importante mencionar las empresas exportadoras de aguacate cuentan con ventajas comparativas, basadas en los recursos naturales donde se cultiva este fruto, es decir el clima, el terreno, el agua, el viento son factores que permiten que en esa región se tengan hasta 2 floraciones por año, es decir se tiene aguacate todo el año, a diferencia de otros países como Chile y los Estados Unidos que solo tiene aguacate durante un periodo de tiempo por temporada.

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## BIOGRAFIA

Jaime Apolinar Martínez Arroyo es Doctor en Ciencias de los Negocios Internacionales, por la Universidad Michoacana de San Nicolás de Hidalgo, profesor de tiempo completo en la Facultad de Contaduría y Ciencias Administrativas, miembro del Sistema Nacional de Investigadores Nivel-I e-mail: [corredor42195@hotmail.com](mailto:corredor42195@hotmail.com)

Marco Alberto Valenzo Jiménez es Doctor en Ciencias de los Negocios Internacionales, por la Universidad Michoacana de San Nicolás de Hidalgo, profesor de tiempo completo en la Facultad de Contaduría y Ciencias Administrativas, miembro del Sistema Nacional de Investigadores Nivel-C e-mail: [marco\\_Valenzo@hotmail.com](mailto:marco_Valenzo@hotmail.com)

Irma Cristina Espitia Moreno Doctora en Ciencias, profesora de tiempo completo en la Facultad de Contaduría y Ciencias Administrativas, miembro del Sistema Nacional de Investigadores Nivel-C e-mail: [ic\\_em\\_3@hotmail.com](mailto:ic_em_3@hotmail.com)



# FACTORES DE LA EMPRESA Y DEL EMPRESARIO Y SU RELACIÓN CON EL ÉXITO ECONÓMICO EN LAS PYMES DE LA REGIÓN CENTRO DE COAHUILA, EN MÉXICO

Elvira Velarde López, Universidad Autónoma de Coahuila  
Zóchitl Araiza Garza, Universidad Autónoma de Coahuila  
Anahí García Moreno, Universidad Autónoma de Coahuila

## RESUMEN

*Desde la perspectiva de la teoría de recursos y capacidades, los factores de la empresa y del empresario son fortalezas que pueden ser usadas para crear e implementar sus estrategias en aras de lograr el éxito económico de la empresa. En este artículo se analiza la relación que existe entre los factores de la empresa y del empresario y el éxito económico que han desarrollado las pequeñas y medianas empresas (Pymes) de la región centro del estado de Coahuila, México. La metodología consistió en obtener información cuantitativa mediante un cuestionario estructurado aplicado a una muestra de 130 Pymes de la región; los datos obtenidos fueron procesados posteriormente con el software estadístico SPSS aplicando Cross Tabs y Coeficiente de Correlación de Spearman. Entre los resultados más relevantes se tiene que los factores del empresario no tienen asociación con el éxito económico, excepto en el grado de escolaridad obtenido, en el que se encontró que a un nivel de confianza del 95 % existe una relación positiva de 0.222 con el crecimiento en la inversión de maquinaria y equipo. El análisis efectuado también arrojó que la mayoría de las características de la empresa se asocian con el éxito económico de las pequeñas empresas.*

**PALABRAS CLAVE:** Factores de la empresa, Factores del empresario, éxito económico, Pymes.

## FACTORS OF THE FIRM AND THE EMPLOYER AND ITS RELATIONSHIP TO ECONOMIC SUCCESS IN SME's OF THE CENTRAL REGION OF COAHUILA, MEXICO

### ABSTRACT

*From the perspective of the resources and capabilities theory, factors of the firm and the employer are strengths that can be used to create and implement their strategies in order to achieve economic success of the firms. This article analyzes the relationship between the factors of the firm and the entrepreneur and the economic success developed by the small and medium enterprises (SMEs) in the central region of the state of Coahuila, Mexico. The methodology was to obtain quantitative information using a structured questionnaire administered to a sample of 130 SMEs in the region, the data were further processed with the SPSS statistical software using Cross Tabs and Spearman correlation coefficient. Among the most important results were the fact that entrepreneur factors have no association with economic success, except in the level of education obtained, because it was found that at a confidence level of 95%, there is a positive relationship of 0.222 with the growth in investment in machinery and equipment. The analysis also showed that most of the features of the company are associated with the economic success of small businesses.*

**JEL:** M10, O40

**KEYWORDS:** Firms factors, employer factors, economic success, SME



## INTRODUCCIÓN

Las empresas, para lograr una ventaja competitiva, deben aprender a modificar sus patrones de comportamiento, adaptándose a las necesidades que se presentan a medida que la competencia se intensifica y se internacionaliza (Dekkers, 2005; Arechavala, 1998; Arechavala y Madrigal 2003). La ventaja competitiva de una empresa se puede medir de diferentes maneras, entre las cuales cabe mencionar la que utilizan Máynez, Cavazos, Torres y Escobedo (2013), con los indicadores de crecimiento de las ventas, crecimiento de la empresa y la productividad. Derivado de lo anteriormente expuesto y de acuerdo con la teoría de recursos y capacidades, la cual asume que los factores de la empresa y del empresario son fortalezas que pueden ser usadas para diseñar e implementar sus estrategias en aras de lograr el éxito económico de las firmas (Barney, 1991), se realizó esta investigación, la cual tiene como objetivo analizar la relación que existe entre los factores de la empresa y del empresario y el éxito económico que han desarrollado las Pymes en la región centro del estado de Coahuila, México.

## REVISIÓN LITERARIA

*Factores de la empresa y del empresario:* Aragón y Rubio (2005) clasifican a los factores de éxito de las empresas en dos grandes grupos: internos donde se identifican todas aquellas variables que derivan del ambiente organizacional como lo son: capacidades directivas, capacidades de marketing, calidad, innovación, recursos tecnológicos, sistemas de información, adecuada gestión financiera, valores culturales, estructura organizativa; y por otro lado, los externos constituidos por todas aquellas variables sociales, económicas, políticas y legales que afectan a un grupo empresarial y que de una forma o de otra no dependen de la gestión de cada organización. Hansen y Wernerfelt (1989) mencionan que hay dos enfoques en la investigación de los determinantes del desempeño de las empresas: el primero está basado en una economía tradicionalista, enfatizando la importancia de factores externos relacionados con el mercado y el otro se basa en factores organizacionales con respecto a su comportamiento con el medio ambiente. Bajo esta perspectiva se le da poca importancia a la posición competitiva de la empresa; de igual manera, bajo la perspectiva de la economía tradicionalista no se ha tomado en cuenta los factores internos de la firma. Sin embargo, los mencionados autores, unen en sus investigaciones estos dos enfoques para medir y analizar la rentabilidad de la firma.

*Éxito económico:* Schutjens y Wever (2000) mencionan como factores asociados a la firma aquellos relacionados con las actividades económicas de la empresa como son las utilidades, la recuperación de la inversión y la generación de ingresos sustanciales para los empresarios; otros indicadores como el valor agregado, el incremento en volumen de ventas, en número de empleados y en términos de la supervivencia de la empresa; por otro lado, las características de la firma como el tamaño, la presencia de socios, el capital inicial. Como factores asociados con el empresario se refieren a la experiencia, habilidades, nivel de educación, edad del empresario o administrador, entre otros, que pueden llegar a explicar el éxito o fracaso de una empresa y según los mismos autores, los factores externos Incluyen factores externos a la firma y al empresario, como el tipo de actividad, los cambios en las condiciones del mercado, estructura competitiva, la heterogeneidad del producto y algunos otros.

Por su parte, McNamee, Greenan y McFerran (1999), en su estudio sobre pequeñas empresas irlandesas, utilizó dos medidas del éxito o fracaso empresarial: crecimiento (en volumen de ventas y de empleo) y utilidad (rendimiento sobre los activos, rendimiento sobre las ventas, utilidad por empleado). Y por otro lado, en un estudio comparativo sobre el desempeño en el sector bancario en Nueva Inglaterra, Powers y Hahn (2002) emplearon sólo un indicador (rendimiento sobre los activos). La relación entre la edad de la firma encontrada en algunas investigaciones (Wynarczyk and Watson, 2005; Wengel and Rodriguez, 2006) muestran una tendencia a ser una relación negativa: a mayor edad, menor éxito económico en la firma, ya que las empresas jóvenes tienden a ser relativamente más fáciles de lograr un incremento proporcionado en escala (Rosli, 2005 citando a Storey *et al.*, 1987). Pero por otro lado, otros estudios



arrojan evidencia de una relación positiva entre la edad y el desempeño de la firma (Maes, Sels y Roodhooft, 2005); con respecto a esta relación positiva, Wijewardena y Tibbits (1999) argumentan que las empresas grandes tienden a crecer más rápidamente porque poseen ideas innovadoras y administraciones más dinámicas.

## METODOLOGÍA

Derivada de la revisión bibliográfica efectuada para el presente estudio se plantean las siguientes hipótesis:

H<sub>1</sub>: Los factores del empresario se relacionan con el éxito económico que han desarrollado las Pymes de la región centro del Estado de Coahuila.

H<sub>2</sub>: Los factores de la empresa y se relacionan con el éxito económico que han desarrollado las Pymes de la región centro del Estado de Coahuila.

La estrategia metodológica se basó en un estudio cuantitativo aplicando las encuestas con un cuestionario estructurado, adaptado de Saavedra *et al.* (2007), entrevistando cara a cara a los empresarios de las 130 pequeñas empresas que conformaron la muestra por conveniencia de una población infinita de Pymes. Los datos se procesaron a través del paquete estadístico SPSS, utilizando *Cross Tabs* y *Rho de Spearman*. La medición de los Factores de la Empresa se efectuó a través de cinco sub-dimensiones: sector económico, tamaño de empresa, estructura jurídica, tipo de ventas y actividad del negocio los cuales se detallan en la Tabla 2; mientras que la medición de los Factores del Empresario se realizó mediante cinco dimensiones: género, número de generación como empresario heredero, escolaridad, área de estudio y experiencia del propietario; finalmente la medición de Éxito Económico se realizó de acuerdo a la información proporcionada por los empresarios acerca del crecimiento obtenido en los últimos dos años en las cuatro variables siguientes: número de empleados, ventas, utilidades o ganancias e inversión en maquinaria y equipo, cada una de ellas medidas en una escala ordinal de nulo, bajo, medio ó alto.

## RESULTADOS

Para comprobar la H<sub>1</sub>: *Los factores del empresario se relacionan con el éxito económico que han desarrollado las Pymes de la región centro del Estado de Coahuila*, se aplicó el coeficiente de correlación *Rho de Spearman* en los indicadores generación como empresario heredero y escolaridad para determinar su relación con el éxito económico; los resultados encontrados muestran una correlación positiva (.222) y estadísticamente significativa a un nivel de confianza del 95% entre el nivel de escolaridad del empresario y el crecimiento en la inversión en maquinaria y equipo, lo cual confirma que a mayor nivel de escolaridad del empresario, mayor será el crecimiento de la inversión en maquinaria y equipo. Para el resto de los indicadores de los factores del empresario se aplicó la técnica *Cross Tabs*, no encontrándose valores estadísticamente significativos a un nivel de confianza del 95%, excepto en el área con más experiencia del empresario que de manera específica se relaciona con el crecimiento en ventas en los últimos dos años, donde se encontró un coeficiente de contingencia de .535 con valores significativos a un nivel de confianza del 95%, de una relación entre la mayor experiencia desarrollada por el empresario y el crecimiento en ventas obtenido en los dos últimos años. Lo anterior permite aceptar parcialmente la H<sub>1</sub>.

Para comprobar la H<sub>2</sub>: *Los factores de la empresa se relacionan con el éxito económico que han desarrollado las Pymes de la región centro del Estado de Coahuila*, se aplicó el coeficiente de correlación *Rho de Spearman* en el indicador tamaño de empresa, no encontrándose valores significativos. Para el resto de los indicadores de los factores de la empresa se aplicó la técnica *Cross*



*Tabs*, encontrándose únicamente valores significativos para: i) una asociación con el éxito económico medido con el crecimiento del número de empleados (coeficiente de contingencia de .255 con  $p < 0.05$ ) y con el crecimiento de la inversión en maquinaria y equipo en ese mismo tiempo (coeficiente de contingencia de .281 con  $p < 0.05$ ); ii) una asociación del sector económico de la empresa con el éxito económico medido con el crecimiento en ventas (coeficiente de contingencia de .328 con  $p < 0.05$ ) y con el crecimiento de la inversión en maquinaria y equipo en ese mismo tiempo (coeficiente de contingencia de .376 con  $p < 0.01$ ); iii) una asociación entre el tipo de ventas con el éxito económico medido con el crecimiento del número de empleados (coeficiente de contingencia de .309 con  $p < 0.05$ ) y con el crecimiento de la inversión en maquinaria y equipo en ese mismo tiempo (coeficiente de contingencia de .337 con  $p < 0.01$ ). Lo anterior permite aceptar parcialmente la  $H_2$ .

## CONCLUSIONES

El presente trabajo de investigación se realiza en una muestra por conveniencia de micro, pequeñas y medianas empresas (Pymes) de la región centro del estado de Coahuila, por tanto los resultados encontrados, se limitan a las empresas antes mencionadas y corresponden al trabajo de campo realizado en el 2012. El estudio versó entorno al análisis, por un lado, de la relación que existe entre los factores de la empresa con el éxito económico obtenido por las Pymes, y por el otro, al análisis de la relación que existe entre los factores del empresario con el éxito económico obtenido por dichas empresas.

Los resultados de la investigación arrojan evidencia empírica estadísticamente significativa que permite aceptar parcialmente la  $H_1$ : *Los factores del empresario se relacionan con el éxito económico que han desarrollado las Pymes de la región centro del Estado de Coahuila* ya que, sólo existe evidencia estadísticamente significativa para hacerlo en el caso del nivel de escolaridad del empresario que se relaciona con el crecimiento en la inversión de maquinaria y equipo y el área con más experiencia del empresario que de manera específicas se relaciona con el crecimiento en ventas en los últimos dos años; este estudio no arroja evidencia suficiente para asegurar que exista una asociación entre el resto de los indicadores de los factores del empresario con el éxito económico.

Respecto a la  $H_2$ : *Los factores de la empresa se relacionan con el éxito económico que han desarrollado las Pymes de la región centro del Estado de Coahuila*, los hallazgos permiten aceptarla parcialmente ya que, sólo existe evidencia estadísticamente significativa para hacerlo en el caso de la estructura jurídica de la empresa y el tipo de ventas que realiza la empresa, que se relacionan con el éxito económico medido en términos del crecimiento en el número de empleados y en la inversión de maquinaria y equipo, así como el sector económico de la empresa, que de manera específicas se relaciona con el éxito económico en el crecimiento en ventas y en la inversión de maquinaria y equipo en los últimos dos años. Este estudio no arroja evidencia suficiente para asegurar que exista una asociación entre el resto de los indicadores de los factores de la empresa con el éxito económico. Se recomienda como línea de investigación futura analizar con una muestra probabilística, la relación que existe entre factores de la empresa y del empresario y el éxito económico, discriminando el análisis con base en el tamaño de la empresa, pues de acuerdo a la literatura las características y operación de la microempresa, difiere en gran medida de las pequeñas y medianas.

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# DIAGNÓSTICO DE LOS SISTEMAS DE REPRESENTACIÓN DE LA INFORMACIÓN EN AMBIENTES UNIVERSITARIOS ENFOCADOS A LA LICENCIATURA EN SISTEMAS COMPUTACIONALES ADMINISTRATIVOS DE LA UNIVERSIDAD ESTATAL DE SONORA UABJ.

Aracely Gutiérrez Serna, Universidad Estatal de Sonora

Daniel Paredes Zempual, Universidad Estatal de Sonora

Lizeth Alejandra González Martínez, Universidad Estatal de Sonora

Alma Isabel Arias Hurtado, Universidad Estatal de Sonora

## RESUMEN

*Este proyecto de investigación se realizó con 33 estudiantes de la Licenciatura en Sistemas Computacionales Administrativos (LSCA) de la Unidad Académica Benito Juárez, de los cuales 17 son varones y 16 mujeres. El rango de edad de estos universitarios al momento de aplicar para este proyecto oscilaba entre los 17 y 19 años. El 98% de los jóvenes, proceden de comunidades rurales ubicadas en el sur del Estado de Sonora, en la región del Mayo; se aplicó el test de sistemas de representación VAK. Al realizar el análisis comparativo sobre los resultados del test y los promedios generales de los estudiantes, se concluye que efectivamente los sistemas de representación influyen en gran manera del éxito académico de los estudiantes universitarios. Al revisar la teoría VAK se detecta que los kinestésicos poseen habilidades de práctica y manipulación, por lo que categorizamos a la Licenciatura de Sistemas Computacionales Administrativos como una carrera totalmente práctica en la que la principal fuente de trabajo y estudio es la computadora. En la población estudiada se detecta que solo 2 estudiantes de los 33 que contestaron el test, han desarrollado en gran medida el sistema Kinestésico y alcanzaron los promedios más altos de la generación, por lo cual se considera significativo el resultado; ya que sus habilidades prácticas les permiten desarrollarse con más facilidad dentro de sus actividades escolares tales como las asignaturas enfocadas al diseño y programación de software, así como al mantenimiento y soporte técnico de equipo de computo.*

**PALABRAS CLAVE:** Aprendizaje, Información, Estudiantes

## DIAGNOSIS OF SYSTEMS OF REPRESENTATION OF INFORMATION IN UNIVERSITY ENVIRONMENTS FOCUSED ON BACHELOR'S DEGREE IN COMPUTER SYSTEMS ADMINISTRATION FROM THE STATE UNIVERSITY OF SONORA UABJ

### ABSTRACT

*This research project was conducted with a population of 33 students, 100% of the group from Bachelor in Administrative Computer Systems (LSCA) at Universidad Estatal de Sonora, campus Benito Juárez. From which 17 are males and 16 females. The age of these university students when applying for this project ranged between 17 and 19 years, 98% of them are from rural communities located in the southern region of the state of Sonora. In the aforementioned location a test was applied, it is called VAK representations systems test. When performing a comparative analysis on the test results and the overall averages of students, it was concluded that indeed representation*



*systems greatly influence the academic success of college students. Based upon the VAK theory, the kinesthetic students have exhibited practical and manipulation skills. Therefore, the Bachelor of Computer Systems Administrative can be labeled as an academic program that needs a lot of practical endeavors to be performed by the students, and their main source of work and study is the computer. In the study's population it was detected that only 2 of the 33 students who completed the test developed largely kinesthetic system and reached the highest average generation, so the result is considered significant, since their practical skills allow them to develop more easily in school activities such as courses focused on software design and programming, and the maintenance and support of computer equipment.*

**KEYWORDS:** Learning, Information, Student

## INTRODUCCIÓN

La Universidad Estatal de Sonora (UES), antes Centro de Estudios Superiores del Estado de Sonora (CESUES), es una universidad creada en 1983 con el objeto de contribuir al progreso social de nuestro país, atendiendo a las prioridades para el desarrollo integral del estado de Sonora, la oferta educativa de Licenciatura y Posgrado, se imparte en cinco ciudades ubicadas estratégicamente en la geografía estatal; San Luis Río Colorado, Hermosillo, Navojoa, Magdalena y Benito Juárez. En el año 2000, se crea la Unidad Académica Benito Juárez, siendo ubicada en la población de Villa Juárez, Sonora, ofertando inicialmente las carreras de Lic. en Administración de Empresas, Licenciado en Sistemas Computacionales Administrativos y Licenciado en Acuicultura, actualmente se cuenta con las licenciaturas en Entrenamiento Deportivo, Sistemas Computacionales Administrativos, Agronegocios y Acuicultura. En el 2007 inicia operaciones el nuevo Modelo Educativo ENFACE que se describe como un modelo educativo es una representación que refleja el diseño, la estructura y los componentes esenciales de un proceso formativo que sirve de guía para la acción y **ENFACE significa:**

- ENFocado en el
- Aprendizaje y las
- Competencias del
- Estudiante

### Tiene por objetivos:

Formar profesionales con un alto nivel de competencias que les permitan ser generadores del desarrollo del conocimiento, de competencias y estrategias de aprendizaje.

Formar profesionales capaces de facilitar la integración de saberes (saber, saber ser y saber hacer) con la experiencia cotidiana.

Formar profesionales que se constituyan en agentes de desarrollo social.

La UES tiene como objetivo, formar recursos humanos profesionales y científicos con una gran visión global con capacidad para incidir en el desarrollo local, nacional e internacional, por medio de sus funciones de docencia, investigación, extensión del conocimiento y difusión de la cultura, por medio de capacitación de excelencia. Nuestra meta es formar a los alumnos con programas dirigidos a lograr un sólido conocimiento disciplinario y práctico de la profesión, así como al fomento de actitudes que fortalezcan la conciencia de nacionalidad, el pensamiento solidario con el bien social y una visión creativa e innovadora, la UES ofrece educación profesional de calidad, integrada con programas culturales, deportivos y recreativos para el óptimo desarrollo de la comunidad. Bajo este enfoque pedagógico y apegados a la misión y visión de la universidad es que se ha buscado formas novedosas de facilitar el



aprendizaje a los estudiantes universitarios. Es evidente que el mundo en continuo cambio en el que vivimos nos exige que aprendamos cosas nuevas continuamente, pero para ello lo primero que necesitamos es ser buenos aprendices, saber lo que se desea aprender; Para poder aprender todo lo que se requiere de nosotros tenemos, que aprender a aprender mejor.

Existe un gran interés para conocer la forma de aprender de cada individuo y existe también la posibilidad de conocer la forma en la que aprende mejor cada uno. Esta afirmación nos dirige a reflexionar un poco sobre las diferentes concepciones del aprendizaje y la forma en la que se contempla el mismo. Si nos detenemos solamente a lo investigado en las últimas décadas nos encontramos con que algunos autores consideran la forma de aprender muy ligada a los aspectos relacionados con la personalidad; Uno de los grandes desafíos de la educación universitaria es reconocer y potenciar al alumno como centro y motor de su propio proceso formativo. Esto requiere esfuerzos decididos por parte de las instituciones formadoras por conocer y comprender los procesos y estrategias de aprendizaje de los estudiantes que ingresan a sus aulas. En este contexto adquiere relevancia la comprensión y análisis de los estilos de aprendizaje y los sistemas de representación predominantes en los futuros profesionistas, como factor coadyuvante en su desarrollo académico. (García, 2002) Dentro de las aulas se lleva a cabo el proceso Enseñanza-Aprendizaje (E-A) se pueden identificar dos aspectos de suma importancia, por un lado, como profesores necesitamos plantearnos no sólo que es lo que queremos que aprendan nuestros alumnos sino, también, la forma en que les es más fácil aprender. por otra parte, como alumnos nos interesa entender mejor que es lo que hacemos para aprender y cómo podemos hacerlo mejor.

Si a este proceso E-A le agregamos que los estudiantes se encuentran etapa universitaria, época de decisiones que determinaran el rumbo de su futuro como personas y profesionista, el factor personalidad se ve inmiscuido directamente determinando la predominancia de algún sistema de representación. Uno de los aspectos a considerar de mayor relevancia en el concepto de aprendizaje es La Programación Neurolingüística (PNL) la cual ofrece una oportunidad de aprender a aprender, es decir, a manejar cognitivamente el progreso de cada persona en cuanto a aprendizaje se refiere, con base en lo anterior surge la necesidad de plantearse la pregunta, de qué manera la PNL a través de los sistemas de representación, facilita el proceso enseñanza aprendizaje en jóvenes universitarios. Las actividades de aprendizaje hacen referencia a cierta dinámica meta cognitiva por parte del individuo; a lo que ocurre en él, justo en el preciso momento en el que adquiere el aprendizaje, relacionados a aspectos cognitivos, afectivos y reguladores.(Sambrano, 2000) Este proyecto pretende ofrecer información tanto a profesores como alumnos sobre las distintas peculiaridades individuales existentes en relación con los estilos de aprendizaje y los sistemas de representación predominantes en nuestra forma de aprender.

## MÉTODOLOGIA

Este proyecto de investigación se realizó con 33 estudiantes de la Licenciatura en Sistemas Computacionales Administrativos (LSCA) de la Unidad Académica Benito Juárez, de los cuales 17 son varones y 15 mujeres. El rango de edad de estos universitarios al momento de aplicar para este proyecto oscilaba entre los 17 y 19 años. El 98% de los jóvenes, proceden de comunidades rurales ubicadas en el sur del Estado de Sonora, en la región del Mayo. El instrumento que se utilizó para recabar información sobre los sistemas de representación es de elaboración propia (diseño de formato) obtenido de la revisión electrónica en <http://www.galeon.com/aprenderaaprender/vak/vakest.htm>; esta prueba establece que recibimos información a través de nuestros sentidos, seleccionamos parte de esa información y cuando la recuperamos utilizamos los tres grandes sistemas de representación, visual, auditivo y kinestésico (VAK).

Seleccionamos únicamente la información que tenemos que organizar, aprender no consiste en almacenar datos aislados; el cerebro humano se caracteriza por su capacidad de relacionar y asociar la mucha información que recibe continuamente y buscar pautas y crear esquemas que nos permitan entender el mundo que nos rodea. Recordamos la última manzana que comimos y recuperamos a la vez la imagen de



la manzana, el sabor y la sensación de morderla. Unimos recuerdos muy distintos (las manzanas se pudren si no nos las comemos, el frutero no se estropea) y generalizamos y abstraemos conceptos más generales (la fruta se estropea, el barro no). Todos nosotros organizamos la información que recibimos, pero no todos seguimos el mismo procedimiento. Una vez más tenemos distintas preferencias y estilos a la hora de organizar lo que sabemos. La manera en que organicemos esa información también afecta a nuestro estilo de aprendizaje. Dos alumnos predominantemente visuales pueden aprender de manera muy distinta y tener resultados muy distintos en los estudios, dependiendo de cómo organicen esa información visual. Este instrumento se aplicó a los 33 estudiantes de primer semestre en el año 2008, en la primer semana que ellos se integraban a la universidad, posteriormente se archivó la información para comparar los resultados obtenidos en el test, al momento de su egreso; el cual se dio en el año 2012, fue entonces cuando se procesó la información y se hizo un análisis comparativo de los resultados obtenidos en el test con el promedio general de egreso, tratando de obtener una relación entre el sistema de representación predominante y el resultado académico obtenido.

## RESULTADOS

A continuación se muestra el test aplicado y los resultados obtenidos de los 32 estudiantes de LSCA, así como los promedios obtenidos al momento de su egreso, cabe hacer mención que en los resultados del test se han incluido a los estudiantes que no terminaron su carrera y que desertaron en el transcurso de ella.

### TEST DE SISTEMA DE REPRESENTACIÓN FAVORITO

Elige la opción a), b) o c) más adecuada y encierra el inciso que elijas:

1. Cuando estás en clase y el profesor explica algo que está escrito en la pizarra o en tu libro, te es más fácil seguir las explicaciones:
  - a) escuchando al profesor
  - b) leyendo el libro o la pizarra
  - c) te aburres y esperas que te den algo que hacer a ti
2. Cuando estás en clase:
  - a) te distraen los ruidos
  - b) te distrae el movimiento
  - c) te distraes cuando las explicaciones son demasiado largas.
3. Cuando te dan instrucciones:
  - a) te pones en movimiento antes de que acaben de hablar y explicar lo que hay que hacer.
  - b) te cuesta recordar las instrucciones orales, pero no hay problema si te las dan por escrito
  - c) recuerdas con facilidad las palabras exactas de lo que te dijeron.
4. Cuando tienes que aprender algo de memoria:
  - a) memorizas lo que ves y recuerdas la imagen (por ejemplo, la página del libro)
  - b) memorizas mejor si repites rítmicamente y recuerdas paso a paso
  - c) memorizas a base de pasear y mirar y recuerdas una idea general mejor que los detalles
5. En clase lo que más te gusta es que:



- a) se organicen debates y que haya dialogo
- b) que se organicen actividades en que los alumnos tengan que hacer cosas y puedan moverse.
- c) que te den el material escrito y con fotos, diagramas.

6. Marca las dos frases con las que te identifiques más:

- a) Cuando escuchas al profesor te gusta hacer garabatos en un papel.
- b) Eres visceral e intuitivo, muchas veces te gusta/disgusta la gente sin saber bien porqué.
- c) Te gusta tocar las cosas y tiendes a acercarte mucho a la gente cuando hablas con alguien.
- d) Tus cuadernos y libretas están ordenados y bien presentados, te molestan los tachones y las correcciones.
- e) Prefieres los chistes a los cómics.
- f) Sueles hablar contigo mismo cuando estás haciendo algún trabajo.

Cada opción de respuesta indica un estilo de aprendizaje, para calificar, solo revise la respuesta seleccionada e identifique el estilo al que corresponda.

Respuestas:

- 1. a) Auditivo b) Visual c) Kinestésicos
- 2. a) Auditivo b) Visual c) Kinestésicos
- 3. a) Kinestésicos b) Visual c) Auditivo
- 4. a) Visual b) Auditivo c) Kinestésico
- 5. a) Auditivo b) Kinestésicos c) Visual
- 6. a) Visual; b) Kinestésicos; c) Kinestésicos; d) Visual; e) Auditivo; f) Auditivo

A continuación se muestra la descripción de cada sistema de representación VAK. *Visual*: Cuando pensamos en imágenes (por ejemplo, cuando 'vemos' en nuestra mente la página del libro de texto con la información que necesitamos) podemos traer a la mente mucha información a la vez, por eso la gente que utiliza el sistema de representación visual tiene más facilidad para absorber grandes cantidades de información con rapidez. Visualizar nos ayuda además, a establecer relaciones entre distintas ideas y conceptos. Cuando un alumno tiene problemas para relacionar conceptos muchas veces se debe a que está procesando la información de forma auditiva o kinestésica. La capacidad de abstracción está directamente relacionada con la capacidad de visualizar. También la capacidad de planificar. Esas dos características explican que la gran mayoría de los alumnos universitarios (y por ende, de los profesores) sean visuales. Los alumnos visuales aprenden mejor cuando leen o ven la información de alguna manera. En una conferencia, por ejemplo, preferirán leer las fotocopias o transparencias a seguir la explicación oral, o, en su defecto, tomarán notas para poder tener algo que leer.

*Auditivo*: Cuando recordamos utilizando el sistema de representación auditivo lo hacemos de manera secuencial y ordenada. En un examen, por ejemplo, el alumno que vea mentalmente la página del libro podrá pasar de un punto a otro sin perder tiempo, porque está viendo toda la información a la vez. Sin



embargo, el alumno auditivo necesita escuchar su grabación mental paso a paso. Los alumnos que memorizan de forma auditiva no pueden olvidarse ni una palabra, porque no saben seguir. Es como cortar la cinta de una cassette. Por el contrario, un alumno visual que se olvida de una palabra no tiene mayores problemas, porque sigue viendo el resto del texto o de la información. El sistema auditivo no permite relacionar conceptos o elaborar conceptos abstractos con la misma facilidad que el sistema visual y no es tan rápido. Es, sin embargo, fundamental en el aprendizaje de los idiomas, y naturalmente, de la música. Los alumnos auditivos aprenden mejor cuando reciben las explicaciones oralmente y cuando pueden hablar y explicar esa información a otra persona.

Tabla Comparativa de Resultados de Test Y Ppromedios Generales de Egreso

Nº	Expediente	Nombre	Resultado	Promedio Egreso
1	8050120023	Alvarez Zamorano Jose Humberto	Visual-Auditivo	Rezago
2	8050120007	Basulto Ochoa Ruth Dalila	Kinestesico-Visual	9.2
3	8050120019	Buitimea Avila Telma Yaneth	Auditivo	Rezago
4	8050120005	Buitimea Corral Brenda Berenice	Visual	9.2
5	8050120026	Buitimea Ontiveros Balvaneda	Auditivo	Deserto
6	8050120025	Campas Paredes Ana Yuridia	Auditivo	8.5
7	8050120014	Flores Alamea Balvanedo	Auditivo	7.7
8	8050120030	Flores Rosas Dulce Maria	Kinestesico	Rezago
9	8050120027	Garcia Mascareño Suleika	Auditivo	9
10	8050120004	Gonzalez Gamez Benjamin	Auditivo	Deserto
11	8050120011	Gonzalez Zazueta Beatriz Isabel	Auditivo	Deserto
12	8050120001	Guerrero López Julio Cesar	Auditivo	9.1
13	8050120018	Islas Yocupicio Sandra Myriam	Kinestesico	Deserto
14	8050120016	Mendoza Valencia Adan Edel	Kinestesico	Deserto
15	5050120018	Millan Rios Juan Carlos	Kinestesico	Deserto
16	8050120003	Mumulmea Machijisa Miguel	Visual	8.4
17	8050120021	Paredes Yocupicio Ramon	Auditivo	Rezago
18	8050120009	Peraza Gomez Humberto Antonio	Kinestesico	8.4
19	8050120020	Perez Ahumada Juan Isae	Kinestesico	Rezago
20	8050120010	Rabago Peraza Ledia Yaneth	Kinestesico	8.3
21	8050120017	Rodriguez Escalante Jose	Auditivo	Deserto
22	5050120064	Rojo Valdez Ruben	Kinestesico	Deserto
23	8050120002	Ruiz Mendivil Selma Edith	Auditivo - Visual	8.5
24	8050120028	Ruiz Villanueva Manuel De Jesus	Auditivo	Deserto
25	8050120029	Sanchez Peña Ramon Agustin	Auditivo	Deserto
26	8050120022	Soto Arana Jose Alberto	Auditivo	Deserto
27	8050120008	Vaca Antillón Virgen Mercedes	Auditivo	9
28	8050120024	Valenzuela Lomas Claudia	Auditivo	8.6
29	8050120013	Verdugo Borbon Hector Esteban	Auditivo	Deserto
30	8050120006	Verduzco Sarabia Ariana Gp.E	Visual	Deserto
31	8050120012	Yocupicio Mendoza Juan Victor	Auditivo	8.3
32	8050120015	Zamorano Alvarez Arely	Auditivo	Deserto
33	9050120001	Zaragoza Solorio Rosa Yasmin	Kinestesico	9.6

*Kinestésico:* Cuando procesamos la información asociándola a nuestras sensaciones y movimientos, a nuestro cuerpo, estamos utilizando el sistema de representación kinestésico. Utilizamos este sistema, naturalmente, cuando aprendemos un deporte, pero también para muchas otras actividades. Por ejemplo, muchos profesores comentan que cuando corrigen ejercicios de sus alumnos, notan físicamente si algo está mal o bien. O que las faltas de ortografía les molestan físicamente. Escribir a máquina o computadora es otro ejemplo de aprendizaje kinestésico. La gente que escribe bien a máquina no necesita mirar donde está cada letra, de hecho si se les pregunta dónde está una letra cualquiera puede resultarles difícil contestar, sin embargo sus dedos saben lo que tienen que hacer.

Aprender utilizando el sistema kinestésico es lento, mucho más lento que con cualquiera de los otros dos sistemas, el visual y el auditivo. Se necesita más tiempo para aprender a usar computadora sin necesidad de pensar en lo que uno está haciendo que para aprenderse de memoria la lista de letras y símbolos que aparecen en el teclado. El aprendizaje kinestésico también es profundo. Nos podemos aprender una lista de palabras y olvidarlas al día siguiente, pero cuando uno aprende a montar en bicicleta, no se olvida nunca. Una vez que sabemos algo con nuestro cuerpo, que lo hemos aprendido con la memoria muscular,



es muy difícil que se nos olvide. Los alumnos kinestésico aprenden cuando hacen cosas como, por ejemplo, experimentos de laboratorio o proyectos. El alumno kinestésico necesita moverse. Cuando estudian muchas veces pasean o se balancean para satisfacer esa necesidad de movimiento. En el aula buscarán cualquier excusa para levantarse y moverse. Donolo, 2010

## CONCLUSIONES

Al realizar el análisis comparativo sobre los resultados del test y los promedios generales de los estudiantes, se concluye que efectivamente los sistemas de representación influyen en gran manera del éxito académico de los estudiantes universitarios. Al revisar la teoría VAK se detecta que los kinestésicos poseen habilidades de práctica y manipulación, por lo que categorizamos a la Licenciatura de Sistemas Computacionales Administrativos como una carrera totalmente práctica en la que la principal fuente de trabajo y estudio es la computadora. En la población estudiada se detecta que solo 2 estudiantes de los 33 que contestaron el test, han desarrollado en gran medida el sistema Kinestésico y alcanzaron los promedios más altos de la generación, por lo cual se considera significativo el resultado; ya que sus habilidades prácticas les permiten desarrollarse con más facilidad dentro de sus actividades escolares tales como las asignaturas enfocadas al diseño y programación de software, así como al mantenimiento y soporte técnico de equipo de computo.

## RECOMENDACIONES

A continuación se sugieren algunas actividades y estrategias para los alumnos y docentes, a fin de perfeccionar el proceso Enseñanza-Aprendizaje dentro del aula.

Visual		Auditivo		Kinestésico	
Aprendizaje Alumnos	Enseñanza Profesor	Aprendizaje Alumnos	Enseñanza Profesor	Aprendizaje Alumnos	Enseñanza Profesor
Contar una historia partiendo de viñetas, fotos, texto.	Escribir en la pizarra lo que se está explicando oralmente	Realizar un debate.	Dar instrucciones verbales.	Representar role-play.	Utilización de gestos para acompañar las instrucciones orales.
Dictarle a otro.	Utilizar soporte visual para información oral (cinta y fotos...)	Preguntarse unos a otros.	Repetir sonidos parecidos.	Representar sonidos a través de posturas o gestos.	Corregir Mediante gestos.
Realizar ilustraciones para el vocabulario nuevo.	Escribir la en pizarra.	Escuchar una cinta prestándole atención a la entonación.	Dictar.	Escribir sobre las sensaciones que sienten ante un objeto.	Intercambiar "feedback" escrito.
Dibujar comics con texto.		Escribir al dictado.	Leer el mismo texto con distinta inflexión.		
Leer y visualizar un personaje.		Leer y grabarse a sí mismos.		Leer un texto y dibujar algo alusivo.	Leer un texto expresando las emociones.
	Acompañar los textos de fotos.				

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**BIOGRAFIA**

Aracely Gutiérrez Serna.- Licenciada en Ciencias de la Educación , con Maestría en Psicología, laborando actualmente en la Universidad Estatal de Sonora UES (antes CESUES) como Profesor Adjunto 2.

Daniel Paredes Zempual.- Licenciado en Administración, con estudios de Maestría en Administración de Agronegocios, laborando actualmente en la Universidad Estatal de Sonora UES (antes CESUES) como Profesor Asociado Categoría 4.

Lizeth Alejandra González Martínez.-Contador Público, con estudios de Maestría en Administración, laborando actualmente en la Universidad Estatal de Sonora UES(antes CESUES) como Profesor Asociado Categoría 2.

Alma Isabel Arias Hurtado.- Licenciado en Sistemas Computacionales Administrativos, con estudios de Maestría en Administración de Tecnologías de Información, laborando actualmente en la Universidad Estatal de Sonora UES (antes CESUES) como Profesor Asociado Categoría 3.



# MODELO DE PLANEACIÓN ESTRATÉGICA PARA LAS MICROEMPRESAS

Lourdes Bracamonte Martínez, Universidad Estatal de Sonora  
Guadalupe Bethsabé Arreola Valle, Universidad Estatal de Sonora  
José Manuel Osorio Atondo, Universidad Estatal de Sonora  
Jesús María Martín Terán Gastélum, Universidad Estatal de Sonora

## RESUMEN

*La apertura de la economía, a través de los diferentes procesos, ha permitido el ingreso de competidores externos, generando un cambio en el panorama del desarrollo, crecimiento y sostenibilidad de pequeñas y medianas empresas. El cambio del enfoque de estas, que en su mayoría surgieron empíricamente, algunas veces empresas familiares, sin obedecer a una reestructuración planificada y flexible de su organización, es un factor determinante en su desarrollo y competitividad. La habilidad de una empresa para conservar su posición competitiva, puede ser bien salvaguardada por gerentes que sean capaces de establecer un mecanismo que les permita prever el futuro, mediante estrategias y tácticas formales que conduzcan al logro de sus objetivos a largo plazo. Por lo cual los administradores deberán estar dispuestos a ser capaces de percibir la estrategia dentro del contexto de la actividad diaria. El presente bosquejo, muestra un Modelo de Planeación Estratégica para las microempresas, con la finalidad de poder formular, implementar y evaluar estrategias para el logro de los objetivos corporativos. Este estudio revela herramientas y metodologías básicas para que el administrador gestione correctamente las oportunidades y evite que las fluctuaciones del mercado, la falta de conocimientos administrativos y adelantos tecnológicos se conviertan en amenazas.*

**PALABRAS CLAVES.** Planeación estratégica, misión, visión, objetivos, auditoría interna, auditoría externa

## STRATEGIC PLANNING MODEL FOR MICRO ENTERPRISES

### ABSTRACT

*The economy aperture, through different process, has allowed the entry of foreign competitors, generating a change in the panorama, growth and sustainable development of micro and medium enterprises. The change of the focus of these, that mostly emerged empirically, sometime family businesses, without obeying a planned restructuring of its organization and flexible, is a determinant factor in its development and competitiveness. The ability of a company to maintain its competitive position, can be well safeguarded by managers who are able to establish a mechanism that allows them to predict the future, through formal strategies and tactics that lead to achieving his long-term goals. So the administrators must be willing to be able to perceive the strategy within the context of daily activity. The following sketch, shows a strategic planning model for micro-enterprises, in order to formulate, implement and evaluate strategies for achieving the corporate objectives. This study reveals the basic tool and methodology for the administrator to properly manage the opportunities and avoid the market fluctuation, the lack of administrative knowledge and technological advances became a threat.*

**KEYWORDS.** Strategic planning, mission, vision, objectives, internal audit, external audit.



## INTRODUCCIÓN

Las estrategias existen desde los tiempos prehistóricos. De hecho una de las funciones de los primeros historiadores y poetas era testimoniar tanto las estrategias exitosas como las fallidas. Con el crecimiento de las sociedades y la creciente complejidad de los conflictos sociales, generales, hombres de estado y capitanes, estudiaron, codificaron y aprobaron los conceptos estratégicos esenciales hasta lograr una estructura coherente de principios. (Mintzberg, Quinn, Voyer, 1997: 9 ). Con el tiempo, las empresas más importantes fueron principalmente las que desarrollaron sistemas de planeación estratégica formal, denominados sistemas de planeación a largo plazo. Desde entonces, la planeación estratégica formal se ha ido perfeccionando al grado que en la actualidad todas las compañías importantes en el mundo cuentan con algún tipo de este sistema y un número mayor de empresas pequeñas está siguiendo este ejemplo. Como resultado de esta experiencia se ha producido un gran acervo de conocimientos, por lo cual este trabajo de investigación es recopilar la esencia de estos; es decir, intentar descubrir en un lenguaje sencillo y conciso los conceptos, hechos, ideas, procesos y procedimientos fundamentales acerca de la planeación estratégica, con la finalidad de que las microempresas pongan en práctica este conocimiento.

## DESARROLLO

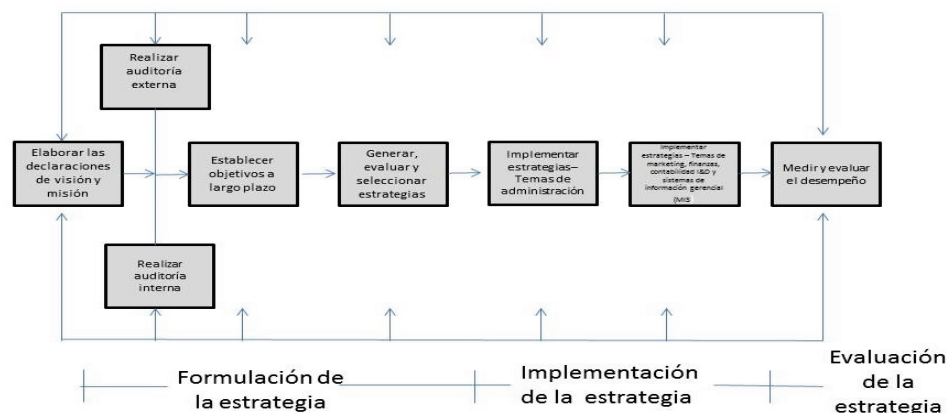
Hoy en día, la dirección y planeación estratégica son vitales en cuanto al éxito de las compañías, ya que una estrategia inadecuada puede crear graves problemas, no importando lo eficiente que puede ser una empresa interna o externamente; sin soslayar que los dos escenarios son importantes. Existen dos formas importantes, que no deben ser subestimadas para ayudar a los altos directivos a cumplir con sus responsabilidades de planeación estratégica: la planeación de anticipación intuitiva y la planeación sistemática formal. En muchas compañías existen conflictos entre los dos procedimientos ya que se encuentran involucrados dos diferentes procesos de pensamiento. Sin embargo, la planeación formal no puede llevarse a cabo sin la intuición de la dirección. Si el sistema de planeación formal se adapta correctamente a las características directivas puede contribuir a mejorar la intuición de los directores. Según Fred (2008: 5), conceptualiza la administración estratégica:

*“...como el arte y la ciencia de formular, implementar y evaluar decisiones multifuncionales que le permiten a una organización lograr sus objetivos. Como la misma definición implica, la administración estratégica se enfoca en integrar la administración, el marketing, las finanzas y la contabilidad, la producción y las operaciones, las actividades de investigación y desarrollo, así como los sistemas computarizados de información, para lograr el éxito de la organización.”*

Algunas veces el término de administración estratégica, se utiliza para referirse a la formulación, implementación y evaluación de la estrategia mientras que la planeación estratégica se refiere solo a la formulación de la estrategia. Este último término se utiliza en el mundo empresarial, mientras que el primero es más frecuente en el ámbito académico. La mejor manera de estudiar y aplicar la planeación estratégica es utilizando un modelo. Cada modelo representa un tipo de proceso, pero lo que lo distingue en sí, son los elementos que componen cada una de las fases que lo integran. Cualquier modelo de la realidad social debe trabajar con una cantidad de variables y relaciones. Además, una representación del proceso debe incluir elementos cuantitativos y cualitativos, lo que plantea la cuestión de la coherencia de los elementos cuantitativos entre sí y los cualitativos por otro lado. (Véase figura 1).



Figural1: Modelo Completo de la Administración Estratégica



*Fuente: Fred, R. David (2008: 15). La presente figura muestra el proceso de la administración estratégica.*

Cabe precisar que tanto este modelo como otros, no garantizan el éxito de las microempresas, pero si representan un planteamiento claro y práctico de las estrategias de formulación, implementación y evaluación.

## CONCLUSIONES

A excepción de algunas empresas, cualquier compañía que no cuenta con algún tipo de formalidad en su sistema de planeación estratégica, se expone a grandes riesgos. Algunos directores tienen conceptos muy distorsionados de ésta y rechazan la idea de intentar aplicarla; otros están tan confundidos acerca de este tema que lo consideran sin ningún beneficio, y algunos más ignoran las potencialidades del proceso tanto para ellos como para sus empresas. La planeación estratégica adaptada a una microempresa permitirá mantener unido al equipo directivo para traducir la misión, la visión y estrategias en resultados tangibles, reducir los conflictos, fomentar la participación y el compromiso a todos los niveles de la organización con los esfuerzos requeridos para hacer realidad el futuro que se desea.

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# RECONOCIMIENTO DEL FENÓMENO TRIBUTARIO Y SU IMPACTO EN LAS ORGANIZACIONES

César Vega Zárate, Universidad Veracruzana

Jerónimo Domingo Ricárdez Jiménez, Universidad Veracruzana

## RESUMEN

*El interés principal del presente artículo es hacer una reflexión teórica sobre un impacto organizacional que ha presentado la legislación tributaria sobre la gestión no financiera en las organizaciones, como parte de un proceso globalizador. Partiendo de la noción de una realidad económica evolutiva, la participación de novedosas variables presentadas en el entorno macro empresarial ha sido objeto de interés por el pensamiento administrativo, en donde el reconocimiento de éstas sobre la gestión organizacional merecen ser comprendidas. Así, la participación del Estado, vía políticas tributarias, ha generado que nuevas manifestaciones organizacionales se pongan en práctica, no sólo con la intención de contribuir para el sostenimiento económico estatal, sino que sus acciones están traspasando los límites económicos, generándose una nueva visión en la realidad empresarial bajo un enfoque meramente cualitativo. Una revisión a la literatura muestra que la Teoría Tributaria y la Teoría Organizacional no se encuentran desconectadas, y que hoy en día es necesario establecer un diálogo, con la intención de mejorar la gestión en las organizaciones, y al mismo tiempo, valorar la política tributaria.*

**PALABRAS CLAVE:** Teoría Tributaria, Teoría Organizacional, política tributaria, gestión organizacional, capacidades organizacionales.

## RECOGNITION OF THE TRIBUTARY PHENOMENON AND ITS IMPACT ON ORGANIZATIONS

### ABSTRACT

*The main interest of this article is mostly theoretical to reflect organizational impact has filed tax legislation on non-financial management in organizations, as part of the globalization process. Based on the notion of an evolutionary economic reality, participation of innovative variables presented in the macro business environment has been the subject of interest in management thinking, where the recognition of these on organizational management deserve to be understood. Thus, the participation of the State, via tax policies, has led to new organizational forms are implemented, not only with the intention of contributing to a state economic support, but their actions are beyond the limits economic, generating a new vision business reality under a purely qualitative approach. A review of the literature shows that the Tax Theory and Organizational Theory are not disconnected, and that today is necessary to establish a dialogue with the aim of improving the management of organizations, and at the same time, assess policy tax*

**JEL:** F61, H30, K34, P48.

**KEYWORDS:** Tax Theory, organizational theory, tax policy, organizational management, organizational capabilities



## INTRODUCCIÓN

Hoy en día, la gestión organizacional requiere tomar en cuenta múltiples elementos que provengan de su entorno, no sólo para su conocimiento, sino para que éstas sean capaces de reconocer de qué manera les afectan o benefician. Para comprender esto, es necesario que la organización moderna adquiera una capacidad adaptativa al medio ambiente del cual forma parte. Bajo una óptica social, la empresa es entendida como un conjunto social con formas, normas y pautas de relación que le dan continuidad a sus procesos (Etkin, 2010), permitiendo mantenerse en relación directa con su propio contexto, llegándose a modificar su actuar administrativo, para que su realidad empresarial sea la más apropiada. Por tal reflexión, el grado de comunicación que guarda la organización con su contexto se ha vuelto una parte esencial para un funcionamiento óptimo en cuanto a su gestión.

### Marco Teórico

La gestión de las organizacionales requiere de un eficiente contacto con su entorno, generándose una capacidad abierta, que sea capaz de identificar y reconocer aquellas fuerzas y/o amenazas que le circunscriben. Así, el pensamiento administrativo ha reconocido que el entorno es un factor importante que deben conocer las organizaciones en el ejercicio diario de sus actividades. La Teoría de la Contingencia y la Teoría de Sistemas: cuyas premisas centrales son el reconocer cómo el entorno de las organizaciones influye sobre la gestión, son un ejemplo teórico que explica el diálogo *organización-entorno*.

*La Teoría de la Contingencia*: reconoce que existen variables externas a la organización, cuya incidencia sobre las organizaciones inciden a desarrollar ciertas capacidades de adaptación a su entorno y sobreviva en su contexto. Sin embargo, esto no podría llevarse a cabo si la organización permanece cerrada a su entorno. Por otro lado, la *Teoría de Sistemas* nutre a la de la contingencia, en el sentido de concebir a la organización como un sistema de naturaleza abierta, y en su conjunto se logre un buen funcionamiento organizacional. En la medida de lo posible, el cierto grado de incidencia que puede mostrar el contexto sobre las organizaciones debe ser tomado en consideración, ya que de éste depende mucho el éxito de las organizaciones. Por lo tanto, toda organización deberá vigilar cuidadosamente cómo su entorno influye en su estructura, en donde la tendencia actual no sólo debe centrarse en la generación de buenos resultados económicos, sino que deben atender al mismo tiempo su performance organizacional.

### El Fenómeno Tributario

Una variable externa importante a considerar por parte de la gestión organizacional es la que proviene del Estado, específicamente aquella orientada a exigir a sus gobernados una parte de su riqueza generada para el sostenimiento público y satisfacción de necesidades sociales. Partiendo de una noción teórica económica (Adam Smith, 1776), cuya generación de riqueza colectiva requería de la contribución para parte de aquella generada por los agentes económicos, el rol del Estado se ha centrado en buscar aquellos recursos que sean suficientes para construir un ambiente estable del que las organizaciones forman parte.

Bajo la esencia de una *Teoría Tributaria*, el establecimiento de las condiciones hacendarias impuestas por el Estado depende del análisis de sus condiciones económicas, mismas que se limitan a promulgar leyes, normas, reglamentos y demás instrumentos que sirvan para fiscalizar recursos que por derecho deben exigir. Por tal, la estructuración de un *Sistema Tributario* debe contar con ciertas características y atributos que permitan cumplir sus funciones, siempre bajo la observancia de disciplina jurídica (*principio de equidad y proporcionalidad*). Lo mencionado anteriormente es bajo la percepción del Estado, sin embargo, es interesante de igual forma indagar la percepción que tienen los agentes contributivos, llamadas organizaciones, que como consecuencia de su capacidad económica deben contribuir en tiempo y forma ante las exigencias del Estado. Es precisamente en este punto en donde la aparición de un



denominado fenómeno tributario nace, cuya evolución ha reflejado en las organizaciones un cierto grado de dependencia en su gestión, en donde se nota una cierta incidencia en su sentido administrativo, generándose que éstas busquen nuevas maneras de gestionar sus capacidades y recursos hacia los fines contributivos, en donde el factor organizacional está cobrando vida.

En consecuencia, al referirse al término “fenómeno tributario”, estamos hablando del reconocimiento que hace la gestión organizacional de las acciones tributarias impuestas en su contexto, mismas que son incorporadas en la organización como acciones administrativas encaminadas a un fin específico, el cumplimiento de obligaciones tributarias.

## REVISIÓN LITERARIA

Si bien es cierto que la literatura tributaria se ha centrado más en atender más la parte económica y jurídica, una parte no muy amplia se ha centrado en explicar cómo la gestión organizacional se ha visto modificada como consecuencia de poner en práctica diversas acciones públicas tributarias, en la búsqueda de una adaptabilidad al entorno económico, social, político y cultural. En la búsqueda por una posible percepción del fenómeno tributario por parte de las organizaciones, la participación del Estado para crear sistemas tributarios eficientes y adecuados a una realidad actual, cobra importancia para una mejor comprensión. Estudios empíricos por Romero (2003), Delgado (2008) y Giraldo (2009) en el que el aspecto tributario contribuye a que la gestión de las empresas se vea limitada por el factor tributario, ha dado importancia a que las organizaciones sean mucho más atentas a las reformas constantes en el contexto hacendario. Díaz Yubero (2003) explica que las normas fiscales deberán cumplir ciertos requisitos de adaptabilidad a la realidad empresarial, en donde es la propia

Hacienda Pública como institución aquella que deberá de implementar acciones mucho más acordes a la realidad económica vivida el día de hoy. La participación del Estado ante una transformación económica requiere poner en práctica nuevas acciones que no frenen ni limiten el crecimiento de las organizaciones (Gómez Godillo, 1994), sino por el contrario, que fomenten el emprendurismo (Bedoya y Vargas, 2009), el desarrollo organizacional y prácticas que permitan que se cuenten con instrumentos suficientes y necesarios para enfrentarse a un contexto globalizador.

Para una mejor comprensión del fenómeno tributario en las organizaciones, la literatura ha capturado ciertos fenómenos no económicos que de una manera u otra están incidiendo sobre el gestar organizacional. Algunos eventos identificados son: el *comercio electrónico*, la *innovación empresarial*, una *preocupación por el medio ambiente* y otros *aspectos sociales* detectados. El comercio electrónico, visto como un evento revolucionario, cuya significancia radica en facilitar las transacciones comerciales tradicionales a partir de una plataforma virtual, ha sido objeto de reflexión por diversos estudiosos para abordarlo. Sin embargo, si buscamos su vinculación en el ámbito fiscal-organizacional, podemos evocar los trabajos realizados por, Olivero (2009), Núñez (2004) y Aguilar y Regalado (2012), cuyos intereses de conocer la manera en cómo los avances tecnológicos en un nuevo contexto económico globalizador contribuye a construir una *fiscalidad al comercio electrónico*, en donde el Gobierno se ha preocupado por “controlar” dicho avance en un sentido de recaudación, como consecuencia de una observación altamente favorecedora para las organizaciones.

Siendo la Organización para la Cooperación y Desarrollo Económico (OCDE) pionera en hacer diversos estudios a profundidad sobre este fenómeno tecnológico, la gestión de las organizaciones al mismo tiempo que atienden sus capacidades orientadas a esos nuevos mercados virtuales, deben tomar en consideración la parte tributaria, no como una opción, sino como una obligación. Sin embargo, la problemática legal en definir aquellos criterios normativos tendientes a un establecimiento permanente o residencia para evitar problemas de doble tributación para las empresas, ha dado hincapié a que aún no se encuentre tan desarrollado dicho tema, al menos por lo que respecta en América Latina. Dicha situación



no exenta a que la gestión de las organizaciones que opten por plataformas virtuales, en un futuro, se pueda ver limitada por las acciones públicas tributarias ante dicha evolución tecnológica.

De una forma similar, la literatura explica algo que se le conoce como *fiscalidad verde o ecológica*, derivada de un proceso de concientización colectiva a favor del medio ambiente, en donde las acciones políticas del Estado se han encargado de imponer cargas tributarias aquellas empresas que pongan en riesgo al planeta como consecuencia de sus actividades industriales.

Así, bajo la premisa de “*quien contamina paga*”, cuya interpretación por parte del Estado radica en disminuir los niveles contaminantes, el sentido que llega a tomar para la organización se ve reflejado en su gestión, buscando ahora nuevas estructuras organizaciones no evasoras, sino permisivas a lograr un equilibrio con el entorno y con su capacidad económica. El estudio comparativo de Hercowitz y Puig (2003), cuya valoración de acciones políticas ecológicas insertas en un contexto fiscal, ha logrado incidir sobre las acciones empresariales, cuyo paso particular ha servido para fomentar al turismo. Por otro lado, los avances económicos que la tributación verde ha dejado más que nada en España, han servido como un instrumento referencial para que las organizaciones dejen de ver el fenómeno tributario como algo negativo, sino más que nada se convierta en un incentivo más que genere un desarrollo organizacional. Tal es el caso del informe realizado por el Gobierno de Aragón, España (2011), quien concluye que el tejido organizacional de tal región no se ve desfavorecida por la fiscalidad verde, y no afecta su grado de competitividad, sino más bien ha servido para reforzar a la organización. Ante este caso, la medición de la efectividad de los tributos ecológicos ha comenzado, tales como los explicados por Ordoñez de Haro y Rivas (2005), en el que los posibles índices de eficacia permiten hacer una valoración general, sin embargo, la visión organizacional no ha contribuido mucho para la reflexión.

En sí, la instrumentación política ambiental puesta en práctica poco a poco se está desarrollando, lo que significa que se traspase los límites del Estado (Mourelle y Abad, 2011), y en donde la sensibilidad de la gestión organizacional se puede ver afectada directa o indirectamente, obligándolas a lograr un equilibrio en todo el sentido estricto de la palabra. La literatura en cuanto a este tópico si bien es basta, el enfoque otorgado ha sido tratado como una valoración más a un sistema impositivo, dejando fuera la óptica que dan las propias organizaciones para el cumplimiento a dichas disposiciones normativas.

Otro aspecto que está siendo tomado en cuenta por la política pública lo es el fomento a la innovación empresarial. La innovación tecnológica es un fenómeno social, ya que constituye un proceso que surge de las condiciones materiales de la vida social y económica de un país (Bramuglia, 2000). Por tal, el desarrollo de nuevos productos, la inversión en investigación empresarial, así como el desarrollo de ciencia y la tecnología son algunos tópicos que el Estado está retomando, cuyo resultado es un beneficio fiscal para aquellas organizaciones que realicen estas prácticas que promueven actividades innovadoras. El reconocimiento de la importancia de la investigación y el desarrollo ha cobrado mucho importancia, para los cuales la instrumentación de una política pública en este sentido contribuye a una práctica sana para la economía actual, tal y como lo decía Schumpeter. Por ende, las prácticas organizacionales generadoras de innovación están siendo recompensadas vía estímulos y/o subsidios fiscales, los cuales hacen que la carga fiscal de los contribuyentes disminuya, situación que provoca en que las organizaciones tiendan a alterar su desarrollo positivamente (Araujo y Borgoña, 2008).

De acuerdo a Fujii y Candaudap (2007), se requiere entonces definir una política pública “ideal” que apoye a la innovación en la organización. Al parecer, este tipo de recompensa económica está motivando a que los empresarios mejoren sus capacidades y habilidades gerenciales para innovar en productos y/o servicios, siendo estas actividades en particular valoradas por el Estado. El estudio realizado por la Federación Asturiana de Empresarios en España en 2008, han observado que la desgravación solicitada por ese grupo de empresarios por consecuencia de sus actividades en la investigación y al desarrollo, proporciona ciertas pistas referentes a la actitud de tales empresarios a comenzar a fomentar esas



actividades, vistas como una manera de sufragar sus cargas tributarias. De igual manera, su adaptación organizacional por obtener dicho beneficio tributario se ha convertido un medio para pagar menos impuestos. Así, parece que los estímulos fiscales se están convirtiendo en un factor de desarrollo (Angulo y Araujo, 2006), los cuales están el comportamiento de las organizaciones, tal y como lo demuestra Santos Lugo (2005) a partir de su estudio del comportamiento asociado a estímulos fiscales en innovación.

Igualmente, podemos evocar ciertos estudios que han tratado de demostrar que la relación que tiene la fiscalidad con la gestión organizacional, tales como la fiscalidad en las fundaciones (Jiménez, 2006), estudio de la fiscalidad y la equidad y género (Pazos y Rodríguez, 2010) y el estudio de la fiscalidad en la transmisión de la empresa familiar (Gallo, 1990), cuyos resultados reflejan cómo perciben al fenómeno tributario y cómo éste influye sobre la gestión empresarial familiar.

## METODOLOGÍA

Por el hecho de tratarse de un proyecto de investigación doctoral en construcción, por el momento aún se cuenta con la intención de elaborar un instrumento metodológico que en una primera instancia se llegue a indagar la forma en que las organizaciones perciben al fenómeno tributario a partir de un cuestionario medido en escala de Likert, en donde de una forma empírica se podrán obtener datos que pueden servir para definir algunas variables compartidas. Dichos resultados podrán servir como una base cualitativa para hacer una valoración de la política tributaria actual, reconociendo que ésta tiende a ser cambiante, por lo menos en el caso de México.

## CONCLUSIONES

Con base a la revisión literaria expuesta, y haciéndose una relación entre el fenómeno tributario y la gestión organizacional, se pueden llegar a conclusiones de alcance primario. La primera: no existe demasiada literatura en donde se vincule el reconocimiento del fenómeno tributario en la organización bajo un enfoque administrativo, ya que generalmente el impacto se ha medido en términos económicos, dejando fuera su incorporación en la gestión organizacional. Segunda: algunos estudios tienden a dar una reflexión bastante generalizada de lo que la organización puede llegar a percibir como fenómeno tributario, situación que orilla a que la disciplina administrativa pueda llegar a investigar dicha incidencia.

Tercera: sin duda, la participación del Estado en la definición de políticas hacendarias representa una variable predominante en los estudios presentados, ya que el contexto en el que se desenvuelven las organizaciones es vital para un adecuado funcionamiento, en donde la carga impositiva, aunque pareciera que sólo puede ser traducida en términos financieros, también podría traducirse en términos de eficiencia y eficacia organizacional, lo cual contribuiría a definir un desempeño tributario territorial. Sin embargo, algo que se tendría que tomar en cuenta en este punto, son las constantes adaptaciones, reformas o modificaciones al sistema tributario en turno, ya que ese cambio incide sobre la gestión de las organizaciones, dando cabida a que las capacidades y recursos en las organizaciones evolucionen al mismo tiempo que su contexto. A partir de todo lo anterior, podríamos llegar a preguntarnos *¿En qué sentido, el actuar administrativo de las organizaciones en su gestión tributaria se ve afectada por los cambios puestos en práctica por su contexto tributario?* Para dar una respuesta, forzosamente tendríamos que hacer una valoración tripartita: *Estado-Contexto-gestión empresarial*. Sería interesante tener alguna respuesta a esto.

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César Vega Zárate es Licenciado en Contaduría Pública egresado de la Universidad Veracruzana, con grado de Maestría en Impuestos de la Universidad Cristóbal Colón y Maestría en Ciencias en Gestión en la Universidad de Nice-Sophie Antipolis en Francia. Se puede contactar al siguiente correo electrónico: [cevezza@hotmail.com](mailto:cevezza@hotmail.com)

Jerónimo D. Ricárdez Jiménez es Contador Público y Doctor en Ciencias Económicas, obteniendo el grado en la ciudad de La Habana, Cuba. Actualmente es investigador y catedrático en la Facultad de Contaduría y Administración en la ciudad de Xalapa, México. Se puede contactar al siguiente correo: [jeronimoricardez@hotmail.com](mailto:jeronimoricardez@hotmail.com)



# LA GESTIÓN DE LA PROPIEDAD INTELECTUAL EN LAS PYMES DE BASE TECNOLÓGICA

Germán Aníbal Narváez Vásquez, Instituto Tecnológico y de Estudios Superiores de Monterrey  
Julio Cuauhtémoc Guerrero Dávalos, Universidad Michoacana de San Nicolás de Hidalgo

## RESUMEN

*Uno de los paradigmas es seguir considerando al capital y trabajo como los factores productivos más significativos para que las empresas puedan ser más competitivas. En la actualidad las empresas en cualquier actividad que se desenvuelvan requieren de: tecnología, conocimiento e información para poder ser eficientes y sobrevivir. Las pequeñas y medianas empresas (Pymes) suelen ser la fuerza motriz que impulsa dichas innovaciones. No obstante, no siempre se explota plenamente su capacidad innovadora y creativa ya que muchas de estas empresas no conocen el sistema de la Propiedad Intelectual ni la protección que éste puede dar a sus invenciones, marcas y dibujos, modelos industriales, derechos de autor, secretos comerciales, etc. La metodología utilizada en la investigación se fundamenta en el análisis del estado del arte, estudio exploratorio de las prácticas de gestión en las Pymes y estudio de casos detectados en la Base de Datos "IP Advantage" de la Organización Mundial de la Propiedad Intelectual. Como resultado del presente trabajo, se presentan dos aportes al enriquecimiento del tema: i) la integración de todas las áreas del conocimiento que se protege a través de la PI y, ii) la propuesta de un modelo de Gestión de la Propiedad Intelectual que permitirá ser un referente a seguir para las Pymes de base tecnológica.*

**PALABRAS CLAVES:** Gestión Propiedad Intelectual, PYME, Base Tecnológica

## INTELLECTUAL PROPERTY MANAGEMENT IN TECHNOLOGY-BASED SMEs

### ABSTRACT

*One of the paradigms is further consideration to capital and productive work as the most significant factors for businesses to be more competitive. Today companies in any activity requiring unfold: technology, knowledge and information in order to be efficient and survive. Small and medium enterprises (SMEs) are often the driving force behind these innovations. However, not always fully exploit its innovative and creative capacity as many of these companies do not know the system of Intellectual Property and the protection it can give your inventions, trademarks and designs, industrial designs, copyrights, trade secrets malls and more. The research methodology is based on the state of the art analysis, exploratory study of management practices in SME and case studies found in the database "IP Advantage" of the World Intellectual Property Organization. As a result of this work, we present two contributions to the enrichment of the topic: i) the integration of all areas of knowledge that is protected by intellectual property and, ii) the proposal of a model of Intellectual Property Management will allow being a point forward for technology-based SMEs.*

**JEL:** O32, O34

**KEYWORDS:** Intellectual Property Management, SMEs, Technology Base



## INTRODUCCIÓN

Las pequeñas y medianas empresas (Pymes) suelen ser la fuerza motriz que impulsa las economías de los países, no obstante, no siempre se explota plenamente su capacidad innovadora y creativa, ya que muchas de estas empresas no conocen el sistema de la Propiedad Intelectual (PI) ni la protección que éste puede dar a sus invenciones, marcas y dibujos, modelos industriales, derechos de autor, secretos comerciales, entre otros. En la mayoría de los casos se entiende que la Gestión de la Propiedad Intelectual (GPI) sólo comprende el registro de las solicitudes para la obtención de los títulos de propiedad de que se trate. En la actualidad la GPI se refiere a la capacidad de la empresa para comercializar las creaciones intelectuales, lanzar al mercado sus marcas, conceder licencias sobre sus conocimientos técnicos, etc.

La estrategia metodológica empleada se dividió en tres fases: la primera, el análisis documental del estado del arte, donde se plantean los argumentos que sustentan la presencia de los eslabones y las variables mas frecuentemente utilizadas para la GPI; la segunda, una investigación exploratoria/transeccional de las buenas prácticas de GPI en las Empresas de Base Tecnológica (EBT) en la Ciudad de Morelia-México y la tercera, estudio de casos de la base de datos “IP Advantage” de la Organización Mundial de la Propiedad Intelectual (OMPI). Seguidamente se presentan los resultados de la investigación, donde se señala la confusión que existe en la literatura sobre el tema, cuando se habla de GPI, se hace referencia únicamente a las actividades de protección ante las oficinas competentes y como se demuestra, existen mas actividades que hay que gestionar. Por otro lado y muy importante es la propuesta de un modelo de GPI para EBT. Finalmente, las conclusiones y limitaciones.

## REVISION DE LITERATURA

Desde la década de 1950 surge en México, dentro del contexto de la política industrial, apoyada en la sustitución de importaciones, el principio de que la pequeña y mediana empresa era clave para el desarrollo del país por su gran capacidad de generar empleo, (Campos, M. 2002, p. 5). De tal forma que el Artículo 1 de la Ley para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa, (MIPYMES). (DOF 06-06-2006), señala que el objetivo de la creación de este tipo de empresas es el de promover el desarrollo económico nacional, así como incrementar su participación en los mercados, en un marco de crecientes encadenamientos productivos que generen mayor valor agregado nacional.

Si bien no se ha establecido una definición de carácter internacional para las empresas bajo el “etiquetado” de PYME, las legislaciones de los países han establecido ciertos criterios para su reconocimiento. Por ejemplo en la Recomendación 2003/361/CE de la Comisión, de 6 de mayo de 2003, se las define en función de sus efectivos y de su volumen de negocios o de su balance general anual, así:

Tabla 1: Características de las Microempresas, Pequeñas y Medianas Empresas de la Comunidad Europea

<b>Mediana Empresa</b>	<b>Se define como una empresa que ocupa a menos de 250 personas y cuyo volumen de negocios anual no excede de 50 millones de euros o cuyo balance general anual no excede de 43 millones de euros.</b>
<b>Pequeña Empresa</b>	Se define como una empresa que ocupa a menos de 50 personas y cuyo volumen de negocios anual o cuyo balance general anual no supera los 10 millones de euros.
<b>Microempresa</b>	Se define como una empresa que ocupa a menos de 10 personas y cuyo volumen de negocios anual o cuyo balance general anual no supera los 2 millones de euros.

*En esta tabla encontramos definidas las características de las microempresas, pequeñas y medianas empresas consideradas en la Comunidad Europea. Las diferencias entre unas y otras se presentan con relación al número de personas, el volumen anual de negocios y el balance general. Fuente: Elaboración propia con datos de la Recomendación 2003/361/CE.*

En México la fracción III del artículo 3 de la Ley define a las MIPYMES, siguiendo el criterio de la “Estratificación por el Número de Trabajadores” como lo señala la Tabla 2; donde se incluyen productores agrícolas, ganaderos, forestales, pescadores, acuicultores, mineros, artesanos y de bienes culturales, así como prestadores de servicios turísticos y culturales.



Tabla 2: Definición de MIPYMES Según la Ley

Sector/Tamaño	Estratificación por Número de Trabajadores		
	Industria	Comercio	Servicios
Micro	0-10	0-10	0-10
Pequeña	11-50	11-30	11-50
Mediana	51-250	31-100	51-100

*En esta tabla encontramos definidas las características que han de considerarse para una Pyme, de acuerdo a la Estratificación por número de trabajadores. Se considera por un lado el sector, ya sea este Industrial, Comercial o de Servicios. Por otro lado el tamaño, dividido en micro, pequeña y mediana empresa. Por ejemplo; es considerada una -Pequeña empresa- en el -Sector Industrial- aquella empresa que tiene entre 11 y 50 empleados. Fuente: Diario Oficial de la Federación (6 de Junio 2006). Ley para el Desarrollo de la Competitividad en las MIPYMES.*

Como hemos señalado la ley no hace referencia a las Empresas de Base Tecnológica (EBT). Sin embargo Little, A. (1977), las define como: “empresas de propiedad independiente, de no más de 25 años de edad, que se basan en la explotación de una invención o innovación tecnológica que implica un riesgo tecnológico sustancial”. Shearman, C. y Burell, G., (1988) las definen como: “empresas nuevas e independientes cuya actividad está relacionada con el desarrollo de nuevas industrias”. En cambio para Storey, D. y Tether, B. (1998), siguiendo un sentido más amplio las definen como: “pequeñas empresas de propiedad independiente y de reciente creación que operan en sectores de alta tecnología”. Según el Virtual Observatory for Technology Transfer, (2010), Las EBT se caracterizan por tener los siguientes rasgos:

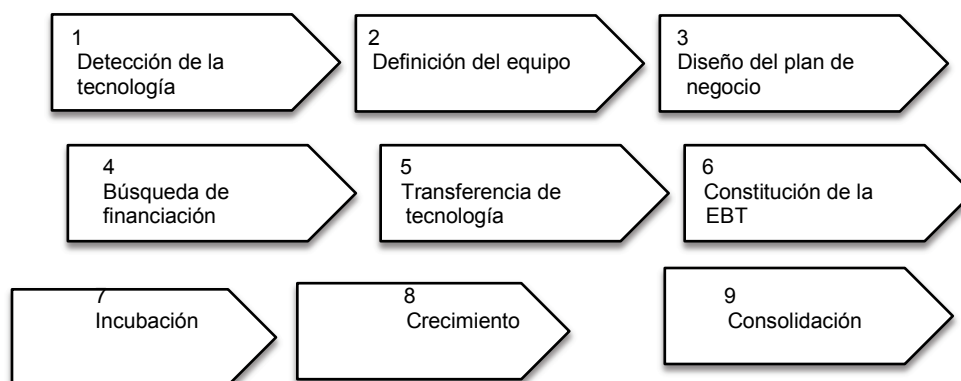
- Surgen dentro de las universidades y centros de investigación.
- Tienen una fuerte base tecnológica y una alta carga de innovación
- Su objetivo es el lanzamiento de nuevos productos y servicios de alto valor añadido al mercado.
- Son impulsadas por investigadores, doctorandos y profesores universitarios.
- Tienen un tamaño reducido, con escaso personal.
- Son flexibles, basadas en la innovación y capaces de adaptarse a los cambios.
- Normalmente, se instalan en [parques científicos y tecnológicos](#), y en sus primeros años son albergadas en [incubadoras de empresas](#).

El proceso de creación de una EBT es propio de cada caso, pero podemos describirlo en siete fases, (Figura 1) correspondientes a las siguientes etapas señaladas por Everis (2008, p. 26).

- 1) La Incubación: Normalmente las EBT suelen instalarse en [incubadoras de empresa](#) de parques científicos y tecnológicos, universidades o centros de investigación. En esta fase lo más importante es fortalecer el equipo humano y mejorar sus habilidades directivas y de gestión, así como generar redes de contacto.
- 2) Crecimiento: En esta fase la empresa comienza a tener beneficios, resultado de la penetración en el mercado, y de las decisiones estratégicas sobre la tecnología, centrando la atención en la gestión de la [propiedad intelectual](#), la vigilancia tecnológica y el establecimiento de alianzas estratégicas.
- 3) Consolidación: La empresa adquiere solidez en el mercado, tanto en ventas como en capacidad económica y financiera. La empresa debe adquirir la capacidad de reinventarse a sí misma para no morir en el mercado.



Figura 1: Proceso de creación de una Empresa de Base Tecnológica



La presente figura nos muestra las diferentes etapas que propone Everis (2008) para la creación de una EBT. Donde comienza con la detección de la tecnología necesaria para consolidar la idea innovadora, seguida de la definición del equipo de trabajo y el análisis de factibilidades a través de un plan de negocio. En la segunda parte encontramos el fortalecimiento a través de la búsqueda de ayuda financiera, transferencia de tecnología y la constitución legal de la empresa. Y finalmente muestra la consolidación y crecimiento a través de la Incubación.

### La Gestión de la Propiedad Intelectual

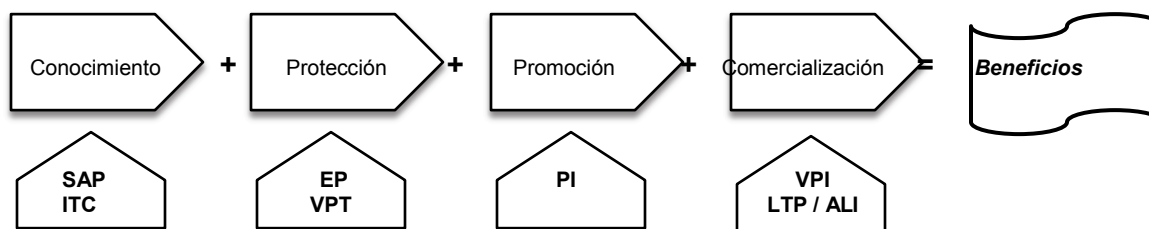
La gestión de la innovación está estrechamente vinculada a la GPI. La gestión de activos de PI es una esfera compleja en la que pocos empresarios o directores de PYME son capaces de especializarse puesto que exige generalmente poseer conocimientos de tipo jurídico, técnico y empresarial. (OMPI/CEPAL, 2003). Para comprender la dimensión de la GPI, recurriremos al rastreo etimológico término *gestión*. Para Huero (2004) el término *gestión* proviene del latín *gerere*, que posee varios significados: llevar adelante o llevar a cabo, cargar una cosa, librar una guerra o trabar combate, conducir una acción o un grupo. Según el DRAE (2001), la palabra *gestión* proviene del latín *gestio, onis*: Acción o efecto de gestionar, acción o efecto de administrar. En sentido general y amplio, equivale a toda diligencia realizada para la consecución de un fin. EUI. (1924).

Por lo tanto *Gestionar* efectivamente los recursos intelectuales de una organización abarca actividades tales como la promoción de la inventiva, el vínculo con inteligencia tecnológica, la utilización de criterios de PI en la selección y administración de proyectos, la compra de licencias útiles a la investigación, al igual que el licenciamiento de los desarrollos tecnológicos y el avalúo de los mismos de cara a la comercialización. Luna, K. (2007). Para Solleiro (2003) Administrar la PI es una tarea amplia que comprende una serie de actividades conducentes a la maximización económica de los conocimientos propios (derivados del esfuerzo de I+D, o de la experiencia), de conocimientos ajenos (el uso legal de derechos de PI de otros mediante la adquisición de licencias) y de conocimientos del dominio público (bases de datos, patentes). Para Sullivan (2001) un sistema bien construido para gestionar las propiedades intelectuales es fundamental para extraer todo el valor de las propiedades y además para ser capaz de crear sistemas de gestión de los activos intelectuales.

Existe abundante literatura sobre la GPI en el ámbito de las grandes empresas, sobre todo aquellas de países desarrollados que siguen estrategias ofensivas de innovación para consolidar sus ventajas competitivas. Pero poco o nada se ha dicho respecto de un “modelo” de GPI para Pymes de base tecnológica, que sea un referente general donde al conjugarse todas las variables permitan obtener mayores beneficios, resultado del conocimiento, protección, promoción y comercialización de sus creaciones intelectuales. (Figura 2).



Figura 2: Eslabones de la Gestión de la Propiedad Intelectual



En esta figura se presentan los eslabones que en forma secuencial conforman la GPI y sus respectivos indicadores, así tenemos: Para el –Conocimiento–, la SAP (Selección y Administración de Proyectos) e ITC (Inteligencia Tecnológica Competitiva). Para la –Protección–; EP (Estrategias de Protección) y VPT (Vigilancia del Patrimonio Tecnológico). Para la –Promoción–; PI (Promoción de la Inventiva). Para la –Comercialización–; VPI (Valuación de la PI), LTP (Licenciamiento de Tecnología Propia), ALI (Adquisición de Licencias para Investigación). Como resultado de la sumatoria eficiente de las diferentes actividades de gestión se obtendrá los Beneficios esperados. Fuente: Elaboración propia.

## METODOLOGÍA

La estrategia metodológica empleada se dividió en tres fases: la primera, el análisis documental del estado del arte; la segunda, una investigación exploratoria/transeccional de las buenas prácticas de GPI en las EBT en la Ciudad de Morelia–México y la tercera, estudio de casos de la base de datos “IP Advantage” de la OMPI. La primera y segunda fase, sirvieron para determinar los eslabones y sus respectivas variables de GPI como lo demuestra la Figura 2.

La tercera fase, consistió en seleccionar de la base de datos “IP Advantage” aquellos casos que tenían relación exclusivamente con la GPI, de acuerdo con dos criterios de clasificación limitados en la base de datos: i) Por su instrumento de protección y ii) Por su enfoque. Dentro del primero se encontraban los siguientes aspectos: Los Derechos de Autor y Conexos, Indicaciones Geográficas y Denominaciones de Origen, Dibujos y Modelos Industriales, Patentes, Derechos de Obtentor, Secretos Comerciales, Marcas y Modelos de Utilidad. En el segundo criterio encontramos a: Branding, Comercialización, Financiación, Franquicias, Solución de Controversias, Infracción de la PI, Gestión de la PI, Valoración de la PI, Licencias, Asociaciones, Información sobre Patentes, Investigación y Desarrollo.

El criterio adoptado fue: “Gestión de la PI” para “Cualquier instrumento de protección”, quedando para el análisis 42 de 139 casos (Datos actualizados al 12 de enero 2011). Una vez delimitados los casos, se procedió a la identificación y análisis de las actividades de GPI. Para lo cual se construyó una matriz de frecuencias. Los resultados obtenidos fueron analizados utilizando el software de Word y Excel de Microsoft 2010 empleando texto, gráficos, tablas y figuras. (Ver Anexo 1).

## RESULTADOS

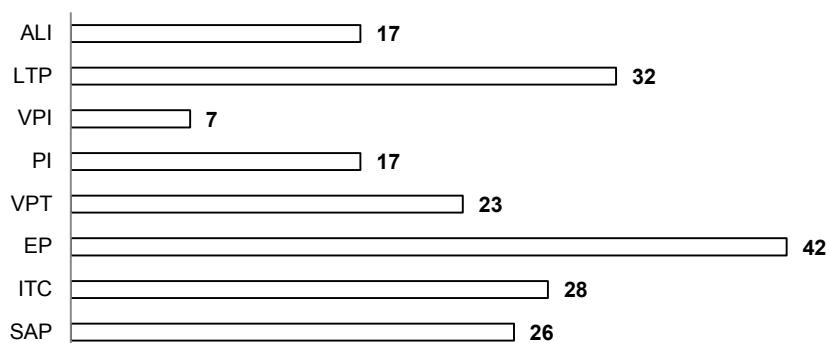
Como se demuestra en el Anexo 1 y en la Figura 3, la actividad de GPI que más se repite con un 100% es la relacionada con las -Estrategias de Protección-. Es decir los mecanismos que las empresas buscan para proteger sus innovaciones. Este resultado demuestra la confusión que existe en la literatura sobre el tema, cuando se habla de GPI, se hace referencia únicamente a las actividades de protección ante las oficinas competentes y como podemos ver, existen mas actividades que hay que gestionar.

La siguiente actividad de GPI con un 76% correspondiente a 32 casos; es el LTP, es decir los contratos de transferencia de tecnología que los centros o empresas realizan para comercializar sus innovaciones. Contraria a un 17% correspondiente a la ALI; esto es, la adquisición de licencias para la explotación de las innovaciones propiedad de terceros, este reducido porcentaje en relación a la anterior actividad nos permite identificar una de las causas para el incremento de la *piratería*. La transferencia de tecnología a



través del licenciamiento es una actividad que en la actualidad ha adquirido singular importancia, no solo por el -permiso- para la explotación de la innovación, sino por los beneficios adicionales como la adquisición de conocimiento a través del asesoramiento de expertos, el intercambio de información, sobretodo el beneficio por el retorno de la inversión.

Figura 3: Frecuencia de las Actividades de GPI en Casos Analizados.



*En esta figura se presentan la frecuencia de las actividades de GPI en los casos analizados en la base de datos "IP Advantage". Demostrando en concordancia con la literatura que la EP (Estrategias de Protección) es la actividad mas utilizada por las Pymes, seguida de LTP (Licenciamiento de Tecnología Propia), ITC (Inteligencia Tecnológica Competitiva), SAP (Selección y Administración de Proyectos), VPT (Vigilancia del Patrimonio Tecnológico, seguidas igualmente por la ALI (Adquisición de Licencias para Investigación) y PI (Promoción de la Inventiva), finalmente y no menos importante la VPI (Valuación de la PI). Fuente: Elaboración propia.*

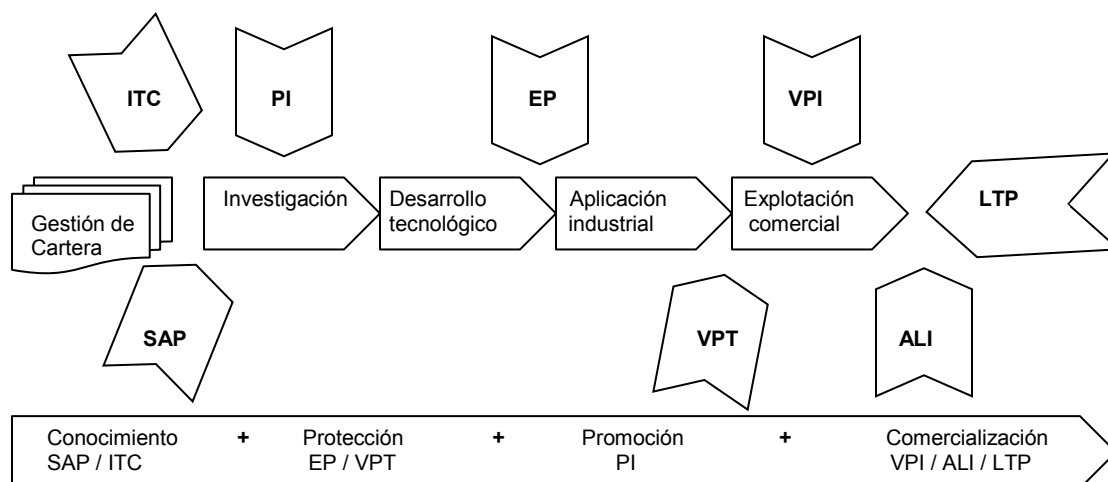
Seguida y no por ser menos importante encontramos a las actividades que se relacionan con la variable – Conocimiento-, es decir; la ITC con un 67% correspondiente a 28 casos y SAP con un 62% correspondiente a 26 casos. Temas relacionados con la búsqueda, recuperación, selección y análisis de la información y proyectos. No podría ser de otra manera, en otros países los centros de investigación, empresas y universidades acuden a las enormes bases de datos sobre patentes que maneja la OMPI y las oficinas de propiedad industrial, para escudriñar la información que allí se detalla para partir de las innovaciones ya existentes y evitar perder tiempo y dinero en crear algo ya creado.

Es necesario enfatizar que el hecho de que en este análisis aparezca la ITC en menor proporción que la EPN, no quiere decir que sea menos importante ya que todas las actividades son iguales. Lo que se demuestra en este punto es que todas absolutamente todas las empresas protegen sus innovaciones. Algunas empresas como las farmacéuticas o las universidades parten del análisis de la información a través de la ITC para crear sus innovaciones, otras por el conocimiento adquirido en la práctica de sus labores cotidianas. (Conocimiento tradicional). La actividad que menos frecuencia tiene con el 17% correspondiente a 17 casos, la relacionada con la VPI. Un tema que hasta el momento no se han puesto de acuerdo en tanto a la unificación de un método que permita cuantificar a los activos intangibles, razón por la cual en los casos no se entra en detalle pero que es obvio que se aplica.

Por ejemplo, en los casos se hace referencia al retorno de la inversión con base al cálculo de los costos que se incurrieron y los beneficios esperados a través de la demanda en el mercado del nuevo producto o servicio. Además que en la mayoría de los casos se ha recurrido a préstamos bancarios, el cual es un factor que influye en el cálculo del precio de venta del producto o el cobro de regalías. Olvidando incluir factores como el conocimiento, la experiencia, prestigio de marca u otros componentes que forman parte del capital intelectual. Con estos antecedentes y considerando la estructura de conformación de una EBT de la Figura 1 y las variables que intervienen en la GPI de la Figura 2, se representa en la Figura 3 el Modelo de GPI para las Empresas de Base Tecnológica.



Figura 3: Modelo de GPI Para las Pymes de Base Tecnológica



En esta figura se representa al Modelo de GPI para las Pymes de Base Tecnológica, considerando por un lado el proceso de formación de una EBT que comprende las etapas de Investigación, Desarrollo Tecnológico, Aplicación Industrial y la Explotación Comercial (Proceso de un sistema de innovación básico) y una Cartera de Gestión de Proyectos. Por otro lado considerando los eslabones de la GPI, encontramos las variables que se han de considerar en cada una de las etapas de innovación de la EBT. Así, la SAP y la ITC que corresponde al eslabón del Conocimiento se han de considerar en la Gestión de Cartera y la Investigación. La EP y la VPT que corresponden a la Protección se han de considerar en las etapas de Desarrollo Tecnológico, Aplicación Industrial y Explotación Comercial, La PI en la etapa de Investigación y la VPI, ALI, LTP que corresponden a la comercialización, se han de considerar en la etapa de Explotación comercial. Fuente: Elaboración propia.

En la primera etapa, en el “Proceso de Investigación” y “Gestión de Cartera”, las EBT ignoran el manejo de la propiedad intelectual, lo cual se evidencia al no tener mecanismos de protección. Para lo cual es necesario crear una cartera primaria para descubrir las fortalezas y debilidades así como la localización de oportunidades y riesgos. Esto es a través de la Inteligencia Tecnológica Competitiva (ITC), que permite el análisis sistemático de la información científica, tecnológica, legal y comercial, así como el establecimiento de estrategias de inversión y adquisición de personal técnico/científico. En forma paralela encontramos la Selección y Administración de Proyectos (SAP) que precisamente tiene que ver con la formación de equipos de calidad y la formulación de propuestas que permitan plantear criterios de selección y seguimiento de proyectos. No se debe olvidar que una vez que se ha detectado el proyecto con posibilidades de convertirse en un producto innovador y alta posibilidad de penetrar en el mercado, es necesario realizar el reconocimiento al personal o equipo que contribuyó al logro de los objetivos deseados (Promoción de la Inventiva, PI).

En la siguiente etapa de Desarrollo Tecnológico y Aplicación Industrial, donde se concibe la idea innovadora ya sea desarrollada por el equipo de trabajo o mediante la Adquisición de Licencias para Investigación (ALI) por parte de terceros, la cual se utiliza como estrategia para ahorrar tiempo y costos en el proceso de I+D. Es necesario establecer Estrategias de Protección (EP), mediante la utilización de títulos de PI, dependiendo del tipo de creación intelectual que desarrollo la empresa, esto es: patentes, diseños industriales, marcas, derechos de autor, derechos de obtentor, indicaciones geográficas, etc., o mediante alianzas estratégicas para defenderse de la competencia. También se generan políticas amplias de resguardo de secretos industriales y comerciales.

Finalmente en la etapa de Explotación Comercial (EC), se consideran aspectos como la Valuación de la Propiedad Intelectual (VPI), es decir la determinación del valor económico del o los activos intelectuales generados. La Vigilancia del Patrimonio Tecnológico (VPT), donde se adoptan políticas de vigilancia para supervisar el mercado y asegurar que no se infrinjan los derechos de PI. Para consumir la comercialización de las tecnologías protegidas por un título de PI se suscriben contratos de transferencia



de tecnología, los cuales se realizan a través de Licenciamiento de la Tecnología Propia (LTP), donde entre las cláusulas se incluyen aspectos como: los derechos que confiere la patente, la información técnica, el porcentaje de regalías sobre las ventas, acciones en caso de controversias, etc.

## CONCLUSIONES

En general las EBT no valoran adecuadamente la PI y, subestiman las posibilidades de obtener beneficios futuros gracias a su uso. La propiedad intelectual puede convertirse en un activo valioso cuando se protege de acuerdo con la ley y cuando existe una demanda en el mercado para los productos y servicios protegidos. La protección legal no es más que una de las diversas formas posibles de dar a la empresa una protección monopolística y, de ese modo, captar valor de la innovación. Parte importante de la GPI la comprende la estrategia de protección por medio de títulos como patentes, marcas, secretos industriales, modelos de utilidad y diseños industriales, circuitos integrados, derechos de autor y obtentor de vegetales. En este sentido, gestionar eficazmente la PI también supone la capacidad de la empresa para comercializar las invenciones, lanzar al mercado sus marcas, conceder licencias sobre sus conocimientos técnicos, realizar transacciones conjuntas y celebrar acuerdos contractuales, así como ejercer y supervisar eficazmente sus derechos de propiedad intelectual.

### Limitaciones

Dentro de las limitaciones hay que resaltar, por una parte, el número reducido de Pymes de Base Tecnológica encontradas en la Ciudad de Morelia México y por otro un margen de error considerable en la información proporcionada por los dueños de este tipo de empresas, debido principalmente al desconocimiento de los temas relacionados con la GPI como son: la Valoración de la PI, Inteligencia Tecnológica Competitiva, Licenciamiento de Tecnología Propia, entre otros, que a pesar de que desconocían los conceptos, en la práctica realizaban de alguna forma estas actividades.



## ANEXOS

Anexo 1: Tabla de Frecuencias de las Actividades de GPI

No.	SAP	ITC	EP	VPT	PIV	VPI	LTP	ALI	
1	X	n/d	X	X	n/d	n/d	n/d	n/d	3
2	X	X	X	X	n/d	n/d	X	n/d	5
3	X	X	X	n/d	n/d	n/d	X	n/d	4
4	n/d	X	X	n/d	n/d	n/d	n/d	n/d	2
5	X	X	X	X	X	n/d	X	X	7
6	n/d	n/d	X	n/d	n/d	n/d	X	n/d	2
7	n/d	n/d	X	n/d	n/d	n/d	n/d	n/d	1
8	X	X	X	X	n/d	n/d	X	X	6
9	n/d	X	X	X	n/d	n/d	X	n/d	4
10	X	X	X	X	X	n/d	X	n/d	6
11	n/d	X	X	X	n/d	n/d	n/d	n/d	3
12	X	X	X	X	X	n/d	X	X	7
13	X	n/d	X	n/d	n/d	n/d	X	n/d	3
14	X	X	X	X	X	X	X	X	8
15	X	X	X	X	X	X	X	X	8
16	n/d	n/d	X	n/d	n/d	n/d	X	X	3
17	n/d	n/d	X	n/d	X	X	X	n/d	4
18	n/d	n/d	X	n/d	n/d	X	n/d	n/d	2
19	X	X	X	n/d	X	n/d	X	X	6
20	n/d	X	X	n/d	n/d	n/d	X	X	4
21	X	X	X	n/d	X	X	X	X	7
22	X	n/d	X	X	n/d	n/d	X	n/d	3
23	n/d	X	X	n/d	X	n/d	X	n/d	4
24	X	n/d	X	X	n/d	n/d	n/d	n/d	3
25	X	X	X	X	n/d	n/d	X	X	6
26	n/d	n/d	X	n/d	n/d	n/d	X	X	3
27	X	X	X	X	X	n/d	X	X	7
28	n/d	n/d	X	n/d	X	n/d	n/d	n/d	2
29	X	X	X	X	X	n/d	X	X	7
30	n/d	n/d	X	n/d	n/d	n/d	X	n/d	2
31	n/d	X	X	X	n/d	n/d	n/d	X	4
32	X	X	X	X	n/d	n/d	X	n/d	5
33	n/d	n/d	X	n/d	n/d	n/d	X	n/d	2
34	X	X	X	n/d	n/d	n/d	X	n/d	4
35	X	X	X	X	X	n/d	X	X	7
36	X	X	X	X	X	n/d	X	n/d	6
37	n/d	X	X	n/d	n/d	n/d	n/d	n/d	2
38	X	X	X	X	X	X	n/d	n/d	6
39	X	X	X	n/d	n/d	n/d	X	X	5
40	X	X	X	X	X	X	X	X	8
41	X	n/d	X	X	X	n/d	X	n/d	5
42	X	X	X	X	n/d	n/d	X	n/d	5
26	62%	28	42	23	17	7	32	17	
		67%	100%	55%	40%	17%	76%	40%	

En esta tabla localizamos en la primera columna los 42 casos correspondientes a empresas innovadoras, en la primera fila las variables que conforman la GPI detectadas en el análisis del estado del arte y buenas prácticas. Los resultados confirman la literatura, el 100% de las actividades corresponde a las EP (Estrategias de protección). También se confirma que existen otras actividades igualmente importantes pero no mencionadas comunmente en la literatura, como el LTP (Licenciamiento de la Tecnología Propia) con un 76%, ITC (Inteligencia Tecnológica Competitiva) con un 67%, SAP (Selección y Administración de Proyectos) con un 62% entre las mas importantes. Fuente: Elaboración propia a partir de "IP Advantage" (2011).

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# ANÁLISIS DE LA COMPETITIVIDAD TURÍSTICA EN DESTINO DE SOL Y PLAYA, CASO TURISMO NACIONAL EN MANZANILLO Y PUERTO VALLARTA, MÉXICO

Nuchnudee Chaisatit, Universidad de Colima  
Juan Alonzo Livas de las Garzas, Universidad de Colima  
Aurelio Deniz Guizar, Universidad de Colima  
Adelaida Silvestre Campos, Universidad de Colima

## RESUMEN

*Manzanillo y Puerto Vallarta son unos de los destinos turísticos de sol y playa más importantes del pacífico mexicano. Las dos ciudades cuentan con riquezas tanto naturales como culturales semejantes de oferta turística por la ubicación geográfica, sin embargo Puerto Vallarta recibe una cantidad mucho mayor de turistas todo en año que Manzanillo, al contrario Manzanillo solo recibe turistas en temporada vacacional o fines de semana largos. Es necesario analizar las causas por las cuales los turistas prefieren a Puerto Vallarta como destino favorito de playa. Este trabajo fue desarrollado por la metodología comparativa de los indicadores de la competitividad turística y análisis "FODA". Resultados: El costo de los servicios y hospedaje en Manzanillo son mas caros que en Puerto Vallarta pero la calidad del servicio no es la misma, siendo en Manzanillo menor, debido a que los pobladores que son los actores principales carecen de cultura turística y capacidad organizacional; además el desarrollo de la infraestructura turística en Puerto Vallarta está más avanzada y cuenta con una gran variedad de actividades turísticas. Conclusiones: Manzanillo no es destino competitivo en comparación con Puerto Vallarta aunque Manzanillo cuenta con mejores condiciones ambientales en sus playas.*

## ANALYSIS OF THE TOURISM COMPETITIVENESS IN DESTINATION OF SUN AND BEACH, CASE NATIONAL TOURISM IN MANZANILLO AND PUERTO VALLARTA, MEXICO

### ABSTRACT

*Manzanillo and Puerto Vallarta are ones of the most important tourist beach destinations of the Mexican Pacific coast. The two cities have both natural and cultural wealth of tourist offer similar by geographic location, but Puerto Vallarta receives much more tourists every year than Manzanillo that receives tourists just only in holiday season or long weekends. It is necessary to analyze the reasons why tourists prefer Puerto Vallarta as beach destination. This work was developed by the comparative methodology of tourism competitiveness indicators and "SWOT" analysis. Results: The cost of services and lodging in Manzanillo is more expensive than in Puerto Vallarta but quality of service is not the same, being in Puerto Vallarta is better, because the people who are the main actors lack tourist culture and organizational capacity; further development of tourism infrastructure in Puerto Vallarta is more advanced and there is variety of tourist activities. Conclusions: Manzanillo is not competitive destination compared with Puerto Vallarta but Manzanillo has more beautiful beaches.*

### INTRODUCCIÓN

El turismo es una herramienta muy importante para el desarrollo económico de los países, lo cual ha generado que en la actualidad, estos enfrenten una gran competencia por atraer el mayor número de



turistas. Existen factores que influyen en la baja competitividad del sector turístico en México tanto como factores que favorecen su desarrollo. Manzanillo es la zona turística más importante de Colima, se encuentra ubicado en una región geográfica de México caracterizada por una oferta turística muy semejante, con atractivos casi idénticos y no cuenta con elementos que lo distingan, por lo tanto necesita elevar su competitividad turística, perfeccionando la infraestructura, los factores de apoyo y la administración del destino para poder lograr un posicionamiento superior en el mercado a través de una mejor imagen real y percibida. En la costa del Pacífico Mexicano existen por lo menos siete destinos importantes con lo que en el lenguaje turístico se denomina oferta de sol y playa.

En el mercado turístico mundial, la oferta de sol y playa es considerada una comodidad. En los cinco continentes hay cientos de destinos con una oferta muy parecida, esto ya no resulta suficiente, por lo cual debe acompañarse con algún otro tipo de servicio que haga peculiar al destino (Amaya et al.:2008).

De acuerdo a los factores que han sido creados, uno de los componentes básicos para el establecimiento de la competitividad turística es la seguridad del destino, como lo menciona Brent Ritchie en su obra “El destino competitivo: Una perspectiva de turismo sustentable”. México, hoy en día ha sido golpeado considerablemente por una serie de aspectos negativos en materia de seguridad, aspectos internos y externos. El estado de Colima se ubica dentro de los destinos mejor posicionados en materia de seguridad en algunos rubros a nivel nacional, sin embargo los números en cuanto a delitos empiezan a elevarse, algo que debe preocupar a las autoridades locales y principalmente a las del destino Manzanillo por ser un lugar turístico. El problema de competitividad turística del estado de Colima y de su municipio más sobresaliente, Manzanillo, no tiene una fácil solución, necesita lograr un importante posicionamiento competitivo turístico, surgieron así la siguiente interrogante: ¿Cuál es el elemento necesario para Manzanillo que mejore la competitividad turística a comparación del destino turístico de Puerto Vallarta?

*El objetivo general:* del trabajo fue el análisis de la competitividad turística en destino del Sol y playa en caso de turismo nacional entre Manzanillo y Puerto Vallarta, México para poder a incrementar la comercialización de sus servicios turísticos en Manzanillo.

*Métodos a utilizar en la investigación:* La búsqueda y acopio de datos se orientó a la obtención de información primaria ya que se utilizaron indicadores de la competitividad turística del Consejo Mundial del Turismo y Viajes (WTTC) y el análisis de FODA de los dos destinos turísticos, se obtuvo a través de las investigaciones específicas (trabajo de campo), principalmente por medio de encuestas, entrevistas y de la observación, también se utilizó la investigación secundaria ya que se consultó a la Secretaría de Turismo del Estado de Colima, publicaciones oficiales de la Secretaría de Turismo, de la Organización Mundial de Turismo, entre otros. Se utilizaron métodos cuantitativos de los resultados obtenidos de las encuestas, se analizaron bajo métodos estadísticos y sobre hechos observables con la finalidad de poder controlar las variables y medir los resultados. Se formó un grupo de voluntarios de la Escuela de Turismo y Gastronomía integrado por doce estudiantes que aplicaron encuestas directas tanto a prestadores de servicios turísticos como a visitantes para obtener las dos partes del estudio

*Técnicas a utilizar en la investigación:* Reuniones con prestadores de servicios turísticos, aplicación de encuestas, tormenta de ideas, entrevistas, sistemas estadísticos en la concentración de información, herramientas matemáticas **Valor teórico:** Lo fundamentan los conceptos actuales en materia de mercadotecnia en los entornos turísticos y la interrelación con los aplicados en las estrategias comerciales que permitan incrementar la utilización de los servicios turístico en Manzanillo. **Valor metodológico:** Esta compuesta esencialmente por los marcos conceptuales y las estrategias mercadotécnicas diseñadas, con posibilidad de aplicación en la comercialización de servicios turísticos. **Valor práctico:** Se enfoca primordialmente a la factibilidad y pertinencia de aplicación de estrategias promocionales que permita mejorar la calidad de los servicios turísticos en Manzanillo. **Valor social:** Radica en la investigación de cómo mejorar las motivación de uso de los servicios turísticos así como de las campañas promocionales



en el Estado que creen un flujo de turistas, para que utilicen los servicios turísticos logrando una mayor derrama económica y una significativa reactivación económica local.

*Desarrollo de la investigación:* Según El Consejo Mundial del Turismo y Viajes (WTTC), que tiene encomendadas tareas de promoción y evaluación del turismo, inició en 2001 la elaboración y recopilación de un conjunto de indicadores de competitividad de los destinos turísticos que están en la línea de los elaborados por el Fondo Monetario Internacional para el seguimiento de la competitividad de la economía de los países. Estos indicadores de competitividad del WTTC recopilan una amplia gama de información que indica en qué medida un país ofrece un entorno competitivo para el desarrollo del turismo y, tal y como afirman Gooroochurn y Sugiyarto (2003), es el primer intento de construir los siguientes indicadores de competitividad para el sector turístico.

1. Precios de los principales bienes y servicios consumidos por los turistas,
2. Factor humano en la industria turística,
3. Desarrollo de la infraestructura,
4. Medio ambiente,
5. Desarrollo humano
6. Desarrollo social

Los cuales se comparan la competitividad turística de Manzanillo con Puerto Vallarta en el cuadro presentado de la siguiente manera:

Tabla No.1: Indicadores de la Competitividad Turística de Manzanillo y Puerto Vallarta

Indicadores De Competitividad	Manzanillo	Puerto Vallarta
<b>Precios</b> (Principales Bienes Y Servicios Consumidos Por Los Turistas)	<b>Regular</b> Manzanillo Ofrece Productos Y Servicios A Precios Altos Especialmente En Temporadas Altas	<b>Bueno</b> Además De Ser Un Destino Altamente Turístico Sus Precios Son Promedio.
<b>Factor Humano En La Industria Turística</b>	<b>Regular</b> Es Poca La Población Local Que Se Dedicar Al Turismo	<b>Bueno</b> La Mayoría De La Población Local Se Dedicar Al Turismo
<b>Desarrollo De Infraestructura</b>	<b>Regular</b> Se Ha Incrementado Muy Lentamente La Infraestructura Turística, Solo Se Cuenta Con 6 Hoteles Categoría 5 Estrellas	<b>Bueno</b> El Desarrollo De Infraestructura Turística Está Avanzando Muy Rápidamente
<b>Medio Ambiente</b>	<b>Regular</b> A Pesar De La Contaminación De La Termoeléctrica Y El Hábitat Natural En El Cual Intervino El Puerto Comercial, Manzanillo Cuenta Con Playas Amplias, Limpias Y Con Gran Parte De Áreas Verdes A Las Orillas Del Municipio	<b>Regular</b> Puerto Vallarta Está Disminuyendo Sus Áreas Naturales Al Mientras Crece Su Infraestructura Especialmente Hotelera.
<b>Desarrollo Humano</b>	<b>Bueno</b> Las Personas De Manzanillo Se Caracterizan Por Ser Muy Amables Y Por Brindar Un Excelente Servicio	<b>Bueno</b> Las Personas De Puerto Vallarta Brindan Muy Buen Servicio Ya Que Su Actividad Principal, Como Ya Se Había Mencionado, Es El Turismo
<b>Desarrollo Social</b>	<b>Bueno</b> Como Actividad Social Manzanillo Realiza El Torneo Internacional De Pez Vela	<b>Bueno</b> Puerto Vallarta Realiza Eventos Nacionales E Internacionales Así Como También Cuenta Con Tianguis Cultural

Fuente: Investigación propia, año 2013

Análisis de Fortalezas, Oportunidades, Debilidades y Amenazas (FODA) de Manzanillo como destino turístico Manzanillo es un destino el cual los turistas lo eligen en cierta parte por la tranquilidad de la ciudad y por ser un destino de sol y playa. En esta investigación se muestra un diagnóstico para identificar las fuerzas y debilidades del destino así como también las oportunidades y amenazas en las que se encuentra, conocido también como análisis FODA. Las fortalezas que se presentan a continuación son características propias del destino que representan ventajas competitivas y capacidades para el desarrollo del turismo; las oportunidades son las circunstancias del entorno que favorecen al logro de los objetivos, que pueden dar lugar a una posición de ventaja para el destino.



- *Fortalezas:* Características propias del destino que representan verdaderas ventajas competitivas y capacidades para el desarrollo del turismo.  
F1.- Calidez y Amabilidad de la gente del puerto.  
F2.- Ubicación Geográfica, cerca de grandes poblaciones.  
F3.- Belleza y variedad de playas.  
F4.- Seguridad y paz social, aún es un puerto tranquilo.  
F5.- Pesca Deportiva, cuenta con el Distintivo: Capital Mundial del Pez Vela.  
F6.- Existe voluntad política en reconocer al turismo como prioritario para el desarrollo del municipio.  
F7.- Infraestructura en vías de comunicación al puerto.  
F8.- El tipo de clima.  
F9.- Gastronomía Regional.

- *Oportunidades:* Circunstancias del entorno que favorecen al logro de los objetivos, que pueden dar lugar a una posición de ventaja para algún destino.

*O1.- Creciente participación empresarial.*

*O2.- Mayor inversión en infraestructura vial y de servicios básicos por las diferentes entidades gubernamentales.*

*O3.- Avances en la planificación de infraestructuras de comunicación que permitirán la reducción del tiempo para alcanzar nuestro destino de playa.*

*O4.- El municipio de Manzanillo cuenta con extensas áreas idóneas para la construcción de desarrollos turísticos sustentables y estratégicamente planeados.*

*O5.- Las nuevas tecnologías de telecomunicaciones permiten el acceso más amplio y directo a los mercados.*

*O6.- La competencia directa (Puerto Vallarta) tiene playas con piedras (principal desagrado de sus visitantes) y están consideradas dentro de las más sucias del país.*

*O7.- El gobierno estatal tiene un plan de incentivos fiscales para atraer inversiones al estado.*

*O8.- El turismo es un sector muy atractivo para la población, como generador de empleos a nivel local.*

*O9.- La actividad turística del puerto de Manzanillo se encuentra todavía por debajo de su desarrollo potencial.*

*O10.- Repotenciación y Cambio de Combustible a Gas Natural en la Central Termoeléctrica de CFE.*

*O11.- La actividad turística es considerada como un área estratégica para la economía nacional.*

*O12.- Existe una sana relación entre las autoridades estatales y municipales entorno a los objetivos turísticos.*

- *Debilidades:* Características propias del destino turístico que representan verdaderas desventajas competitivas para el logro de sus objetivos.

*D1.- Incapacidad del sistema regulatorio para sancionar el incumplimiento de las normas y revertir la informalidad en la actividad turística.*

*D2.- No se cuenta con los servicios básicos adecuados y suficientes en temporadas de mayor afluencia turística, como abastecimiento de agua potable, tratamiento de aguas residuales y de residuos sólidos, recolección de basura, etc., lo que incrementa la degradación ambiental, además de generar descontento en los habitantes.*

*D3.- El Sector tiene poco conocimiento acerca de la aplicación de los resultados sobre los estudios de mercado.*

*D4.- Existe poca inversión en infraestructuras hoteleras de categoría superior.*

*D5.- Falta de asociación, debilidad gremial, desunión de los empresarios locales y ridículo control de tarifas en las distintas ramas del sector turístico.*



*D6.- Falta de aplicación de las herramientas de medición de satisfacción del cliente como encuestas, cuestionarios, solicitud de sugerencias o formularios de contacto.*

*D7.- Falta de innovación en la conformación de la oferta turística. D8.- Escasa conciencia y cultura turística en la población, y falta de responsabilidad social empresarial.*

*D9.- Carencia de capacitación y asesoramiento sobre el sector turístico en los prestadores de servicios*

*D10.- Deficiente flotilla de vehículos de transporte urbano*

*D11.- Visión del turista receptivo orientado principalmente a los circuitos turísticos tradicionales, escasa diversificación.*

*D12.- La comercialización sigue estando orientada hacia una comunicación masiva, sin valorar la diferenciación de los diversos segmentos de mercado.*

*D13.- Los operadores externos no ofertan nuestro destino como primera opción, a falta de incentivos económicos.*

*D14.- Se cuenta con una imagen de pueblo sucio, con calles deterioradas y con estructura urbana desastrosa.*

*D15.- Escasos lugares de diversión y entretenimiento nocturno, ausencia de parques temáticos y recorridos turísticos.*

*D16.- Insuficientes plataformas comerciales a través del Internet y las nuevas tecnologías.*

*D17.- Aún no se cuenta con una terminal de cruceros.*

*D18.- Contaminación, normatividad demasiado laxa.*

*D19.- Inexistencias de estándares o programas de apoyo a la calidad aplicadas al sector turístico, lo que genera mediocridad en los prestadores de servicios.*

*D20.- Precarios sistemas de información locales al turista e improvisación del personal de apoyo a esta actividad.*

*D21.- Tarifas altas en casetas de cobro de autopistas.*

*D22.- Falta de estacionamiento, sanitarios e iluminación en el Centro Histórico.*

*D23.- Ausencia de áreas de diversión, entretenimiento y recreación infantil o familiar.*

- Amenazas: Circunstancias del entorno que ponen en riesgo el logro de los objetivos del destino, los cuales no tenemos control directo pero debemos considerar para fijar objetivos realistas diseñar estrategias para minimizar su impacto adverso sobre nuestras metas.

*A1.- Elevado grado de competencia cercana a nuestra zona turística.*

*A2.- Problemática derivada del exceso de procesos burocráticos y la falta de información para inversión privada y desarrollo de los destinos turísticos.*

*A3.- Inseguridad y creciente violencia a nivel nacional.*

*A4.- Aumento de la contaminación, depredación, daño de zonas y ecosistemas.*

*A5.- Exposición a desastres naturales (sismos, ciclones, inundaciones).*

*A6.- Clara tendencia en los medios informativos de transmisión nacional a no tomar en cuenta al puerto de Manzanillo como destino turístico de importancia.*

*A7.- Elevado costo de las tarifas aéreas domésticas.*

*A8.- Inestabilidad y crisis financiera-económica mundial.*

*A9.- La inseguridad y los problemas sociales pueden desalentar la demanda actual y potencial del turismo internacional.*

*A10.- La marcada preferencia de atención al turista extranjero por parte de los prestadores de servicios complica los procesos de fidelización de la demanda nacional.*

*A11.- Falta de conocimiento real sobre las necesidades de la demanda para generar acciones correctivas específicas.*

*A12.- Aumento de precios en temporadas altas.*

*A13.- Existencia de protestas en contra de la explotación de los recursos naturales en áreas potenciales de desarrollos turísticos.*



## RESULTADOS Y CONCLUSIONES

El problema planteado en el presente trabajo de investigación muestra que hay cientos de destinos con una oferta turística muy parecida, en este caso la oferta de *sol y playa*. Esto ya no resulta suficiente, por lo cual debe acompañarse con algún otro tipo de servicio que haga peculiar al destino (Manzanillo).

En relación a esa problemática se comprueban las siguientes hipótesis de acuerdo a los resultados obtenidos de las encuestas aplicadas: Manzanillo cuenta con una oferta turística muy semejante a otros destinos nacionales, para aumentar su nivel de competitividad necesita más y mejor infraestructura además de mejorar en los servicios principalmente en la promoción turística según el 18% de las personas encuestadas esta promoción podría mejorar la oferta turística del municipio también se debe mejorar la vida nocturna según el 17% de la respuesta de los encuestados.

Las ventajas del instrumento turístico de Manzanillo son óptimas y fortalecen su destino turístico ante la competencia, el 56% de las personas encuestadas respondieron que no consideran a Manzanillo como un destino turístico competitivo mientras que el 46% contestaron que si consideran a Manzanillo competitivo, comentaron que a pesar de no tener mucha infraestructura, el municipio tiene playas amplias y limpias además que tiene potencial para desarrollarse turísticamente y posicionarse en niveles mayores en cuanto a competitividad turística. Se obtuvo un resultado de 26% para el estado de Jalisco mostrándose en las encuestas como competencia para Manzanillo, específicamente el municipio Puerto Vallarta. Las desventajas del instrumento turístico de Manzanillo son perjudiciales y debilitan su destino turístico ante la competencia. El 54% de las personas encuestadas perciben que el turismo actual es bueno en comparación con otros años pero comentaron que podría estar mejor, hace falta más interés en mejorar sus servicios. El 49% cree que el turismo en Manzanillo va a ser bueno dentro de 10 años comentando que solo si se mejora en la infraestructura turística del municipio.

El comportamiento de la población local influye para que Manzanillo pueda ser un destino turístico competitivo, el 47% de los encuestados considera que el comportamiento de la población local ante los turistas es bueno mientras que el 40% respondió que la población se muestra indiferente. Por otro lado se muestra que el grado de satisfacción de los turistas al visitar Manzanillo es muy bueno según el 41% de los encuestados y bueno según el 29%. Manzanillo le da la misma importancia al turismo nacional en relación con el turismo extranjero siendo el 87% de los prestadores de servicios encuestados quienes respondieron que a ambos se les da la misma importancia mientras tanto solo el 8% contestaron que la importancia se le da al turismo extranjero y el 4% al turismo nacional. Se obtuvo también que el 90% de los visitantes son nacionales y el 10% respondió que son extranjeros.

Como conclusión del presente trabajo de investigación se puede observar que Manzanillo, a pesar de ser un municipio pequeño con poca infraestructura turística (en comparación de su principal competidor Puerto Vallarta) tiene mucho potencial por desarrollar; cuenta principalmente con la calidez de la gente local que caracteriza al puerto por ser personas amables y por brindar muy buen servicio al turista; las playas de Manzanillo son una ventaja turística mas del puerto ya que son playas amplias, limpias y tranquilas además el clima del municipio es cálido la mayor parte del año siendo favorecedor para el turista. Las estrategias que se generen deben tratar de aprovechar, simultáneamente, varias fortalezas y, actuar en el aprovechamiento (o reducción del impacto) de varias oportunidades (o amenazas). Para la presentación de las estrategias, se agruparon en grandes áreas de interés, éstas fueron: Recursos Humanos / Sociedad. Producto Turístico, Comercialización, Infraestructura, Regulación y Normatividad. Cada una de ellas a su vez, cuenta con diversas acciones, las cuales constituyen la parte operativa del Plan Estratégico y son instrumentos diseñados para enfrentar la problemática identificada y solucionar problemas particulares y/o aprovechar oportunidades concretas.



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# **DETERMINANTES REALES QUE IMPIDEN A LA PROVEEDURÍA LOCAL TENER MAYOR PARTICIPACIÓN EN LA INDUSTRIA MAQUILADORA SECTOR ELECTRÓNICO EN TIJUANA, B.C. MÉXICO.**

María Marcela Solís Quinteros, Universidad Autónoma de Baja California, México

Alfonso Vega López, Universidad Autónoma de Baja California, México

María Virginia Flores Ortiz, Universidad Autónoma de Baja California, México

## **RESUMEN**

*El objetivo de la investigación es identificar las determinantes reales que impiden a la proveeduría local mexicana tener mayor participación en la industria maquiladora de exportación sector electrónico en Tijuana, B.C. México. La metodología de investigación consistió en entrevistas a profundidad a los responsables de compras de 10 empresas maquiladoras consideradas como las más exitosas, así como la aplicación de una encuesta a 38 empresas maquiladoras. Con los resultados obtenidos se creará un diagnóstico de los factores actuales que inciden en la baja contratación de proveeduría local mexicana por parte de la Industria Maquiladora sector electrónico en Tijuana, B.C. Se propone aportar información necesaria que podrá ser de utilidad a las asociaciones industriales y ayuntamiento del estado para toma de decisiones que puedan contribuir a incrementar el suministro de la proveeduría local a las grandes empresas.*

**PALABRAS CLAVES:** industria maquiladora sector electrónico, proveeduría local, encadenamiento productivo, integración vertical, integración horizontal.

## **REAL DETERMINANTS THAT PREVENT LOCAL SUPPLY HAVE GREATER PARTICIPATION IN ELECTRONIC INDUSTRY SECTOR BOND IN TIJUANA, B.C. MÉXICO**

## **ABSTRACT**

*The objective of the research is to identify the real determinants that prevent local suppliers have greater involvement in Mexican maquiladora export electronics industry in Tijuana, BC. The research methodology consisted of depth interviews with purchasing managers from 10 maquiladoras considered the most successful, and the implementation of a survey of 38 maquiladoras. With the results, it is proposed to provide necessary information that may be useful to industry associations and the state council for decisions that can help increase the supply of local suppliers to large companies.*

**JEL:** A12, D20, D24, M11, O14,

**KEYWORDS:** Maquiladora electronics industry, local supply, production chain, vertical integration, horizontal integration.

## **INTRODUCCIÓN**

De acuerdo a la Organización Mundial de Comercio (OMC, 2004) las exportaciones de producto electrónico representaron el 15% del valor total de las mercancías comerciadas en el mundo. Se estima



que las distintas ramas de la industria electrónica mantendrán elevadas tasas de crecimiento a nivel mundial. Este impulso será mayor en tanto más acertadas sean las estrategias de cada país para integrar las cadenas productivas que intervienen en la innovación y fabricación del desarrollo de nuevos productos electrónicos (Secretaría de Economía 2001) Entre 2003 y 2010, el PIB del sector electrónico creció en promedio anual 1.2%, al pasar de 7,000 millones de dólares a 7,589 millones de dólares. En 2010, el PIB sectorial significó el 0.7% del PIB nacional, de acuerdo con cifras del INEGI. ([promexico.gob.mx](http://promexico.gob.mx))

En México existen más de 728 unidades económicas pertenecientes al sector electrónico. Las empresas manufactureras están ubicadas principalmente en estados como Baja California, Chihuahua, y Tamaulipas, empleando a un aproximado de 258,000 personas en el país, de acuerdo con INEGI. ([promexico.gob.mx](http://promexico.gob.mx)). Siguiendo las cifras de Secretaría de Economía, entre 2000 y 2010, la inversión extranjera acumulada en el sector electrónico ascendió a 20,625 millones de dólares, concentrándose principalmente en la fabricación de computadoras y equipo periférico. Tan sólo en 2010, la inversión extranjera en esta industria alcanzó un valor de 1,301 millones de dólares; los principales países origen de la inversión fueron Países Bajos, Estados Unidos, Japón, Alemania y Canadá.

A pesar de los esfuerzos del sector privado y del gobierno mexicano, la participación de la proveeduría nacional en la Industria Manufacturera, Maquiladora y de Servicios de Exportación (IMMEX) en sus 40 años de presencia en el país, ha sido relativamente baja. En 2004, esta participación nacional fue de 10% del consumo intermedio, siendo esta participación aún más baja en el rubro de materias primas, (Koido, 2003) Estudios de Carrillo y Hualde (2001) señalan que las plantas locales no cuentan con recursos para producir insumos con altos estándares de calidad y alto nivel tecnológico que se requieren, las firmas transnacionales recurren a proveedores extranjeros que han localizado sus plantas cerca de sus clientes. Asimismo, según datos del Colegio de la Frontera Norte (Cofe) 2002, las empresas proveedoras mexicanas locales sólo producen materiales indirectos, ninguna produce insumos directos. Los proveedores extranjeros, por el contrario, fabrican diversos materiales directos. Existen diversas razones por las que la IMMEX no ha desarrollado una importante red de proveedores locales, pero principalmente porque las plantas al instalarse en México ya contaban con proveedores locales en su lugar de origen y con quienes ya habían establecido una relación de confianza en cuanto a calidad y tiempo de entrega.

Dentro de las acciones que ha hecho el gobierno federal en materia de proveeduría local, es la organización de foros como Baja PYME porque se propician relaciones de negocios, así como el intercambio de servicios y mercancías, lo que permitirá que pequeñas y medianas empresas puedan resurgir. El objetivo es que las empresas “tractoras” (todas aquellas que se encargan de producir productos a gran escala) desarmen sus piezas y productos terminados para que el industrial local conozca cuáles son los componentes que necesitan y que en la mayoría de los casos tienen que comprar en otros países, con el costo que ello implica. Actualmente la Secretaría de Economía ha impulsado el programa de desarrollo de proveedores, que representa una estrategia de promoción para identificar y elevar la competitividad de las micro, pequeñas y medianas empresas (PyME's), con la finalidad que se integren a los encadenamientos productivos de las empresas tractoras, las cuales son las grandes compradoras que en su operación jalen a este tipo de empresas. Al elevar la competitividad de la pequeña y mediana empresa tiene como consecuencia grandes beneficios para el país, pues de esta forma se conservan y crean empleos, se fortalece el mercado interno y se logra una más equitativa distribución de la riqueza. A pesar de este programa de apoyo por parte del Gobierno para el apoyo de proveeduría local a la IMEX, aún existen características y obstáculos que limitan su incursión.

## REVISIÓN LITERARIA

*Encadenamiento productivo:* A. Hirschman (1981), planteo por primera vez en 1958 la teoría de los encadenamientos hacia adelante y hacia atrás, los cuales constituyen una secuencia de decisiones de inversión que tienen lugar durante los procesos de industrialización que caracterizan el desarrollo



económico. \_Los encadenamientos hacia atrás están representados por las decisiones de inversión y cooperación orientadas a fortalecer la producción de materias primas y bienes necesarios para la elaboración de productos terminados. Entretanto, los encadenamientos hacia adelante implica la incorporación de nueva tecnología e investigación y desarrollo que mejora o crea nuevos productos. \_Los tipos de encadenamiento pueden ser: desarrollo de productos, materias primas, bienes secundarios, infraestructura, capital humano, manufactura y logística.

*Integración vertical:* La integración vertical se caracteriza por una dirección de integración, la cual puede ser hacia atrás o hacia adelante. De acuerdo a las características de la empresa, la integración vertical hacia atrás consiste en que una empresa se acerca hacia sus proveedores incorporándolos a su cadena de valor, controlando las empresas proveedoras de sus insumos. La integración hacia adelante implica una mayor aproximación a sus clientes, la empresa misma se encarga de proporcionar al cliente el producto final; prescindiendo de empresas externas para realizar dicha labor (Schmalensee y Willig, 1989) La relaciones de cooperación vertical permiten tanto la especialización de las empresas, dando lugar a la conformación de una cadena productiva altamente fragmentada (desde proveedores de insumos básicos hasta los agentes de comercialización), y al mismo tiempo fuertemente integrada y cohesionada dentro de la aglomeración. (Carrillo, 2000)

*Integración horizontal:* (López, 2003) afirma que la integración horizontal se caracteriza por la alianza entre un grupo de empresas que ofrecen un mismo producto servicio cooperando entre sí en algunas actividades, pero compitiendo entre sí en un mismo mercado. Este tipo de integración generalmente están compuestas por grupos de micro, pequeñas y medianas empresas en la misma localidad o el mismo sector. La cooperación horizontal hace posible que las pequeñas empresas accedan a beneficios colectivos, que difícilmente lograrían de manera individual

*Teoría de Trama productiva o Red productiva:* Está conformado por una firma organizadora, su conjunto de proveedores y clientes, así como interrelaciones que se derivan de las transacciones de compraventa como los flujos de información, experiencia y conocimiento que circulan por los canales formales e informales constituidos (Rullani, 2000). La principal ventaja de este tipo de configuraciones deriva del intercambio y acumulación de conocimientos, que sus componentes generan a lo largo de su vinculación comercial. Sin embargo estudios de Carrillo pone de manifiesto que estas conceptualizaciones teóricas no responden necesariamente a la forma en que se manifiestan las vinculaciones interfirmas en la realidad (González R. 2010) Prácticas de Modelos de Proveeduría local en otros países.

*Modelo de proveeduría Taiwanés:* \_El desarrollo de proveedores en el sector electrónico está alineado a las necesidades impuestas por la competitividad internacional; el factor básico de éxito es su base de proveeduría local, que cuenta con empresarios emprendedores, receptivos y con potencial e iniciativa para el aprendizaje (Hobday, 1994). Concluyendo que el proceso gradual de aprendizaje y acumulación de capacidades tecnológicas facilitó a Taiwán la transición de fabricación de productos simples a procesos y productos más complejos.

*Modelo de proveeduría de Malasia:* La proveeduría local se caracteriza por el desarrollo de las capacidades para satisfacer los niveles de calidad, costo y oportunidad que exige las empresas transnacionales, estableciendo sistemas de producción flexibles, así como programas de entrenamiento y promoción para la creación de nuevas empresas en el seno de otras empresas ya existentes, que actúan como incubadoras (Ariffin, 2000)

*Modelo de proveeduría de Singapur:* La importancia de la industria electrónica representa el 40% del valor de la producción y de las exportaciones, sin embargo la participación de la proveeduría local es mínima, ya que los encadenamientos de las empresas transnacionales fueron básicamente con otras empresas transnacionales de la región. Las políticas de educación y entrenamiento técnico para el trabajo



han impulsado la industrialización, sin embargo no se formó una base local de empresas alrededor de las grandes empresas transnacionales. Durante más de tres décadas no hubo políticas para el desarrollo de las Pymes, favoreciendo a las grandes empresas foráneas sobre las pequeñas locales. Algunas empresas locales pudieron proveer apoyo de ingeniería desarrollando sus propias marcas, fabricando discos duros, chips, tableros para circuitos impresos y Computadoras. (Torres, 2007)

*Modelo de proveeduría japonés:* Busca proponer una subcontratación o integración vertical, de empresas grandes con empresas de tamaño mediano o pequeño. De esta forma la empresa “integradora del producto” pueden ofrecer un producto, que está diseñado y desarrollado bajo ciertas especificaciones técnicas por varias empresas pequeñas del sector, en donde cada pequeña empresa realiza uno o más módulos y posteriormente son integrados en un solo producto. Si el proveedor cumple los requisitos de calidad y plazos de entrega la relación es duradera. Los programas de desarrollo de proveedores son eficientes, pues se aplican a los proveedores que tienen problemas para cumplir con las especificaciones, enviando equipos para mejorar la productividad en las empresas de sus proveedores (González, B. 2000)

#### Modelo de Proveeduría Italiano

Propone crear redes horizontales de empresas. Las redes horizontales se diferencian de las redes verticales, en que son una forma de cooperación y competencia entre empresas que se sitúan en posiciones distintas y consecutivas de la cadena productiva y se asocian para lograr ventajas competitivas que no podría lograr de manera individual. (Domínguez, 1996)

*Proveedores en cadenas de valor:* Otro enfoque es el dado por el análisis de la cadena de valor, entendiéndose como “el conjunto de actividades de un proceso productivo desde el diseño o concepción del producto hasta la entrega al consumidor final y eventualmente su reutilización” Generalmente la literatura enfatiza estos encadenamientos a través de las fronteras entre empresas productivas y sistemas de distribución, lo cual permite apreciar todo el ciclo (diseño del producto - recepción por parte del consumidor final) como un proceso de interacción continua y de agregación de valor. Las empresas proveedoras están conectadas con la industria a la cual proveen o industria principal, que corresponde a aquellas actividades situadas en el eje central de la cadena (Humphrey, 2005)

## METODOLOGÍA

### Objetivo General

Análisis de las determinantes que inciden en la baja contratación de proveeduría local mexicana por parte de la Industria Maquiladora sector electrónico en Tijuana.

### Objetivos Particulares

1. *Identificar los criterios de selección por parte de los compradores de IMMEX (Industria sector electrónico para elegir a sus proveedores.*
2. *Identificar los principales obstáculos que tiene la proveeduría local para ser considerado como proveedores de la IMMEX sector electrónico.*
3. *Conocer la capacidad de la empresa local para proveer a la Industria maquiladora sector electrónico con las especificaciones establecidas por la misma.*

El método propuesto consiste en tres etapas: 1) Estudio documental de los antecedentes estadísticos de la IMMEX apoyándose en investigaciones de expertos sobre proveeduría local para conocer el contexto en el entorno nacional, así como en la frontera norte; 2) Un estudio en la Ciudad de Tijuana, Baja California, donde se aplicó una encuesta a los responsables de compras en 38 empresas maquiladoras del sector



electrónico, tomadas de un total de 89 empresas del Directorio de la Industria maquiladora sector electrónico 2012, para conocer cuáles son los requerimientos de la proveeduría local para ser considerados proveedores de la industria maquiladora de exportación sector electrónico. Para el cálculo del tamaño de la muestra aleatoria se tomo una proporción del 25% de las empresas maquiladoras sector electrónico, con 10% de error y 90% de confianza 3) Entrevistas a profundidad a empresarios de 10 empresas maquiladoras consideradas como las más exitosas para obtener información complementaria para identificar los factores asociados a la problemática de la proveeduría local, así como posibles opciones de solución El trabajo de investigación está sustentado con la información estadística, de SEDECO (Secretaría de economía del gobierno del estado de Baja California), SE (Secretaría de Economía), SIEM (Sistema de Información Empresarial Mexicano), INEGI (Instituto Nacional de Estadística, Geografía e Información).

## RESULTADOS

De la investigación secundaria sobre proveeduría local se encontró que existen características y obstáculos que limitan su incursión. En las siguientes tablas (1 y 2) se identifican las características de proveeduría local extranjera y proveeduría local mexicana, así como los principales obstáculos a los que se enfrenta la proveeduría local mexicana para incursionar en la IMMEX (Industria Manufacturera, Maquiladora y de Servicios de Exportación) sector electrónico de acuerdo a investigaciones realizadas por diferentes estudiosos en el tema (Mungaray Alejandro (2000), Carrillo Jorge 2002 y 2003, Zarate Robert (2003), Ollivier Fierro, Juan Oscar (2007), Arias Torres, Daniela; Solari Vicente, Andrés (2008), Bracamonte Sierra, Álvaro; Contreras, Oscar F (2008)

Tabla 1 Características de de Proveedores Locales Extranjeros y Proveedores Locales Mexicanos

<i>Proveduría local extranjera</i>	<i>Proveduría local mexicana</i>
Tecnologías de información y comunicaciones que facilitan el intercambio electrónico de datos con las empresas maquiladoras. Certificaciones de calidad. Fechas de entrega pactadas para cubrir con los requerimientos en tiempo Alto desarrollo tecnológico. Desarrollo de proveedores por parte de las empresas transnacionales. Capacitación continua y actualizada.  Cuentan con tecnología propia. Alto nivel de especialización.	Falta de infraestructura que facilite la tecnología de información. Carecen de certificaciones de calidad. Rapidez en la entrega, reducción del costo de transporte y mayor control de suministro. Bajo desarrollo tecnológico. Apoyo gubernamental a proyectos y programas para el desarrollo de proveedores. La capacitación no es considerada como un factor de desarrollo que permita lograr beneficios. No cuentan con tecnología propia. Bajo nivel de especialización.

En la tabla se identifica la brecha que existe entre la proveeduría local extranjera y proveeduría local mexicana.

Tabla 2: Obstáculos de la Proveeduría Local Mexicana Ante la IMMEX (Industria Manufacturera, Maquiladora y de Servicios de Exportación) Sector Electrónico

<i>Investigadores</i>	<i>Principales obstáculos</i>
Mungaray, Alejandro; Benítez, César (2000)  Carrillo, Jorge (2002) Carrillo Jorge; Zárate, Roberto (2003)  Ollivier Fierro, Juan Oscar (2007)  Arias Torres, Daniela; Solari Vicente, Andrés (2008)  Bracamonte Sierra, Álvaro; Contreras, Oscar F (2008)	Capacidad de producción, la estructura administrativa, calidad y logística. Baja capacidad, precios, tiempos de entrega y tecnología. Baja capacidad tecnológica, calidad, precio barreras para acceder a recursos financieros y entrega a tiempo. Baja tecnología, volumen insuficiente, problemas de calidad, precio elevado, incumplimiento de entregas y falta de certificación. Falta de cooperación y asociatividad, precio elevado, bajo nivel de competitividad. Baja capacidad tecnológica, baja calidad y tiempos de entrega requeridos

En la tabla se observa que el principal obstáculo que presenta la proveeduría local mexicana ante la IMMEX es su baja capacidad tecnológica



De acuerdo a las 38 encuestas que se aplicaron a los encargados de compras de la industria maquiladora se encontró lo siguiente

1. El 94% de sus compras de sus insumos que forman parte de su cadena productiva se compra a las grandes empresas transnacionales y solo el 6% a la industria local mexicana.
2. Del 6% de los insumos que se compran a la industria local el 3% corresponde a insumos indirectos.
3. Los principales criterios de la IMMEX para contratar a sus proveedores de insumos directos son:  
Certificación: En cuanto a este criterio, el 60% de las empresas IMMEX pide que sus proveedores deban contar con alguna certificación, ya que sus clientes así se los exige.  
Calidad: El 80% de las empresas IMMEX exigen un alto nivel de calidad en sus insumos principales, ya que esto tiene un efecto directo en sus costos de producción.  
Precio: El cuanto a esta exigencia el 50% busca precios competitivos.  
Habilidad para el manejo de inventario: El 40% de la IMMEX sector electrónico exige a sus proveedores flexibilidad para entregas a tiempo de acuerdo a sus capacidades.  
Buen servicio: El 50% exige a sus proveedores altos niveles de confiabilidad en sus tiempos de entrega, calidad y flexibilidad.  
Capacidad tecnológica: En cuanto a este criterio el 90% pide a sus proveedores capacidades de innovación, de producción y mejoramiento continuo.

Los responsables de compras de la IMMEX sector electrónico que participaron en la aplicación de las encuestas consideraron que los principales obstáculos para mantener relaciones con los proveedores locales mexicanos son: calidad, cumplimiento de entregas, capacidad tecnológica y que los proveedores no fabrican lo que la empresa necesita. En relación al desarrollo de proveedores no están interesados en brindar capacidad tecnológica, sin embargo si los han apoyado con información sobre requerimientos futuro de la demanda; los convenios están relacionados con insumos indirectos, como material de empaque, etiquetas y material de limpieza. De las medidas que recomiendan por parte del gobierno o asociaciones del sector industrial para apoyar a la proveeduría local mexicana destacaron los siguientes puntos:

1. Mayor apoyo financiero, para establecer capacidades de inventario.
2. Subsidios para creación de proveeduría local que pueda satisfacer a las grandes empresas.
3. Formación de alianzas entre proveedores para manejen precios competitivos, ya que las compañías asiáticas se han vuelto muy agresivas en este factor.
4. Mayor estímulos a las pymes como se hace en otros países, pero siempre y cuando sean compañías redituables para no caer en un paternalismo.
5. Capacitar al personal en la mejora continua
6. Desarrollo de cadenas de distribución.
7. Apertura de mas ferias de tecnología, así como mas apoyo a los proveedores locales, negociando materias primas en un volumen grande uniendo las capacidades de producción de los proveedores locales.



De acuerdo a las entrevistas a profundidad realizadas a los encargados de compras de 10 empresas maquiladoras consideradas como las transnacionales más importantes establecidas en Tijuana, B.C. México (porque representan las mejores prácticas mundiales y por tanto el más alto nivel de competitividad al que debe aspirar una organización empresarial), se encontraron los siguientes hallazgos:

1. Las plantas al instalarse en México ya contaban con proveedores locales en su lugar de origen, con quienes ya habían establecido una relación de confianza en cuanto a calidad y tiempos de entrega.
2. Los clientes de la Industria maquiladora de exportación sector electrónico para hacer negocios establecen criterios de antemano al seleccionan a los proveedores, que siempre deben ser empresas transnacionales.
3. Hay poco interés por la proveeduría local mexicana debido a su capacidad limitada de capacidad tecnológica.
4. El volumen de oferta de la industria maquiladora es grande y el tiempo del personal que gestiona compras es reducido; ya que solo al iniciar proyectos se busca a proveedores reconocidos y no se abre la puerta al proveedor para que ofrezca.
5. La proveeduría local mexicana no tiene la capacidad para manejar volúmenes altos y cambiantes.
6. Incapacidad de proveeduría local mexicana para entregar a tiempo el material con precios competitivos.
7. Capacidad del proveedor para mantener un nivel de calidad alto y constante.
8. Capacidad del proveedor de entregar a tiempo el material con precios competitivos.
9. La proveeduría local mexicana no fabrica los insumos que necesitan.
10. Carecen de certificaciones de calidad, que son exigibles por sus clientes.
11. No hay interés por desarrollar proveedores porque consideran que la proveeduría local carecen de solidez financiera.
12. Las cadenas de distribución por parte de proveeduría local mexicana no son fuertes.
13. Capacidad de servicio de muchos proveedores locales es limitada por su inversión en personal o equipo.

## CONCLUSIONES

El gobierno ha establecido acciones para incrementar el desarrollo de proveeduría local mexicana, como encuentro de negocios, donde acuden las grandes empresas y muestran sus productos para desarrollar actividades formales de integración de cadenas productivas, incluyendo cámaras y organismos empresariales. Estos encuentros de negocios han favorecido el apoyo necesario para la implementación de programas de desarrollo de proveedores al permitir el enlace de oferta y demanda, informar de manera estructurada los perfiles de proveedores y requerimientos de empresas compradoras. Además con el apoyo de asociaciones se ha establecido un catalogo de proveedores, la cual es una estrategia integral de promoción de negocios de las empresas que se especializan en la proveeduría de servicios y productos al



sector industrial maquilador, incorporándolas principalmente a las cadenas productivas de las industrias asentadas en todo el País; en este catalogo los proveedores muestran su plataforma tecnológica. En ese tipo de encuentros de negocios las IMMEXs podrán evaluar de manera general al proveedor potencial y solicitar en su caso información adicional. Sin embargo a pesar de las estrategias que se han implementado para promover el desarrollo de proveedores, aun existen limitantes que no han permitido el incremento para incursionar en las grandes empresas transnacionales; entre las principales causas se encuentran:

1. La IMMEX no está interesada en hacer negocios con la proveeduría local porque existe una fidelidad con proveedores de su país de origen.
2. La proveeduría local no está preparada para fabricar los tipos de insumos principales que requieren las grandes empresas.
3. La baja capacidad tecnológica en que se encuentran inmersas la proveeduría local, por la falta de apoyo para invertir.
4. Los empresarios son más exigentes en las variables, de calidad, tiempos de entrega, precios y certificaciones para ser considerados como candidatos a proveedores.

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M. A. María Marcela Solís Quinteros. Coordinador del área de Producción. Catedrático de la Universidad Autónoma de Baja California, Facultad de Contaduría y Administración. Certificación PROMEP. [marcela.solis@uabc.edu.mx](mailto:marcela.solis@uabc.edu.mx)

Dr. Alfonso Vega López. Coordinador del área de posgrado. Catedrático de la Universidad Autónoma de Baja California. Certificación de ANFECA y PROMEP. [avega@uabc.edu.mx](mailto:avega@uabc.edu.mx)

Dra. María Virginia Flores Ortiz. Coordinador del área de Recursos humanos. Catedrático de la Universidad Autónoma de Baja California, Facultad de Contaduría y Administración. Certificación de ANFECA y PROMEP. [vicky.floresortiz@gmail.com](mailto:vicky.floresortiz@gmail.com)



# VALIDACIÓN DEL MODELO INTEGRADOR PARA EL MARKETING SOCIAL: ANÁLISIS MULTIVARIANTE CON ECUACIONES ESTRUCTURALES

Mónica Bibiana González Calixto, UPTC

## RESUMEN

*El marketing social ha sido de gran utilidad para las entidades que buscan mejorar las condiciones de vida de las personas e influir en las conductas; así gobierno, hospitales y otras entidades, acogen los principios del marketing adaptados a modelos que permiten un mejor acercamiento a fines sociales. Lefebvre (2011), planteó el modelo integrador para el marketing social, integrando los diferentes enfoques del marketing social de países desarrollados y países en desarrollo, centrándose en tres variables para lograr el beneficio público: (1) el marketing mix (2) la esencia de los comportamientos, los productos y servicios y (3) el comportamiento deseado. En Tunja, Boyacá, Colombia, las enfermedades de transmisión sexual han aumentado su peso en la mortalidad, por lo tanto se requiere determinar si el modelo es válido y aplicable a la realidad de los universitarios Duitamenses, en cuanto a programas de prevención, control y promoción, relacionados con este tipo de enfermedades. Esta propuesta de investigación, se dirige a validar dicho modelo por medio de la modelación de ecuaciones estructurales, con el apoyo del software LISREL (versión 8.8). El proceso se llevará a cabo, en seis fases según Hair, Anderson, Tatham & Black (1999), usando diferentes instrumentos y basado en variables con relaciones causales.*

**PALABRAS CLAVE:** Marketing social, análisis multivariante, ecuaciones estructurales, validación modelo.

## VALIDATION INTEGRATIVE MODEL FOR SOCIAL MARKETING: MULTIVARIATE ANALYSIS WITH STRUCTURAL EQUATION

## ABSTRACT

*Social marketing has been very useful for organizations seeking to improve the lives of people and influence behavior, and government, hospitals and other institutions, hosting marketing principles adapted to models that allow for a better approach to social. Lefebvre (2011), raised the integrative model for social marketing, integrating the different approaches of the social marketing of developed and developing countries, focusing on three variables to achieve public benefit: (1) the marketing mix (2) the essence behaviors, products and services, and (3) the desired behavior. In Tunja, Boyaca, Colombia, sexually transmitted diseases have increased their weight in mortality therefore required to determine whether the model is valid and applicable to the reality of college Duitama, in terms of prevention, control and promotion related to these diseases. This research proposal aims to validate the model through structural equation modeling, supported by LISREL software (version 8.8). The process will be conducted in six phases according to Hair, Anderson, Tatham & Black (1999), using different instruments and based on causal variables.*

**JEL:** M00, M30, M31, M39.

**KEYWORDS:** Social Marketing, multivariate analysis, structural equation model validation.



## INTRODUCCIÓN

En los últimos años se han incrementado las necesidades sociales de la población. La pobreza, las enfermedades infectocontagiosas y la superpoblación son ejemplos de problemas que requieren soluciones de gran envergadura, lideradas por empresas del estado y organizaciones sin ánimo de lucro y con el apoyo de empresas privadas. Por esta razón, políticas y regulaciones públicas deben ser enfocadas hacia el logro de beneficios sociales (Hoek & Jones, 2011), situación que ha requerido el uso de actividades del marketing comercial. En el campo de la salud, por ejemplo, se ha buscado la manera de llegar a los usuarios, con programas de promoción para prevenir y controlar enfermedades, evitar conductas de riesgo y crear buenos hábitos en beneficio de la salud de las personas.

Ante esta situación surgen teorías y modelos conceptuales de marketing social, enfocados a los cambios de comportamiento de la comunidad y el beneficio público. Dichos modelos involucran variables con relaciones causales entre ellas. En este sentido, el modelo, planteado por Lefebvre (2011), busca integrar los diferentes enfoques del marketing social de países desarrollados y países en desarrollo, centrándose en tres variables para lograr el beneficio público: (1) el marketing mix (2) la esencia de los comportamientos, los productos y servicios y (3) el comportamiento deseado. El modelo propone ser aplicado en diferentes escenarios y tomó como referente la aplicación del marketing social en las empresas de salud. Los modelos permiten representar situaciones, objetos, sistemas o ideas, con el fin de explicar, entender, predecir o mejorar la realidad.

Los modelos conceptuales son “proyectados por científicos, ingenieros, profesores, para facilitar la comprensión y la enseñanza de sistemas físicos o de fenómenos naturales” (Moreira, M. y Greca I. 2002). Sin embargo los modelos conceptuales pueden presentar algunas dificultades como estar muy lejos de la realidad u omitir alguna variable significativa, por lo que se hace necesario validarlos. En este sentido, el modelo de Lefebvre (2011) se desarrolló teóricamente, pero no ha sido validado para comprobar su ajuste con la realidad; aún no se puede establecer si el modelo es medible por indicadores y si la incertidumbre se minimiza en el momento de aplicarlo, tomar decisiones y planear programas de prevención y promoción en salud; tampoco se puede asegurar que dichos programas lleguen a ser efectivos con el uso de este modelo. Adicionalmente el modelo en estudio, aunque explica claramente algunas de las variables, otras las menciona sin la profundidad teórica necesaria para establecer las relaciones y el grado de dependencia entre estas. Por lo tanto esta propuesta se dirige a validarlo, con base en programas de prevención, control y promoción relacionados con enfermedades de transmisión sexual, en estudiantes universitarios de la ciudad de Duitama, Colombia, con el fin de dar respuesta a estos planteamientos.

## METODOLOGÍA

La investigación propuesta es de tipo no experimental, con enfoque cuantitativo y se estima una duración de un año. La validación se hará por medio de la modelación de ecuaciones estructurales (MEE), con el apoyo del software LISREL (versión 8.8). El proceso se llevará a cabo en seis fases, con base en la modelización de ecuaciones estructurales (Hair, Anderson, Tatham & Black, 1999); buscando evidencia empírica y aplicando diferentes instrumentos, principalmente encuesta, a una muestra de los estudiantes universitarios de la ciudad de Duitama (Colombia), con edades entre 17 y 19 años, dado que pueden ofrecer la información requerida por el modelo y también están expuestos a programas y servicios de prevención de enfermedades de transferencia sexual. En la primera fase, se definirán los constructos endógenos y exógenos y luego se vincularán las relaciones en un diagrama para obtener las secuencias.

Durante la segunda fase se trasladará el diagrama de secuencias a ecuaciones estructurales, se especificará el modelo de medida, el número de indicadores y la fiabilidad de cada constructo y su correlación con los indicadores; el resultado de esta fase es un conjunto de ecuaciones estructurales. La tercera fase comprenderá la introducción de datos (matriz de varianza-covarianza), atendiendo a los datos ausentes, el



tamaño muestral, la evaluación de la normalidad multivariante y el método de estimación. Esta fase concluye con la elección del tipo de matriz de entrada y la estimación del Modelo Integrador para el Marketing Social. La cuarta fase incluirá la determinación de los grados de libertad, diagnosticando y remediando los problemas de identificación, para la valoración de la identificación del modelo estructural.

La quinta fase, se destinará a la identificación y corrección de las estimaciones infractoras, evaluación del ajuste global, evaluación de la fiabilidad y unidimensionalidad de la medida de cada constructo y el ajuste del modelo estructural. De esta fase se obtendrá la evaluación de los criterios de calidad de ajuste. En la sexta fase se interpretará el modelo y se realizarán las modificaciones necesarias, para lo cual se examinarán los resultados estandarizados, considerando los índices de modificación y los cambios potenciales del modelo. Durante el proceso investigativo se buscarán escenarios para dar a conocer los avances y resultados de la investigación, tanto a entidades de salud interesadas como a la comunidad académica, buscando también obtener retroalimentación.

## REVISIÓN LITERARIA

El marketing social fue definido por Kotler y Zaltman (1971), como el diseño, implementación y control de programas generados para influenciar la aceptabilidad de ideas sociales e involucrar consideraciones de planeación del producto, precio, comunicación, distribución e investigación de mercado. Sin embargo, el concepto ha sido redefinido y ya no se limita a la comunicación de ideas, sino que se destina a influir en las conductas (Andreasen, 2002). El marketing social aplicado a la salud pública y específicamente a los programas de prevención, control y promoción relacionados con las enfermedades de transmisión sexual, ha sido estudiado por diferentes autores y en varios países. Grier, S. y Bryant, C. (2005), realizaron un recorrido por los usos del marketing en la salud pública, sus retos y concepciones; ellos explican los pasos en el proceso del marketing social, la aplicación del marketing mix y ofrecen una visión para el futuro del marketing social en salud pública.

Según Lefebvre (2011), los programas de prevención, control y promoción de la salud pública, han aplicado el marketing social a nivel mundial, principalmente en el uso del condón para prevenir el VIH. Gordon, R. (2011) se enfoca en la crítica social al marketing que consiste en examinar el impacto de lo bueno y lo malo que puede aportar el marketing a la sociedad, por ejemplo el impacto de los comerciales de tabaco y el alcohol y el efecto que realmente tiene en la salud de las personas. Hoek and Jones (2011), plantean que se requiere un acercamiento entre las dos corrientes del marketing social, una enfocada en el cambio en el comportamiento voluntario y la otra en el entorno que promueve y altera los cambios en el comportamiento. Nathanson, J. (2008), resalta la importancia del componente cultural en el comportamiento de las personas hacia productos como el tabaco y el significado que la publicidad le ha dado al consumo del mismo. También deduce que una campaña típica de marketing social debe recurrir a la teoría de la psicología social para explicar aspectos del comportamiento como la adopción, necesidad de pertenencia, autoestima y la influencia de los compañeros y sobre esa base crear intervenciones apropiadas. En Colombia, Vargas (2005) validó el Modelo Psicoeconómico del Consumidor con el uso de ecuaciones estructurales, aplicado en la ciudad de Barranquilla, este trabajo presenta aportes metodológicos para la presente propuesta. También Rojas, L. y Ramírez C. (2001), realizaron la validación del Modelo Simbólico-Cultural del Comportamiento del Consumidor en la ciudad de Bucaramanga, al final realizaron ajustes al modelo generando a lo que llamaron un nuevo modelo estandarizado. Con base en estos estudios se puede decir que el Modelo Integrador para el Marketing Social, ha considerado variables que se encuentran planteadas de distintas maneras por otros autores y en otras regiones, por lo que se podría pensar que el modelo puede ser validable.



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Mónica Bibiana González Calixto es Magister en Administración ITESM-UNAB. Profesora del área Financiera y Administrativa en la Universidad Pedagógica y Tecnológica de Colombia, adscrita al Programa de Administración Industrial, Investigadora Grupo Similes-UPTC. Se puede contactar en la UPTC-Facultad Seccional Duitama, Boyacá Colombia, [monicabibianagc@hotmail.com](mailto:monicabibianagc@hotmail.com).



# DESAFÍO DE LA GERENCIA INTEGRAL COMO ESTRATEGIA DE COMPETITIVIDAD EN LAS UNIVERSIDADES PÚBLICAS EN LA ZONA DE INTEGRACIÓN DE FRONTERAS

Noralbis Cardeño Portela, Universidad De La Guajira

Edwin Cardeño Portela, Universidad De La Guajira

## RESUMEN

*La presente investigación tuvo como objeto Analizar la gerencia integral como estrategia de competitividad de las Universidades Públicas en la Zona de Integración de Fronteras Colombo Venezolana. La investigación se fundamentó en los aspectos teóricos de la gerencia integral, según Sallenave (2004), Sallenave (2005), González (2006) y competitividad, según Porter (2002), Domínguez (2006), Berumen (2006) entre otros. El estudio fue descriptivo, analítico modalidad de campo, diseño no experimental, transeccional. Se trabajó con una población conformada por los rectores, vicerrectores, decanos, directores de programas, directores de escuela de la Universidad del Zulia y de La Guajira. Por ser poblaciones finitas se trataron con criterios de censo poblacional. Para recolectar la información se utilizó un cuestionario de 92 ítems respectivamente con cinco alternativas de respuesta, validado por 10 expertos, la confiabilidad arrojó 0.925. Los resultados generaron unas consideraciones altas al proceso de la gerencia integral, determinadas a través de la forma como programan la planeación, como ejecutan la organización, como realizan la dirección y como implementan el control. La mayoría de los directivos conocen la necesidad de gerenciar de manera integral ya que a través de esta se genera la competitividad de las organizaciones.*

**PALABRA CLAVE:** Gerencia Integral, Estrategia, Competitividad, Universidades

## INTEGRAL MANAGEMENT CHALLENGE AS COMPETITIVE STRATEGY IN PUBLIC UNIVERSITIES IN THE BORDER AREA INTEGRATION

### ABSTRACT

*The present investigation had like object Analyse the gerencia integral like strategy of competitiveness of the Public Universities in the Zone of Integration of Borders. The investigation fundamento in the theoretical appearances of the gerencia integral, as Sallenave (2004), Sallenave (2005), González (2006) and competitiveness, as Porter (2002), Domínguez (2006), Berumen (2006) between others. The study was descriptivo, analytical modalidad of field, design no experimental, transeccional. It worked with a population conformada by the rectors, vicerrectores, deans, directors of programs, directors of school of the University of the Zulia and of The Guajira. To be populations finitas treated with criteria of censo poblacional. For recolectar the information use a questionnaire of 92 ítems respectively with five alternatives of answer, validated by 10 experts, the confiabilidad launched 0.925. The results generated some high considerations to the process of the gerencia integral, determined through the form like programan the planeación, as they execute the organization, as they realize the direction and as they implement the control. Most of the directors know the need of gerenciar of integral way since through this generates the competitiveness of the organizations.*

**JEL:** M1, I2, I23



**KEYWORDS:** Gerencia Integral, Strategy, Competitiveness, Public Universities.

## INTRODUCCIÓN

Las organizaciones deben crear e implementar estrategias para el aprovechamiento de sus recursos y oportunidades en la dinámica organizacional, es por ello que demandan una gerencia integral que permita desarrollar todas las facetas empresariales en busca de una mayor competitividad, asegurando su supervivencia, rentabilidad y crecimiento en un entorno competitivo. Por lo tanto no son competitivas por si solas, son los gerentes que integran prácticas o principios y las llevan a un mayor desarrollo. Estas prácticas están relacionadas con las decisiones que se toman dentro y fuera de la empresa. Por lo tanto, en la presente investigación trata la forma de la gerencia integral para analizar la competitividad de las universidades públicas en la zona de integración de fronteras. Atendiendo estas consideraciones, el trabajo se estructuró en cuatro capítulos.

## REVISIÓN LITERATURA

Se efectuó una revisión de literatura, establecidas como fuente de información que apoya la presente investigación, sirve de soporte para el problema planteado por lo cual se hace necesario recordar conceptos y teorías emitidos por algunos autores de la variable gerencia integral. Sallenave (2004), Núñez (2006), Caldera, 2004 Chiavenato 2006, Fabregas y Castellano (2007), Newstrom (2007) Así mismo se trabajó la variable competitividad con Porter (2006), Fuenmayor (2004), Calderón, F. (2008), Pérez (2008), entre otros.

## METODOLOGÍA

Con base en los objetivos planteados y las teorías que soportan el presente trabajo: gerencia integral como estrategia de competitividad de las Universidades Públicas en la Zona de Integración de Frontera, se puede considerar que esta investigación es de tipo analítica descriptiva, El diseño de esta investigación es no experimental de tipo transeccional, la población que va a ser estudiada y sobre la cual se pretende generalizar los resultados de la gerencia integral como estrategia de competitividad en las universidades públicas en la zona de integración de fronteras Colombo-venezolana, está conformada por la alta gerencia como son: rector, vicerrectores y decanos. Como también, por la gerencia media que está conformada por: directores de escuelas y directores de programas. Como la población es conocida y pequeña se realizara un censo poblacional. Se utilizó la técnica de la observación mediante encuesta, utilizando el cuestionario como herramienta. Se aplica una técnica válida para obtener la información necesaria para realizar la investigación, utilizando un cuestionario tipo escala likert, con preguntas cerradas, sustituyendo los datos en la ejecución del SPSS el resultado obtenido es de 0,925 de confiabilidad del instrumento. A efecto de la confiabilidad del instrumento que se aplicó en la presente investigación fue el método de coeficiente Alfa de Cronbach.

## RESULTADOS

La presentación y discusión de los resultados, constituye dentro del proceso de la investigación una fase importante, por cuanto refleja la etapa de integración del esfuerzo teórico metodológico que los investigadores realizan para dar respuesta a la problemática planteada y contrastar en este sentido, las evidencias recolectadas, a través de la aplicación de los instrumentos elaborados a partir de los diferentes enfoques teóricos y posterior interpretación de los datos recolectados, para convertirlos en información relevante, que permita responder los interrogantes planteados. Al respecto de los objetivos planteados para medir las variables, gerencia integral como estrategia de competitividad; el primero relacionado a identificar los procesos de la gerencia integral en las universidades públicas en la zona de integración de



fronteras. Se aborda a través de la dimensión procesos de la gerencia integral, la cual se realiza a través de los objetivos institucionales, la toma de decisiones, la estructura, la autoridad, la responsabilidad, la delegación de funciones el liderazgo, la comunicación, la motivación la ejecución, y el desempeño laboral. Se alcanzó mediante las respuestas de los sujetos encuestados.

En lo que respecta al indicador Objetivos los resultados se ubicaron en la categoría muy alta, esto quiere decir que la alta y media gerencia considera que se establecen y planifican los objetivos de la universidad. Ivancevichh, Konopaske y Matteson (2006) señalan que si los objetivos se establecen de forma adecuada, dictarán los resultados y el camino para alcanzarlos. Al contrastar los resultados de la investigación con las teorías, los objetivos organizacionales comprenden según los autores, un estado deseado que la organización pretende alcanzar y que orienta su comportamiento frente al futuro, por lo que un objetivo alcanzado deja de ser objetivo y se convierte en realidad. Por tanto, en las universidades se requiere no solo la planificación de los objetivos, sino también, la concertación y socialización de los mismos.

Por otro lado, el indicador toma de decisiones se ubica en la categoría alta, indicando que las decisiones se toman programadamente. Barrera (2003) señala que las decisiones son programadas en la medida que son repetitivas y rutinarias, así mismo en la medida que se ha desarrollado un método definitivo para poder manejarlas. Al contrastar los resultados, se determina que lo importante para los gerentes, en cuanto a la decisión a considerar, es estar seguros del tipo de respuesta o resultado que se obtendrá en beneficio de las metas organizacionales. En relación al indicador estructura se ha situado en la categoría alta, lo cual indica que los directivos establecen las funciones según los diferentes cargos. La estructura y el diseño de la organización, Por otro lado, Chiavenato (2006), define la estructura organizacional como la manera de dividir, organizar y coordinar las actividades de la organización. Para el investigador al contrastar los resultados se determina que en las universidades se asegura la división y coordinación de las actividades de los miembros de la organización. El indicador autoridad, se sitúa en categoría alto.

Los resultados alcanzados permiten inferir que los encuestados afirmaron estar de acuerdo con la autoridad de la universidad. Al respecto, Ivancevichh, Konopaske y Matteson (2006), señalan que cada gerente decide cuánta autoridad se delega a cada puesto y empleado en la condición y el momento oportuno. Para el autor, la línea de mando de las universidades constituye la jerarquización, y por lo tanto, se fundamenta autoridad en la misma. La autoridad representa el manejo de la operatividad en los procesos que se dan en la institución. En cuanto al indicador responsabilidad, se ubica en categoría muy alto, lo que indica que la mayoría de los encuestados están totalmente de acuerdo que los directivos son responsables de los trabajos asignados. Newstrom (2007), la define como la disposición a aceptar rendir cuentas por las consecuencias de las acciones y a admitir errores o fallas.

Los resultados alcanzados permiten inferir que en las universidades los que integran la alta y media gerencia, mantienen un alto grado de responsabilidad, y esta es reflejada a través de las actividades laborales desempeñadas en la institución. Por otro lado, el indicador delegación de funciones se ubicó en la categoría alto, esto significa que la mayoría de los encuestados consideran que los directivos de la universidad delegan funciones a sus empleados. Se refiere a la asignación de tareas, autoridad y responsabilidad a otros, siendo definido por Ivancevich, Konopaske y Matteson (2006), como el proceso por el cual la autoridad se distribuye hacia abajo en una organización. Los resultados alcanzados permiten inferir que en las universidades se da la delegación de funciones a los funcionarios de otros niveles, permitiéndoles adquirir otras habilidades inherentes a las funciones establecidas en el cargo que desempeñan. En este mismo orden, el indicador liderazgo se situó en la categoría alto, por lo tanto se puede inferir que los directivos de las universidades poseen un alto grado de liderazgo. Newstrom (2007) considera el liderazgo como el proceso de influir y apoyar a otros para que trabajen con entusiasmo para alcanzar ciertos objetivos. En este sentido, la función principal de un líder es influir en otros para que busquen de manera voluntaria objetivos definidos. Al contrastar los resultados de la investigación con la



teoría, permiten inferir que los gerentes de las universidades planean actividades, organizan estructuras y controlan los recursos, así mismo, mantienen un estilo de liderazgo de nivel superior.

En cuanto al indicador comunicación se sitúa en la categoría alto. Por tanto, se puede inferir que los encuestados consideran que las universidades mantienen buena comunicación. Para Newstron (2007), la comunicación es la transferencia de información y el entendimiento de una persona con otra. Es una forma de llegar a otros transmitiéndoles ideas, hechos, pensamientos, sentimientos y valores. Se puede inferir que en las universidades existe buena comunicación, al relacionarla como un instrumento de gestión, por medio del cual toda forma de comunicación interna y externa conscientemente utilizada, esta armonizada tan efectiva y eficazmente como sea posible, por tanto, desde la alta gerencia se mantienen estrategias comunicacionales tanto internas como externas.

Por otro lado, el indicador motivación se ubica en categoría alto. Se puede inferir que la motivación se mantiene en las universidades por parte de los directivos. Keith D, Nuñez A, (2005), proponen ideales tales como una toma de decisión participativa, puesto que implica responsabilidad y desafío, y buenas relaciones de grupo, como los enfoques que maximizan la motivación de los empleados. Los resultados alcanzados permiten inferir que en las universidades existe un alto grado de motivación generado por parte de los directivos, además, utilizan determinadas estrategias dirigidas a motivar o aumentar el nivel de desempeño de las personas que trabajan en ellas. Las más utilizadas son los sistemas de incentivos, el diseño o rediseño de puestos; los sistemas de participación y el liderazgo. Igualmente, existen otras estrategias motivacionales como las políticas de promoción y ascenso, y la formación.

Así mismo, el indicador desempeño laboral se sitúa en la categoría alto, se puede inferir que las universidades evalúan el desempeño laboral de los empleados. En este sentido, Alodgetts y Altman, (1991), citado por Gómez, (2005), hacen referencias al establecimiento de las medidas del rendimiento individual, frente a los resultados esperados, lo cual se puede llegar a determinar mediante el proceso de evaluación del individuo. A juicio del investigador, se entiende entonces que una de las actividades más importantes de la alta y media gerencia en las universidades es evaluar el desempeño de los funcionarios sin embargo, consideran que no es fácil juzgar con precisión el desempeño de sus subordinados y a menudo resulta más difícil comunicarle al mismo la evaluación en forma constructiva. Lo anterior determina que de una forma u otra se establecen los objetivos y posteriormente se evalúan los desempeños de los trabajadores. Esto indica que existe una evaluación desempeño por parte de quienes dirigen gerencialmente las universidades.

Por otro lado, el objetivo: Determinar los componentes de la gerencia integral. Este se encuentra, a través de los indicadores determinados en la misión, visión, metas, diversidad, valores, técnicas, humanas y conceptuales. En lo que respecta, a la dimensión: estrategias basadas en la filosofía del comportamiento organizacional que sostienen los gerentes constan de un conjunto integrado de supuestos y creencias sobre la forma y el propósito de las actividades a llevar a cabo en la organización.

En cuanto al indicador misión se ubica en la categoría alta, los resultados alcanzados permiten inferir que las universidades tienen en cuenta la misión para los planes y estrategias. En tal sentido, Serna (2003) considera la misión como la enunciación de las intenciones de una organización, la diferencia de otras dependencias en cuanto al desarrollo de sus acciones, productos y otros elementos que soportan esos fines. A juicio del investigador, la misión de las universidades, contempla acciones de desarrollo gerenciales y competitivas, sin embargo existe la necesidad de replantear la misión que contenga; el crecimiento, el desarrollo y la función gerencial de las universidades. Por tanto es necesario cambiar el papel de las universidades a fin de cumplir con la misión, cuyo propósito fundamental sea la producción de conocimientos que satisfagan las necesidades socioeconómicas del entorno inmediato y del país.

En cuanto al indicador visión se ubica en la categoría muy alto. Los resultados alcanzados permiten inferir que la universidad los directivos revisan la visión para prestar un mejor servicio. David (2003),



considera la visión como una referencia valiosa para la planificación y la toma de decisiones, tanto a nivel personal como organizacional, pues de ella dependerá la estructuración de estrategias conducentes al futuro deseado. Al contrarrestar los resultados se puede concluir, que no solo es revisar la visión sino también, implementar estrategias que contengan la prospectividad de las universidades con el entorno. Así mismo, se considera que esta debe estar acorde con los avances y desarrollo de las universidades, la región y en general del país; para alcanzar las metas, orientar y optimizar la capacidad de respuesta de las instituciones ante las oportunidades del entorno.

Por otro lado, el indicador metas se ubica en categoría alto. Así mismo, los directivos de las universidades establecen las metas según el entorno y la prestación del servicio. En este sentido, Newstrom (2007), manifiesta que el establecimiento de metas es un proceso complejo, ya que necesitan fusionarse las gerenciales con las de los empleados, quienes traen a la organización sus propias necesidades psicológicas, sociales y económicas. A juicio del investigador en las universidades, se establecen las metas por parte de la alta y mediana gerencia, las metas ofrecen una forma de señalar los objetivos para alcanzar la misión. Además, son las metas las que orientan específicamente hacia donde se van a alinear los esfuerzos para alcanzarlas. De esta forma, se establecen los objetivos institucionales y la manera de alcanzarlos, en este sentido las metas de estas universidades tiene que ver con labor que desempeñan los integrantes de estas instituciones.

En cuanto al indicador diversidad se ubica en la categoría muy alta, por lo tanto se puede inferir que los encuestados consideran que en las universidades respetan y tienen en cuenta la diversidad de sus funcionarios. Según Newstrom (2007), los empleados de las organizaciones se dividen en grupos de varias clases, cuya formación está determinada por dos amplios conjuntos de condiciones. Primero, diferencias y similitudes relacionadas con el puesto, Por otro lado, existe un segundo conjunto de condiciones que surgen principalmente del trasfondo personal del individuo. Al contrarrestar los resultados se puede concluir, que la diversidad cultural, ofrece tratamiento justo a los trabajadores que no ocupan puestos de autoridad en las universidades de la zona de integración de frontera. En este sentido, se puede establecer que en estas instituciones existe, y se tienen en cuenta la diversidad cultural, los grupos étnicos de origen, las condiciones socioeconómicas, sexo y raza de sus empleados.

En este mismo orden, el indicador valores se ubica en la categoría alta. Permitiendo inferir que los directivos establecen los valores institucionales y estimula a los funcionarios el manejo de los valores. Robbins (2006) señala que los valores enturbian la objetividad y la racionalidad. A juicio del investigador, las universidades en su filosofía tienen como finalidad propender por la creación de valores comunitarios de igualdad y de participación, que permita el desarrollo de las comunidades universitarias. Por otra parte, las políticas y normas establecidas sirven para definir los conceptos de productividad, eficiencia, calidad y rentabilidad, entre otros, los cuales configuran, conjuntamente con el liderazgo y posicionamiento, los factores clave del éxito que determina el cumplimiento del desarrollo gerencial y de la institución. Por lo tanto las Universidades deben tener bien establecida los proyectos misionales, como orientar las estrategias hacia el futuro que desean verse, estas acciones gerenciales se realizan desde la alta dirección para toda la institución, en este sentido todos los funcionarios deben interiorizar el hacer y el estar institucional. Por otro lado, el indicador habilidades técnicas se sitúa en la categoría alta, por lo tanto se puede inferir que las universidades los directivos conocen y manejan los procedimientos técnicos como herramientas de trabajo. Sallenave (2004), define la habilidad técnica como posesión de conocimientos y destrezas en actividades que suponen la aplicación de métodos, procesos y procedimientos. Implica por lo tanto, el diestro uso de instrumentos y técnicas específicas.

A juicio del investigador son los directivos de las universidades en la zona de integración de fronteras los más indicados para conocer y manejar bien las habilidades técnicas del accionar gerencial, de esta forma se puede generar eficacia, eficiencia, efectividad y competitividad institucional. En cuanto al indicador habilidades humanas se situó en la categoría muy alta. Así mismo, se puede inferir que los encuestados



consideran que los directivos utilizan el dialogo con sus funcionarios. Según Robbins (2006), la habilidad humana se refiere a la capacidad de trabajar con las personas, de entenderlas y motivarlas tanto en lo individual como en grupo. Al contrastar los resultados de la investigación con las teorías, en las universidades de la zona de integración de fronteras los directivos establecen muy buena relaciones con sus colaboradores y manejan excelentes capacidades para trabajar en equipos, y mantienen la relación de persona como ser, teniendo en cuenta la parte motriz, para la participación activa en las actividades laborales. En lo que respecta, al siguiente objetivo Analizar los factores de competitividad de las universidades públicas en la zona de integración de fronteras.

Este se alcanzó a través de los indicadores, conocimiento, la experiencia, innovación, calidad, globalización, infraestructura, recursos financieros, eficacia, productividad y ventajas competitivas. En cuanto al indicador conocimiento se sitúa en la categoría alto, lo cual indica que la mayoría de los encuestados consideran actualizan y poseen conocimientos gerenciales. Para Carpio (2003), a pesar de que el factor monetario es considerado importante, no es sino a través de la gente que se toman las decisiones sobre los recursos financieros y materiales de una empresa. A juicio del investigador las universidades para competir dentro de un entorno globalizado, altamente competitivo, de transformaciones profundas, aceleradas y dinámicas cuentan con un excelente talento humano con una alta formación, capacidad y conocimiento no solo de la institución sino del entorno en el que se desempeña. En este sentido, los directivos mantienen un alto conocimiento gerencial para obtener el compromiso del talento humano con la institución, y generar sostenibilidad y ventaja competitiva.

Por otro lado, el indicador experiencia se sitúa en la categoría alto. Los resultados alcanzados permiten inferir que los encuestados afirmaron estar de acuerdo que la universidad posee experiencia en el manejo gerencial para ser competitivos. López (2001), señala que para adelantar la estrategia de desarrollo del recurso humano la experiencia, desempeñando los cargos adecuados, resulta ser la mejor formadora de las habilidades del personal. Para el investigador, las universidades, tienen experiencia y constituye un pilar fundamental en el desarrollo de habilidades del recurso humano, sobre todo a los directivos de estas se les exige un alto nivel de experiencias, que permiten el desarrollo gerencial y toma de decisiones ante situaciones relevantes. En cuanto al indicador innovación se ubica en la categoría alto, lo que indica que la mayoría de los encuestados están de acuerdo que en la universidad los directivos poseen experiencia en los procesos de cambios innovadores. Según Porter (2006), la tecnología está incorporada en todas las actividades de valor de la empresa de forma interconectada, así mismo, el cambio tecnológico puede afectar la competencia a través de su repercusión sobre casi cualquier actividad. Al contrastar las teorías planteadas por los autores, se puede inferir que existe una estrecha relación entre innovación y competitividad en las universidades públicas esto quiere decir que los directivos manejan un alto grado de innovación en los procesos gerenciales.

En cuanto al indicador calidad se ubica en categoría alto. Lo anterior permite inferir que las universidades ofrecen calidad en los procesos de acuerdo a los estándares establecidos. Lefcovich (2005), define la calidad como el compromiso ético con la excelencia, porque sólo una empresa que ha definido en sus valores supremos el generar productos y servicios de calidad, estará realmente comprometida en su consecución. A juicio del investigador, la calidad de las universidades, se construye y genera en cada actividad, tarea y proceso que realizan su talento humano, es por ello que los directivos deben modelar su mente y luego hacer otro tanto con la del resto del personal, de igual forma, sólo aquellas organizaciones que tengan el firme propósito de mejorar de manera continua podrán triunfar en los actuales mercados. Por otra parte, el indicador globalización se sitúa en la categoría alta, por lo tanto se puede inferir que las universidades objeto de estudio transfieren conocimientos internacionalmente. Anan (2001), señala que las ventajas de la globalización son evidentes: rapidez en el crecimiento, mejores niveles de vida, nuevas oportunidades. Al contrastar la teoría planteada por los autores, se puede inferir que el reto que hoy enfrentan los directivos de las universidades debe basarse en asegurar que la globalización se convierta en una fuerza positiva para la institución y su entorno. En la actualidad, estas universidades tienen como



objetivo buscar la expansión internacional. Ahora, los directivos conciben sus actividades mundialmente, adaptándose para funcionar en un mercado globalizado.

En cuanto al indicador infraestructura se sitúa en la categoría alto. Así mismo, se puede inferir que los encuestados consideran que en las universidades existen infraestructuras físicas y tecnológicas para garantizar los procesos y mejorar la competitividad. En este sentido, el Ministerio de Economía del Salvador (2007), señala que la infraestructura juega un papel vital en las perspectivas de crecimiento de las economías, tanto en relación a su extensión como en la calidad de la misma. Para el investigador, las infraestructuras con las que cuentan las universidades hace parte de una de las ventajas competitivas y los directivos son los más indicados para el manejo y aprovechamiento de estas. Al respecto, la infraestructura determina la calidad del servicio de estas universidades.

En este mismo orden, el indicador recursos financieros se ubica en la categoría alto, se puede inferir que los directivos de las universidades en estudio controlan el presupuesto y buscan recursos financieros a través del autofinanciamiento para desarrollar los proyectos institucionales. En este sentido, Baqueiro (2003) expresa que toda empresa requiere de recursos financieros para poder realizar sus actividades o para ampliarlas. Para el investigador, los recursos financieros de estas universidades en estudios dependen del buen manejo de los directivos ya que estas perciben recursos por los aportes que realizan la nación por ser instituciones públicas y por la venta de servicios que las mismas puedan tener. En este sentido los encuestados consideran que si hay un buen manejo de estos recursos, así mismo, se puede inferir que los recursos financieros de estas universidades tienen una buena distribución y se debe a la capacidad gerencial existente en dichas instituciones. En cuanto al indicador eficacia se ubica en la categoría alto. Los resultados alcanzados permiten inferir que la universidad posee personal calificado y con un alto grado de eficacia. Según el blog de Administración de empresas (2008), la eficacia empresarial se refiere a cómo hacer óptimas las formas de rendimiento de la organización. En este sentido, la eficacia busca que el rendimiento de la empresa sea máximo, a través de medios técnicos y económicos. A juicio del investigador, los directivos de las universidades objeto de estudio cuentan con un alto grado de eficacia, y orientan la acción gerencial al alcance de los objetivos institucionales propuestos.

Por otro lado, el indicador productividad se ubica en categoría alto. Así mismo, las universidades organizan optimización de los procesos gerenciales. Para Jáuregui (2007), la productividad del trabajo es una relación entre la producción y el personal ocupado y refleja qué tan bien se está utilizando este personal en el proceso productivo. Para el investigador la productividad en las universidades se determinan las políticas de formación de recurso humano, los efectos del cambio tecnológico en el empleo y en el desempeño, evalúa el comportamiento de los costos laborales, compara con otras universidades los avances de la productividad de ellas, y está en manos de los directivos de las instituciones mantener y mejorar cada vez la productividad, ya que ellos son los que determinan la forma de la prestación del servicio a los usuarios internos y externos. En cuanto al indicador ventajas competitivas se ubica en la categoría alto, los resultados alcanzados permiten inferir que los encuestados afirmaron que las universidades desarrollan acciones oportunamente para el mejoramiento continuo de los procesos. Según Porter (2006), las ventajas competitivas son las características o atributos de un producto o servicio que le dan cierta superioridad sobre sus competidores inmediatos.

Al contrastar los planteamientos de las teorías de los autores, se puede inferir que los directivos de estas universidades cada vez más se especializan, adquieren mayor experiencia, mejoran sus métodos de trabajo y consideran que ellos hacen parte de las ventajas competitivas organizacionales, por tanto, mantienen un alto grado de compromiso institucional. En cuanto, al cuarto objetivo Caracterizar los elementos esenciales de éxito de la competitividad en las universidades públicas en la zona de integración de fronteras. Determinado a través de la dimensión elementos esenciales de éxito de la competitividad. Se alcanzó mediante los indicadores tiempo de respuesta, atención al cliente, alianza estratégica. El indicador tiempo de respuesta, se ubica en la categoría alto, se puede inferir que los encuestados afirman que las universidades generan un alto tiempo de respuesta a la prestación del servicio, generando competitividad.



Por otra parte, el indicador atención al cliente se ubica en la categoría alto. Así mismo, las universidades presentan un alto grado de competitividad en la atención al cliente. Por último, el indicador alianzas estratégicas se sitúa en la categoría alta. En este orden de ideas, los resultados alcanzados permiten inferir que las universidades coordinan las actividades de la cadena de valor con otras instituciones. Es importante tener en cuenta alianzas estratégicas o convenios que puedan establecer la construcción de acciones al mejoramiento de los servicios prestados. Por lo tanto, los elementos esenciales de éxitos de competitividad son las reglas que determinan que las universidades públicas en la zona de integración de frontera sean financiera y competitivamente exitosas. El concepto de competitividad nos hace pensar en la idea de excelencia, o sea, con características de eficiencia, eficacia y efectividad de las organizaciones.

## CONCLUSIONES

Con respecto al objetivo específico: identificar los procesos de la gerencia integral en las universidades públicas en la zona de integración de fronteras. Los resultados generaron unas consideraciones altas al proceso de la gerencia integral, determinadas a través de la forma como programan la planeación, como ejecutan la organización, como realizan la dirección y como implementan el control. Además, los directivos manifiestan que en cuanto a los procesos gerenciales estos se cumplen en el accionar de las actividades programadas por la alta gerencia, como también, en el cumplimiento de las funciones.

Por otro lado, el segundo objetivo: determinar los componentes de la gerencia integral en las universidades públicas en la zona de integración de fronteras. Estos se dan mediante el establecimiento de las estrategias, la participación de la cultura y el conocimiento de las habilidades gerenciales. Los resultados presentan un análisis de la forma como se están dando estos en las universidades públicas en la zona de integración de fronteras y como la alta gerencia los tienen en cuenta para el manejo de los mismos. En este sentido los resultados obtenidos de los componentes de la gerencia integral son altos. Para el objetivo: analizar los factores de competitividad de las universidades públicas en la zona de integración de fronteras. Se realiza mediante el conocimiento y manejo del talento humano, la tecnología, las capacidades gerenciales y la gestión empresarial, en este sentido los resultados arrojaron altos, teniendo en cuenta que los directivos de las universidades públicas en la zona de integración de fronteras, tienen un alto grado de formación académica y por ende conocen y tienen en cuenta los factores de competitividad que afecta a la institución.

Por otra parte, el cuarto objetivo: caracterizar los elementos esenciales de éxito de la competitividad en las universidades públicas en la zona de integración de fronteras. A través del tiempo de respuesta, la atención al cliente y las alianzas estratégicas, el análisis de los resultados ubican a las universidades públicas en la zona de integración de fronteras en una categoría alta, ya que los directivos implementan estrategias para el cumplimiento de la excelencia organizacional. Esto conlleva a la conclusión que la mayoría de los directivos conocen la necesidad de gerenciar integralmente, a través de esta se genera la competitividad de las organizaciones. Por último y para dar respuesta al objetivo específico relacionado con formular lineamientos estratégicos de la gerencia integral para la optimización de la competitividad en las universidades públicas en la zona de integración de fronteras, se procedió a desarrollar lineamientos estratégicos gerenciales basados en los resultados y las conclusiones originadas del proceso de investigación. De forma general, se puede concluir que los directivos de las universidades objetos de estudios tienen un amplio conocimiento del manejo gerencial de estas instituciones, como también, del entorno en que se desenvuelven, llevándolas a ser competitivas en el mercado.

Por otro lado, se puede decir que existen aspectos que pueden ser mejorados por parte de la alta y media gerencia, como lo es la delegación de funciones, teniendo en cuenta los factores que intervienen, los estilos de liderazgo que estos ejercen, los canales y sistemas de comunicación que se utilizan, la motivación que implementan. Es así como se pudo inferir que los gerentes de estas instituciones tienen un alto conocimiento de gerencia y se hace necesario que la forma de administrarla sea integral. Para



finalizar, la presente investigación arroja unos resultados que pueden ser tenidos en cuenta por las universidades objetos de estudios. En este sentido se hace necesario que los directivos de dichas instituciones conozcan los alcances y formas de manejo que realizan a nivel gerencial, como también los factores que intervienen para llevarlas hacer más competitivas. En este mismo orden de ideas se plantea una serie de recomendaciones que pueden ser de utilidad tanto para las universidades objeto de estudio, como para los directivos de las mismas y para la sociedad en las que estas intervienen.

## ANEXOS

### Operacionalización de Variables

<b>Objetivo General: Analizar la gerencia integral como estrategia de competitividad en las universidades públicas en la zona de integración de fronteras</b>				
OBJETIVOS ESPECÍFICOS	VARIABLES	DIMENSIONES	SUBDIMENSIONES	INDICADORES
Identificar los procesos de la gerencia integral en las universidades públicas en la zona de integración de fronteras	GERENCIA INTEGRAL	Procesos de la gerencia integral	Planeación	Objetivos
			Organización	Toma de decisión
				Estructura organizacional
				Autoridad
				Responsabilidad
			Dirección	Delegación de funciones
				Liderazgo
				Comunicación
				Motivación
				Desempeño laboral
Determinar los componentes de la gerencia integral en las universidades públicas en la zona de integración de fronteras	Competitividad	Componentes de la gerencia integral	Estrategias	Misión
				Visión
				Metas
			Cultura	Diversidad
			Habilidades Gerenciales	Valores
				Técnicas
				Humanas
			Talento Humano	Conocimiento
				Experiencia
			Tecnología	Innovación
Análisis los factores de competitividad de las universidades públicas en la zona de integración de fronteras.		Factores competitividad		Calidad
				Globalización
			Capacidad gerencial	Infraestructura
				Recursos financieros
			Gestión Gerencial	Eficacia
				Productividad
				Ventajas Competitiva
				Tiempo de respuesta
				Atención al cliente
				Alianza estratégica
Caracterizar los elementos esenciales de éxito de la competitividad en las universidades públicas en la zona de integración de fronteras.		Elementos esenciales de éxito de la competitividad		
Formular lineamientos estratégicos de la gerencia integral para la optimización de la competitividad en las universidades públicas en la zona de integración de fronteras				
				Formular lineamientos estratégicos de la gerencia integral para la optimización de la competitividad en las universidades públicas en la zona de integración de fronteras

Fuente: Cardeño (2009)

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## TEXTO

Noralbis Cardeño Portela, Doctora en Ciencias Gerenciales, Magister Gerencia de Mercadeo, Docente de La Universidad de La Guajira, adscrita a la cátedra Seminario de Investigación, se puede contactar en La Universidad de la Guajira, Km 5 vía Maicao, Riohacha La Guajira, correo: ncardeno@uniguajira.edu.co

Edwin Cardeño Portela, Doctor en Ciencias Gerenciales, Magister Gerencia de Empresa, Docente de La Universidad de La Guajira, adscrito a la cátedra Proyecto de Investigación, se puede contactar en La Universidad de la Guajira, Km 5 vía Maicao, Riohacha La Guajira, correo: ncardeno@uniguajira.edu.co



# REDEFINICIÓN DE LA ESTRUCTURA ORGANIZACIONAL, PARA LA EMPRESA CALCALIZAS DE NOBSA, BOYACÁ, COLOMBIA

Mónica Bibiana González Calixto, UPTC

Viviana Marcela Hernández, UPTC

Luz Mery Corredor, UPTC

## RESUMEN

*Calcalizas, es una empresa ubicada en el municipio de Nobsa, Boyacá, Colombia, dedicada a la explotación y comercialización de piedra caliza y sus derivados. Actualmente afronta momentos difíciles por la falta de organización, direccionamiento estratégico y presencia de fuerte competencia. El artículo presenta el diseño organizacional de Calcalizas, realizado en cinco fases. En las cuales se realizó un diagnóstico, analizando información interna y externa del sector minero y de la construcción a nivel municipal y nacional; se utilizaron matrices para identificar aspectos a analizar como complemento a las caracterizaciones determinadas previamente y se realizaron reuniones de trabajo con el gerente para plantear la plataforma estratégica, enfocada a la satisfacción de los clientes; luego se diseñó la estructura organizacional por procesos, en la que prima la visión del cliente y se sistematizaron los manuales de funciones, procesos y procedimientos. Finalmente se realizó la implementación y socialización del diseño organizacional, dentro de la empresa y en la comunidad académica, por medio de talleres, exposiciones, capacitaciones y publicaciones. Los resultados del diseño organizacional implementado permitieron involucrar a los empleados; realizar cambios a nivel estratégico fortaleciendo la empresa, estructurar las funciones y los cargos claves para la ejecución de los procesos e identificar otras oportunidades de mejoramiento.*

**PALABRAS CLAVE:** Diseño organizacional, plataforma estratégica, estructura organizacional, estructura por procesos.

## REDEFINITION OF THE ORGANIZATIONAL STRUCTURE FOR THE COMPANY CALCALIZAS NOBSA, BOYACA, COLOMBIA

### ABSTRACT

*Calcalizas, is a company located in the municipality of Nobsa, Boyacá, Colombia, dedicated to the exploitation and marketing of limestone and its derivatives. Currently facing difficult times due to lack of organization, strategic direction and the presence of strong competition. The paper presents the design of organizational Calcalizas, conducted in five phases. In which a diagnosis was made by analyzing internal and external data mining and construction at the municipal and national matrices were used to identify issues to be analyzed in addition to the previously determined characterizations and conducted meetings with the manager to raise the strategic platform, focused on customer satisfaction, then the organizational structure was designed for processes in which raw client vision and manuals were systematized functions, processes and procedures. Finally was the implementation of organizational design and socialization within the company and in the academic community, through workshops, exhibitions, training and publications. The results allowed implemented organizational design involving employees, make changes to strengthen the company strategic level, structure and function key positions for the execution of other processes and identify opportunities for improvement.*

**JEL:** M00, M10, L23.



**KEY WORDS:** organizational design, strategic platform, organizational structure, process structure.

## INTRODUCCIÓN

El presente trabajo parte de reconocer la necesidad de las empresas por dirigir sus esfuerzos y habilidades hacia el desarrollo de estrategias que les permitan afrontar una realidad cambiante propia de un mundo globalizado, donde su permanencia depende de la destreza para utilizar la información, la tecnología y el conocimiento. Los cambios constantes generados por la globalización, hacen que el diseño de las estructuras de las empresas, adquieran importancia en las decisiones gerenciales, ya que las empresas deben coordinar sus acciones para utilizar y aprovechar los recursos de la mejor forma. Es así como las empresas buscan el logro de altos grados de eficacia y eficiencia, comenzando por la definición de una plataforma estratégica que dirija su rumbo, apoyados de la coordinación de las tareas, para que se puedan evaluar y mejorar en el transcurso del tiempo.

El desarrollo de un diseño organizacional se presenta como una estrategia para sobrevivir frente a grandes empresas, que gracias a su buena organización han logrado crecer y generar nuevas ideas para mantenerse en un entorno cambiante y competitivo. La empresa Calcalizas, dedicada a la exploración, explotación y transformación de piedra caliza, requiere implementar un diseño organizacional, como base de fortalecimiento interno para posteriormente iniciar procesos de certificaciones y mayores oportunidades de expansión. Se propone un diseño organizacional para Calcalizas que le permitan ser flexible y dinámica frente a las fluctuaciones del medio.

## REVISIÓN LITERARIA

En 1916, Henry Fayol con la teoría general, busca mejorar la eficiencia de la empresa partiendo de su organización y teniendo en cuenta las características e interrelaciones estructurales de los órganos componentes de la misma. En esta teoría se estableció una estructura jerárquica organizacional, se presentaron aportes como la centralización, unidad de mando, definición de autoridad y división del trabajo en grandes unidades operacionales especializadas por función.

El diseño organizacional ha estado presente desde los inicios de la teoría administrativa y ha ganado protagonismo entre los gerentes, quienes notan los impactos de su desarrollo en la eficacia de la organización, considerando factores como la tecnología, la naturaleza del trabajo, el entorno interno y externo de la organización y las estrategias elegidas para sobrevivir a largo plazo. Así el diseño organizacional, “Es el proceso por medio del cual los gerentes seleccionan y administran los aspectos de estructura y cultura para que una organización pueda controlar las actividades necesarias con las que logra sus metas” (Gareth, 2008, p. 9). Según Gibson, Ivancevich, y Donnelly, el diseño organizacional presenta dos modelos generales, el mecanicista y el orgánico; el primero destaca la importancia de conseguir elevados niveles de producción y eficacia a través de un amplio uso de normas y procedimientos, centralización de la autoridad y alta especialización laboral.

El segundo define un diseño organizacional que enfatiza la importancia de lograr altos niveles de flexibilidad y desarrollo, a través del uso limitado de reglas y procedimientos, descentralización de la autoridad y niveles de especialización relativamente bajos. Al realizar un diseño organizacional, se parte de la definición de la misión, visión y objetivos para crear una estrategia que dirija el rumbo de la organización. La estrategia se define como un patrón específico de decisiones y acciones que los gerentes toman para utilizar competencias clave con el fin de lograr una ventaja competitiva y superar a sus competidores (2003). La estructura por procesos, es una forma de organización en la que prima la visión del cliente sobre las actividades de la organización. Facilita la eficiencia y la eficacia de las interacciones en la cadena de valor, orientada hacia el mercado, buscando ganar un valor agregado superior para el cliente. La estructura parte del resultado, identifica y delimita el o los procesos de desarrollo, los



procedimientos y las actividades, desde las cuales se estructuran las funciones y los cargos claves para la ejecución. Se fundamenta en modelos teóricos pues toma elementos de varias teorías organizacionales y administrativas. Al estructurar por procesos se integran las acciones en una o más áreas claves de resultados, donde se definirá la función del área tanto como de sus cargos para determinar una descripción con base en lo que debe ser logrado por éstos (Mejía, 2004).

## **METODOLOGÍA**

Este proyecto se enmarca en una investigación descriptiva y aplicada, con enfoque cualitativo, se parte de conocer y describir la situación actual de la empresa, recopilando información a partir de observación, entrevistas y encuestas a la totalidad de los trabajadores. El proyecto se desarrolló en cinco fases, en la primera se realizó un diagnóstico de la empresa; la segunda fase consistió en el planteamiento de los aspectos básicos de la plataforma estratégica necesarios para el diseño organizacional. En la tercera fase se diseñaron los manuales de funciones, procesos y procedimientos; la cuarta fase se destinó a la capacitación a los trabajadores, de forma tal que conocieran los cambios generado, facilitando la adaptación a la nueva estructura de Calcalizas; también se crearon los indicadores que permitirán a los directivos de la empresa evaluar los resultados después de la implementación del diseño organizacional. La fase cinco corresponde a la socialización del proyecto.

## **RESULTADOS**

La fase diagnóstica arrojó información del sector minero en el departamento de Boyacá, encontrando que el departamento ha sido por años, cuna de explotación de importante diversidad de minerales, de igual forma se encuentra que la actividad minera es de pequeña y mediana escala, utiliza tecnología intensiva en mano de obra y presenta una estructura de costos que no le permite ser competitivo en los mercados internacionales. Calcalizas está dividida en dos secciones: mina y trituradora; en los dos últimos años como requerimiento de Corpoboyacá ha realizado programas de mitigación de impactos generados y protección de los trabajadores. En el planteamiento de la plataforma estratégica, junto con el gerente se definió así la Misión: Calcalizas, es una empresa Boyacense, dedicada a la exploración, explotación y procesamiento de la piedra caliza, apoyada en el desarrollo de su personal; comprometida con el respeto al medio ambiente; buscando siempre el beneficio de la comunidad y la plena satisfacción de sus clientes.

Por su parte la visión se definió así: En el año 2017 Calcalizas, logrará obtener la certificación de calidad, enmarcándose en la mejora continua, proporcionando confianza y credibilidad a sus grupos de interés; logrando ser una empresa líder en la venta y comercialización de piedra caliza y sus derivados, reconocida por su responsabilidad ecológica y social. También se definieron los valores, políticas y los objetivos empresariales. Para la definición de estructura, primero se caracterizaron los cargos, con base en las observaciones, entrevistas y encuestas realizadas; se definieron dos procesos de producción principales, la exploración-explotación y transformación de la piedra caliza. Luego se definió la estructura organizacional identificando los ciclos de negocio o macroprocesos, se codificaron los cargos y se diseñaron los manuales. Los manuales fueron sistematizados y contienen la identificación del cargo, objetivos, perfil (edad, género, conocimientos, formación y experiencia), funciones (actividades, resultado y procedimiento que involucra) y responsabilidades.

Los indicadores para la evaluación de la implementación del diseño fueron definidos por grupos así: clientes, aspectos financieros, talento humano y calidad. La capacitación se realizó mediante una exposición que dio a conocer al gerente y la secretaria general, la sistematización de los manuales, realizada bajo la plataforma de Microsoft Excel. Para facilitar el uso se les enseñó a manejar el programa, dando a conocer las opciones y características propias de la aplicación y se hizo entrega del manual del usuario. Se suministraron charlas a los empleados, cuyo principal objetivo fue darles a conocer los cambios dentro de la empresa, una detallada explicación de la estructura organizacional y su justificación. Se ubicaron en la oficina principal de la empresa los cuadros en los cuales se expone la misión, visión, valores y políticas empresariales, así como el diseño y la impresión del portafolio de



productos y servicios, la empresa no contaba con este documento, por lo cual se realizó un prototipo teniendo en cuenta sugerencias del gerente de la empresa. La socialización se realizó internamente en la empresa, en la Universidad Pedagógica y Tecnológica de Colombia, en el X encuentro regional de semilleros de investigación, REDCOLSI NODO – BOYACÁ, realizado durante los días 10 y 11 de mayo de 2012 en el municipio de Santa Rosa de Viterbo y en el Global Conference on Business and Finance, Costa Rica 2013.

## CONCLUSIONES

Al definir la estructura de la empresa por procesos, esta es capaz de adaptarse rápidamente a los cambios del entorno, en la cual prima la visión del cliente, ya que se parte del objetivo trazado, se identifican y delimitan los procesos, procedimientos y actividades, desde las cuales se estructuran las funciones y los cargos claves para la ejecución. Calcalizas debe seguir fortaleciéndose como estrategia para mantenerse en un mercado exigente, partiendo de realizar estudios para encontrar un mercado objetivo, que permita darle dinamismo y mejore la rentabilidad. Respecto a la toma de decisiones, se deben tener en cuenta los conocimientos y aportes de todos los empleados, dado que solo ellos conocen su trabajo y la forma de mejorarlo. Para la definición de la estructura adecuada de una empresa, el paso fundamental es la realización de un buen diagnóstico que permita conocer de forma detallada la parte externa de la empresa, así como los procesos, actividades, pensamientos y conocimientos de todos los integrantes de la misma, como método de integración del personal hacia los procesos de transformación de las mismas; y como base para la creación de la misión, visión, políticas y valores empresariales. Se recomienda a la empresa actualizar constantemente el manual de funciones, procesos y procedimientos, para darles mayor aplicabilidad.

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Mónica Bibiana González Calixto es Magister en Administración ITESM-UNAB. Profesora del área Financiera y Administrativa en la Universidad Pedagógica y Tecnológica de Colombia, adscrita al Programa de Administración Industrial, Investigadora Grupo Similes-UPTC. Se puede contactar en la UPTC-Facultad Seccional Duitama, Calle 22 Carrera 18, Duitama-Boyacá (Colombia), correo electrónico: monicabibianagc@hotmail.com

Semillero de Investigación: Viviana Marcela Hernández y Luz Mery Corredor, hacen parte del Grupo de Investigación Similes, de la Universidad Pedagógica y Tecnológica de Colombia, son estudiantes del Programa de Administración Industrial. Se pueden contactar en la UPTC-Facultad Seccional Duitama, Boyacá (Colombia), correos electrónicos: viviana\_marcel@hotmail.com y luks109@hotmail.com







# MÉTODO PARA DETERMINAR PRIORIDAD EN VARIABLES INDEPENDIENTES: EL CASO DE COMPETITIVIDAD TURÍSTICA

Aníbal Gabriel Herrera Moro Valdovinos, Univ. Michoacana de San Nicolás de Hidalgo  
Gerardo Gabriel Alfaro Calderón, Universidad Michoacana de San Nicolás de Hidalgo  
Óscar Hugo Pedraza Rendón, Universidad Michoacana de San Nicolás de Hidalgo

## RESUMEN

*La competitividad es un tema cada vez más importante debido a la globalización, a partir del siglo pasado y de manera perenne los estudios referentes a la competitividad estarán presentes en diferentes rankings, de sectores e industrias públicas o privadas. La medición de la misma, se realiza con la aplicación de modelos, los cuales tienen distintas cantidades de variables. La principal pregunta al inicio de una investigación en estudios de posgrado, una vez que se ha definido el título y objeto de estudio de la misma es: ¿Cuántas y cuáles variables independientes serán suficientes incluir en mi estudio para obtener resultados de impacto sobre la variable dependiente? En este artículo se presenta un método que permite responder a la pregunta anterior, aplicado el método a un caso de competitividad turística, los resultados muestran que la promoción, la seguridad, la cultura, la calidad en el servicio, los servicios complementarios y la administración del destino son las variables independientes con mayor prioridad, superando incluso al precio.*

**PALABRAS CLAVES:** Método, modelos, variable independiente, competitividad

## METHOD FOR DETERMINING PRIORITY IN INDEPENDENT VARIABLES: THE CASE OF TOURISM COMPETITIVENESS.

### ABSTRACT

*Competitiveness is an increasingly important issue by globalization, from the last century and perennially studies related to competitiveness will be present in different rankings, industry sectors and public or private. It's measurement is performed with the application of models, which have different numbers of variables. The main question at the beginning of research in graduate studies, once defined the title and subject of study of it is: How many and which independent variables will be sufficient to include in my study to obtain results on the variable impact dependent? In this paper we present a method to answer the question above, applied the method to a case of tourism competitiveness, the results show that promotion, security, culture, quality of service, ancillary services and administration the destination are independent variables with higher priority, surpassing even the price.*

**JEL:** C00, L08

**KEYWORDS:** Method, models, independent variable, competitiveness.

### INTRODUCCIÓN.

Generalmente la competitividad medida a través de modelos, emplea una combinación de resultados en encuestas, censos, entrevistas y datos duros (cifras generados por eventos), para obtener un valor numérico ponderado que en su mayoría da lugar a ranking (posicionamiento), ya sea mundial, internacional, nacional, regional o local.



Los modelos de competitividad, incluyen todas las variables que impactan al objeto de estudio de dicho modelo, en este artículo se presenta un método, para determinar cuántas y cuales variables incluir en un modelo de competitividad dentro de una tesis de posgrado. Se explica la aplicación del método y se exponen los resultados del mismo, tomando como ejemplo la investigación: *“La competitividad turística internacional de Zihuatanejo Gro.”*, dando como resultado un modelo inicial con seis variables independientes y el porcentaje de impacto estimado de cada una sobre la variable dependiente.

## REVISIÓN DE LITERATURA

Se revisaron diversos libros y revistas para construir una matriz de frecuencia de variables, así como los resultados de dos modelos de competitividad turística: el del Foro Económico Mundial (F.E.M) (Mundial, 2010) y el del Índice de Competitividad Turística de los Estado Unidos Mexicanos (ICTEM) (Tecnológico de Monterrey, 2012).

En el 2006, el Foro Económico Mundial, junto con sus socios de la industria y las empresas que generan información estadística, se embarcó en un esfuerzo de varios años de investigación destinado a explorar diversas cuestiones relacionadas con la competitividad de la industria de viajes y turismo en 139 países de todo el mundo. Este índice se basa en tres grandes categorías de variables:

- 1) Marco reglamentario de la industria de viajes y turismo;
- 2) Entorno empresarial e infraestructura de la industria de viajes y turismo;
- 3) Rec. humanos, culturales y naturales de la industria de los viajes y turismo.

Cada uno de estos tres sub-índices está compuesto a su vez por un número de pilares de competitividad, de los cuales hay **14 en total**. La variables se muestran en la Tabla 1.

Tabla 1: Modelo de Competitividad Turística del F.E.M. 2011.

Índice de Competitividad Turística			
Marco regulatorio	Clima de Negocios	e Recursos Humanos,	
	<b>Infraestructura</b>	<b>Culturales y Naturales</b>	
1. Políticas y Regulaciones	6. Infraestructura Aérea	11. Capital Humano	
2. Sostibilidad Ambiental	7. Infraestructura de transporte terrestre.	12. Afinidad para el Desarrollo del Turismo	
3. Seguridad	8. Infraestructura Turística	13. Recursos Naturales	
4. Salud e Higiene	9. Infraestructura de Tecnología y Comunicaciones	14. Recursos Culturales	
5. Prioridad del Sector turismo	10. Competitividad de Precios		

*En esta tabla se muestran las variables del Modelo del Foro Económico Mundial para la Competitividad Turística por países. Fuente: reporte del F.E.M. 2011.*

El modelo de competitividad creado por el Instituto Tecnológico de Monterrey en el ICTEM 2012 no es únicamente una lista de factores comparativos y competitivos sino también toma en cuenta la relación y desempeño entre los diferentes factores a manera de crear un modelo sistémico de competitividad del destino turístico. En este sentido, el modelo de competitividad usado en el ICTEM 2012 está compuesto de seis elementos:



Ambiente (Micro) competitivo.  
 Ambiente (Macro) global.  
 Recursos clave y atractivos.  
 Factores de soporte y recursos.  
 Administración del destino.  
 Condiciones situacionales.

## METODOLOGÍA

El método propuesto consiste en una revisión de diversos factores agrupados en cuatro fases o etapas, cada una de las cuales tiene una ponderación, de acuerdo con ella, en cada fase las distintas variables estudiadas van incrementando en mayor o menor medida su prioridad.

A cada fase se le ha otorgado una ponderación subjetiva (explicada enseguida), tomando para ello las siguientes consideraciones:

$Pr = aMM + bEE + cFV + dMA$       Donde:

Pr= Prioridad de la variable,  
 MM=Mapa Mental,  
 EE=Entrevista a Expertos,  
 FV=Frecuencia de Variables,

MA=Modelos Aplicados, y  
 $a+b+c+d=1$  (factores de ponderación).

Mapa Mental: ponderación  $a = 0.1$ . Esta fase es la inicial para un problema de investigación, aquí se apuntan las variables independientes que el investigador supone tienen intervención con la variable dependiente. La ponderación es baja debido a que solo es el punto de vista del investigador basado en su experiencia.

Entrevista a Expertos: ponderación  $b=0.2$ . En esta actividad se realizan entrevistas a expertos en el tema estudiado, pueden ser investigadores, estudiosos del tema, docentes, figuras públicas, empresarios, clientes, especialistas de algún área, etc., con la intención de conocer cuáles son las variables independientes mas importantes que a su punto de vista afecten a la dependiente. Por esa razón la ponderación es el doble que la anterior fase.

Frecuencia de Variables: ponderación  $c=0.3$ . En diversos estudios, una forma de elegir a las variables independientes es construir una matriz de frecuencia de variables, revisando revistas, libros, artículos, modelos, tesis y otros trabajos de investigación, como por sí sola esta actividad permite elegir de manera rápida las variables independientes, se le otorga una ponderación superior a las otras dos fases anteriores.

Modelos Aplicados: ponderación  $d=0.4$ . Esta última actividad lleva el peso más fuerte en el método, debido a que se utilizan los resultados de modelos ya aplicados en problemas iguales o similares, por lo cual, al existir ya una medición; su impacto es de mayor relevancia.

*Nota: como es de suponer el número de variables incorporadas en el mapa mental, se irá incrementando conforme se avance en las etapas del método y la cantidad de expertos a entrevistar, la cantidad literatura revisada y los modelos aplicados serán a consideración del investigador. Se sugieren las siguientes cifras: mapa mental. 10-15 variables, entrevistas a expertos: 10-20 entrevistados, frecuencia de variables: 20-40 fuentes de información y modelos aplicados: 2-5 con resultados explícitos.*



### Flexibilidad del método

El método es flexible tanto en la ponderación de cada fase como en el número de ellas, dependiendo del tema de investigación y del acceso a la información que se vaya presentando, las fases pueden eliminarse y el peso correspondiente de la fase eliminada puede repartirse entre las fases que persistan, tomando en consideración la tabla 2 de proporciones entre las ponderaciones:

Tabla 2: Proporciones sugeridas del método.

Fase	Mapa Mental	Entrevista a Expertos	Frecuencia de Variables	Modelos Aplicados
Mapa mental	1:1	1:2	1:3	1:4
Entrevista a expertos	2:1	1:1	2:3	1:2
Frecuencia de variables	3:1	3:2	1:1	3:4
Modelos Aplicados	4:1	2:1	4:3	1:1

*Proporciones de ponderaciones propuestas para el método Fuente: Propia de acuerdo a las ponderaciones del método MORO.*

Por ejemplo: si el investigador no tiene idea del tema que desea investigar, no habría mapa mental, el 10% correspondiente se repartiría entre las otras 3 fases, respetando la proporción y quedarían:

*Entrevista a Expertos=22%, Frecuencia de Variables=33% y Modelos Aplicados=45%.*

En otro caso, si lo que no es posible es entrevistar a expertos, entonces las ponderaciones quedan:

*Mapa Mental=13%, Frecuencia de Variables=35% y Modelos Aplicados=52%*

En caso de que no se encuentren modelos aplicados en el tema de investigación, las ponderaciones se establecerían: *Mapa Mental=17%, Entrevista a Expertos=33% y Frec. de Variables=50%*

## RESULTADOS

Los resultados generales del método aplicado a la competitividad turística, se pueden apreciar en la Tabla 3 y los resultados finales ordenados en la tabla 4.

Tabla 3: Resultados Generales.

		A		B		C		D		TOT	
		10%		20%		30%		20%		40%	
No.	Dimensión							FEM 2011	ICTEM 2012	ST	
								Pos 44	Pos 26		100%
1	Precio	1	0.10	0	0	6	0.16	45	0.06	0	33%
2	Certificaciones	1	0.10	0	0	6	0.16	114	0.16	7	47%
3	Cultura turística/R.H.	1	0.10	1	0.2	7	0.19	87	0.13	25	77%
4	Rutas de arribo	1	0.10	1	0	7	0.19	61	0.09	10	44%
5	Promoción	1	0.10	1	0.2	11	0.30	0	0.00	28	78%
6	Políticas privadas	1	0.10	0	0	7	0.19	56	0.08	25	53%
7	Políticas públicas	1	0.10	0	0	7	0.19	56	0.08	30	56%
8	Servicios complementarios	1	0.10	1	0.2	6	0.16	62	0.09	23	70%
9	Preferencias/tendencias	1	0.10	0	0	4	0.11	0	0.00	0	21%
10	Entorno ambiental	1	0.10	0	0	3	0.08	10	0.01	7	24%



11	Infraestructura tecnológica	1	0.10	0	0	4	0.11	61	0.09	12	0.08	0.16	37%
12	<b>Seguridad al turista</b>	<b>1</b>	<b>0.10</b>	<b>1</b>	<b>0.2</b>	<b>4</b>	<b>0.11</b>	<b>128</b>	<b>0.18</b>	<b>30</b>	<b>0.19</b>	<b>0.37</b>	<b>78%</b>
13	<b>Calidad en el servicio</b>	<b>1</b>	<b>0.10</b>	<b>1</b>	<b>0.2</b>	<b>7</b>	<b>0.19</b>	<b>87</b>	<b>0.13</b>	<b>23</b>	<b>0.14</b>	<b>0.27</b>	<b>76%</b>
14	Entorno macroeconómico	0	0.00	1	0.2	1	0.03	0	0.00	0	0.00	0.00	23%
15	Prioridad del sector turismo	0	0.00	0	0	2	0.05	73	0.11	18	0.11	0.22	27%
16	Convenios con otras naciones	0	0.00	0	0	1	0.03	0	0.00	0	0.00	0.00	3%
17	Diversificación/innovación	0	0.00	0	0	4	0.11	0	0.00	0	0.00	0.00	11%
18	Salud e higiene	0	0.00	0	0	1	0.03	64	0.09	23	0.14	0.24	26%
19	Créditos financieros	0	0.00	0	0	2	0.05	61	0.09	7	0.04	0.13	19%
A	Mapa Mental												
B	Entrevista a Expertos												
C	Frecuencia de Variables												
D	Modelos aplicados												

Resultados de la aplicación de método para determinar la prioridad en variables independientes. Fuente: Elaboración propia con datos colectados para cada una de las etapas del modelo.

Tabla 4: Resultados finales ordenados

		A	B	C	D		TOTAL	
					FEM 2011	ICTEM 2012		
		10%	20%	30%	20%	20%	40%	100%
No.	Dimensión				Pos 44	Pos 26		
1	<b>Promoción</b>	<b>0.1</b>	<b>0.2</b>	<b>0.30</b>	<b>0.00</b>	<b>0.18</b>	<b>0.18</b>	<b>78%</b>
2	<b>Seguridad al turista</b>	<b>0.1</b>	<b>0.2</b>	<b>0.11</b>	<b>0.18</b>	<b>0.19</b>	<b>0.37</b>	<b>78%</b>
3	<b>Cultura turística/R.H.</b>	<b>0.1</b>	<b>0.2</b>	<b>0.19</b>	<b>0.13</b>	<b>0.16</b>	<b>0.28</b>	<b>77%</b>
4	<b>Calidad en el servicio</b>	<b>0.1</b>	<b>0.2</b>	<b>0.19</b>	<b>0.13</b>	<b>0.14</b>	<b>0.27</b>	<b>76%</b>
5	<b>Servicios complementarios</b>	<b>0.1</b>	<b>0.2</b>	<b>0.16</b>	<b>0.09</b>	<b>0.14</b>	<b>0.23</b>	<b>70%</b>
6	<b>Políticas públicas</b>	<b>0.1</b>	<b>0</b>	<b>0.19</b>	<b>0.08</b>	<b>0.19</b>	<b>0.27</b>	<b>56%</b>
7	<b>Políticas privadas</b>	<b>0.1</b>	<b>0</b>	<b>0.19</b>	<b>0.08</b>	<b>0.16</b>	<b>0.24</b>	<b>53%</b>

Resultados finales donde se eligen las variables con mayor prioridad para el desarrollo del estudio. Fuente: Elaboración propia con datos ordenados de la tabla 3.

Finalmente, en la tabla 5, se muestra el impacto de cada variable independiente sobre la dependiente:



Tabla 5: Impacto de las variables independientes al modelo de competitividad.

		A	B	C	D		TOT		
No	Dimensión	10%	20%	30%	FEM 2011 20%	ICTEM 2012 20%	40%	100%	Impacto en el modelo
					Pos 44	Pos 26			
1	Promoción	0.1	0.2	0.30	0.00	0.18	0.18	0.78	17.97
2	Seguridad al turista	0.1	0.2	0.11	0.18	0.19	0.37	0.78	17.97
3	Cultura turística/R.H.	0.1	0.2	0.19	0.13	0.16	0.28	0.77	17.74
4	Calidad en el servicio	0.1	0.2	0.19	0.13	0.14	0.27	0.76	17.51
5	Servicios complementarios	0.1	0.2	0.16	0.09	0.14	0.23	0.70	16.13
6	Administración del destino	0.1	0	0.19	0.08	0.19	0.27	0.55	12.67
							TOT	4.34	100%

*Porcentaje de estimado de cada variable independiente sobre la dependiente. Fuente:* Elaboración propia con datos de la tabla 3.

Debido a la gran similitud para medir las variables de políticas públicas y privadas y de acuerdo a su prioridad casi igual obtenida, se decide agrupar las en una en una sola que se llamará administración del destino, estableciendo un porcentaje promedio (55%) del total de ambas. Quedando determinadas seis variables independientes de acuerdo con este método, las cuales serán las que integrarán el modelo de competitividad turística internacional para Ixtapa-Zihuatanejo.

#### Aplicación del método para establecer las preguntas, objetivos e hipótesis de investigación.

En la tabla 6 se muestra cómo se pueden formular la congruencia del planteamiento en el problema de investigación de acuerdo a los resultados del método.



Tabla 6: Congruencia de planteamiento.

MATRIZ DE CONGRUENCIA DE PLANTEAMIENTO					
COMPETITIVIDAD TURÍSTICA INTERNACIONAL DE ZIHUATANEJO, GRO.					
Preguntas de Investigación GENERAL	ESPECÍFICAS	Objetivos GENERAL	ESPECÍFICOS	Hipótesis GENERAL	ESPECÍFICAS
¿En qué medida la promoción, la seguridad, el factor humano, la calidad en el servicio, los servicios complementarios y la administración del destino influyen en la competitividad turística internacional de Zihuatanejo, Gro.?	1. ¿Cuál es el nivel de influencia de la promoción para la competitividad turística internacional de Zihuatanejo, Gro.?	Determinar el nivel de influencia de la promoción, la seguridad, el factor humano, la calidad en el servicio, los servicios complementarios y la administración del destino en la competitividad turística internacional de Zihuatanejo, Gro.	1. Identificar en qué medida influyen la promoción para la competitividad turística internacional de Zihuatanejo, Gro.	A un mayor y/o mejor nivel de aplicación de promoción, seguridad, factor humano, calidad en el servicio, servicios complementarios y administración del destino, mayor será la competitividad turística internacional de Zihuatanejo, Gro.	1. A mayor nivel de promoción, mayor será la competitividad turística internacional de Zihuatanejo, Gro.
	2. ¿Cuál es el nivel de influencia de la seguridad para la competitividad turística internacional de Zihuatanejo, Gro.?		2. Identificar en qué medida influye la seguridad para la competitividad turística internacional de Zihuatanejo, Gro.		2. A mayor nivel de seguridad, mayor será la competitividad turística internacional de Zihuatanejo, Gro.
	3. ¿Cuál es el nivel de influencia del factor humano para la competitividad turística internacional de Zihuatanejo, Gro.?		3. Identificar en qué medida influye el factor humano para la competitividad turística internacional de Zihuatanejo, Gro.		3. A mayor nivel de factor humano, mayor será la competitividad turística internacional de Zihuatanejo, Gro.
	4. ¿Cuál es el nivel de influencia de la calidad en el servicio para la competitividad turística internacional de Zihuatanejo, Gro.?		4. Identificar en qué medida influye la calidad en el servicio para la competitividad turística internacional de Zihuatanejo, Gro.		4. A mayor calidad en el servicio, mayor será la competitividad turística internacional de Zihuatanejo, Gro.
	5. ¿Cuál es el nivel de influencia de los servicios complementarios para la competitividad turística internacional de Zihuatanejo, Gro.?		5. Identificar en qué medida influyen los servicios complementarios el para la competitividad turística internacional de Zihuatanejo, Gro.		5. A mejores servicios complementarios, mayor será la competitividad turística internacional de Zihuatanejo, Gro.
	6. ¿Cuál es el nivel de influencia de la administración del destino para la competitividad turística internacional de Zihuatanejo, Gro.?		6. Identificar en qué medida influye la administración del destino para la competitividad turística internacional de Zihuatanejo, Gro.		6. A mejor administración del destino, mayor será la competitividad turística internacional de Zihuatanejo, Gro.

Aquí se presenta un ejemplo de la aplicación de los resultados del 'método para el planteamiento del problema de investigación y su congruencia. Fuente: elaboración propia.

#### Modelo propuesto para medir la competitividad turística internacional de Ixtapa-Zihuatanejo.

Finalmente, en la figura 1, se presenta el modelo propuesto como resultado de la aplicación del método, recordando el impacto de cada variable independiente sobre la dependiente.



Figura 1: Modelo de competitividad propuesto:



Fuente: Propia, de acuerdo al resultado del método MORO.

## CONCLUSIONES

La incertidumbre al inicio de una investigación acerca de las variables a considerar por parte del objeto de estudio cuando no se elige un modelo ya aceptado, es algo que sucede en distintas investigaciones en mayor o menor medida.

En este trabajo se presentó un método que permite elegir de manera apropiada de acuerdo a una ponderación de la prioridad en cada variable independiente determinada a partir de cuatro etapas. Los resultados mostraron a siete variables por encima de una prioridad mayor al 50%, también mostró la cercanía y similitud entre dos variables (políticas públicas y privadas) permitiendo con ello la fusión de ambas en una sola (administración del destino).

También permite discriminar o descartar variables que en teoría deberían ir siempre para la medición de un modelo, como es el caso del **precio** en los modelos de competitividad, ya que se obtuvo un 33% de prioridad para el caso del turismo, lo cual puede interpretarse como que el turista no necesariamente elige un destino con base en el precio, sino más bien de acuerdo a las promociones del destino, su infraestructura y la seguridad.

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## BIOGRAFIA DE LOS AUTORES

Aníbal Gabriel Herrera Moro Valdovinos es docente de tiempo completo del Instituto Tecnológico de la Costa Grande (Zihuatanejo Gro., Mx), terminó sus estudios de Doctorado en Administración en la Universidad de Celaya (Celaya Gto., Mx), actualmente estudia el cuarto semestre del Doctorado en Ciencias en Negocios Internacionales en el Instituto de Investigaciones Económicas y Administrativas en la Universidad Michoacana de San Nicolás de Hidalgo. Correo-e: [aghemov@hotmail.com](mailto:aghemov@hotmail.com).

Gerardo Gabriel Alfaro Calderón es profesor e investigador titular “C” tiempo completo en la Universidad Michoacana de San Nicolás de Hidalgo (Morelia Mich., Mx), es Doctor en Ciencias por el Centro de Investigación y Desarrollo del Estado de Michoacán y es investigador del Consejo Estatal de



Ciencia y Tecnología (COECyT) del mismo estado. Es autor de más de 20 capítulos de libro y ha impartido más de 30 ponencias a nivel internacional. Correo-e: [ggalfaroc@gmail.com](mailto:ggalfaroc@gmail.com).

Óscar Hugo Pedraza Rendón es Profesor-Investigador Titular “C” tiempo completo del Instituto de Investigaciones Económicas y Empresariales de la Universidad Michoacana de San Nicolás de Hidalgo (ININEE–UMSNH). Es Doctor en Ciencias por el Instituto Politécnico Nacional y realizó una estancia de investigación en la Universidad de California (UCLA). Es miembro del Sistema Nacional de Investigadores (SNI) nivel I. Correo-e: [ohprend@hotmail.com](mailto:ohprend@hotmail.com).



# MEJORAMIENTO DE LA CARTERA CASO DE UNA EMPRESA DE PINTURAS E IMPERMEABILIZANTES

Mónica Bibiana González Calixto, UPTC

## RESUMEN

*El presente caso es resultado de una investigación realizada en una empresa colombiana, dedicada a la producción, distribución y aplicación de productos pinturas e impermeabilizantes para la construcción. El objetivo de este caso es ser una herramienta de aprendizaje para estudiantes de pregrado y posgrado en temas de administración de capital de trabajo y políticas de crédito y cartera, puede ser aplicado también en otros tópicos financieros y en áreas administrativas. La empresa, a pesar de tener un buen volumen de ventas, presentaba problemas en la administración de cartera, lo que generaba una disminución en las utilidades y dificultades de liquidez. Para mejorar esta situación y como resultado del trabajo investigativo, fue necesario replantear, modificar y estructurar los créditos, teniendo en cuenta las necesidades del departamento de ventas. La metodología empleada en esta investigación consideró dos fases, en la primera se solucionó la problemática y en la segunda se escribió el caso, presentado en este artículo; El caso fue estructurado en los siguientes apartados: título, introducción y pregunta detonante, cuerpo del caso, cierre, preguntas de estudio y anexos.*

**PALABRAS CLAVE:** Capital de trabajo, políticas de crédito, políticas de cartera, casos para la enseñanza.

## IMPROVEMENT OF INVESTMENTS IF A COMPANY OF PAINTINGS AND IMPERMEABILIZANTES

### ABSTRACT

*This case is the result of an investigation into a Colombian company dedicated to the production, distribution and application of waterproofing products and architectural coatings. The aim of this event is to be a learning tool for undergraduate and graduate students on issues of working capital management and credit policies and portfolio, can be applied in other financial topics and administrative areas. The company, despite having a good sales volume, due to problems with portfolio management, which generated a decrease in earnings and cash flow difficulties. To improve this situation and as a result of research work, it was necessary to reconsider, modify and structuring loans, taking into account the needs of the sales department. The methodology used in this study considered two phases, the first problem was solved and the second was written in the case reported here, the case was divided into the following sections : title, introduction and question detonating body of case closure, study questions and annexes.*

**JEL:** G10, G11, G30, G32, G35, G39, A20.

**KEYWORDS:** Working capital, credit policies, accounts receivable policies, cases for teaching.

### INTRODUCCIÓN

La Empresa de pinturas e impermeabilizantes ofrece un portafolio de 22 productos y cuenta con 57 empleados La sede principal de la empresa alberga las instalaciones manufactureras donde se cumple todo el proceso productivo; luego los productos entran a la cadena de distribución que abarca distintos lugares



de Colombia. Debido al gran tamaño de sus competidores, la empresa debe llevar a cabo una fuerte estrategia comercial que le permita alcanzar el reconocimiento que hoy ya tienen sus competidores.

#### Pregunta Detonante

El gerente general y la contadora, han observado falencias en cuanto al manejo actual de las cuentas por cobrar, ellos piensan que se podría mejorar y se preguntan ¿cómo modificar y estructurar los créditos para mejorar la liquidez y la rentabilidad, teniendo en cuenta las necesidades del departamento de ventas?

#### Cuerpo del Caso

Por motivo de la crisis económica de los últimos años y los ciclos propios del sector de la construcción, la empresa ha tenido algunos inconvenientes en la administración de su cartera de créditos, lo que ha alertado a la administración y los ha llevado a emprender acciones correctivas. El otorgamiento de crédito está sujeto al análisis de solvencia de cada cliente. Como política general se concede un plazo de 30 días, sin embargo, para ciertos clientes este término puede variar entre 15 y 60 días, según el acuerdo negociado.

#### Cierre

Por estas razones se considera pertinente evaluar cuánto está afectando al capital en trabajo la situación actual y a partir de ahí determinar cuáles serían las posibles soluciones, para finalmente recomendar la más adecuada.

#### Preguntas De Estudio

¿Qué le recomendaría a la gerencia para gestionar de manera más efectiva la política de crédito? ¿Cómo se deberán determinar los descuentos por pronto pago?

#### **BIOGRAFÍA**

Mónica Bibiana González Calixto es Magister en Administración ITESM-UNAB. Profesora del área Financiera y Administrativa en la Universidad Pedagógica y Tecnológica de Colombia, adscrita al Programa de Administración Industrial, Investigadora Grupo Símbolos-UPTC. Se puede contactar en la UPTC-Facultad Seccional Duitama, Boyacá Colombia, monicabibianagc@hotmail.com.



# **MICROEMPRESA LOCALIZADA EN PUEBLA, MÉXICO DEDICADA A LA ELABORACIÓN DE PRODUCTOS NOSTALGIA Y LAS REDES SOCIALES**

María Antonieta Monserrat Vera Muñoz, Benemérita: Universidad Autónoma de Puebla

Rafaela Martínez Méndez, Benemérita Universidad Autónoma de Puebla

Gerardo Serafin Vera Muñoz, Benemérita Universidad Autónoma de Puebla

## **RESUMEN**

*En este trabajo se presenta un análisis de las particularidades de las redes de sociales y sus beneficios a las MICROEMPRESAS localizadas en Puebla, México, dedicadas a la elaboración de productos nostalgia (Dulces típicos). Revisando autores que han realizado estudios acerca de las redes sociales en las Micro Pequeñas y Medianas Empresas (MIPYME) localizadas en diferentes partes de México. La investigación de campo descansa en un estudio de caso de una microempresa dedicada a la elaboración de dulces típicos poblanos en particular uno llamado "tortita de Santa Clara", mediante entrevistas a profundidad con el dueño de la empresa y tres familiares más que trabajan en la empresa, así como la observación directa en la empresa, tanto del proceso productivo, como de la comercialización del producto. El objetivo del trabajo es indagar los beneficios de las Redes Sociales en las MIPYME poblanas como facilitadoras de conocimientos que les apoyan para su permanencia en el mercado, mejoras en su producto y procesos y en acciones de innovación. La investigación da respuesta a la pregunta ¿Cuáles son los intercambios de conocimientos que han tenido las MICROEMPRESAS poblanas, que le han permitido permanecer en el mercado?*

**PALABRAS CLAVE:** Microempresa, productos nostalgia, redes de conocimiento

## **MICROENTERPRISE LOCATED IN PUEBLA, MEXICO DEDICATED TO THE ELABORATION OF PRODUCTS NOSTALGIA AND THE NETWORKS SOCIALES**

## **ABSTRACT**

*En this paper presents an analysis of the characteristics of social networks and their benefits to enterprises located in Puebla, Mexico, dedicated to the manufacture of products nostalgia (sweets). Reviewing authors who have made studies about social networking in Micro small and medium enterprises (SMEs) located in different parts of Mexico. Field research rests in a case study of a small company dedicated to the elaboration of Puebla sweets in particular one called "Santa Clara pancake", through family interviews in depth with the owner of the company and three more than they work in the company, as well as direct observation in the company, both the production process and marketing of the product. The objective of the work is to investigate the benefits of social networks in the MSMEs poblanas as facilitators of knowledge that support them to remain in the market, improvements in its product and processes and innovation actions. Research responds to the question what are the exchanges of knowledge that have taken the poblanas MICROEMPRESAS, which allowed him to stay in the market?*

**KEY WORDS:** microenterprise, nostalgia products and knowledge networks



## INTRODUCCIÓN

El objetivo del trabajo es indagar los beneficios de las Redes Sociales en las MIPYME poblanas como facilitadoras de conocimientos que les apoyan para su permanencia en el mercado, mejoras en su producto y procesos y en acciones de innovación. La investigación da respuesta a la pregunta ¿Cuáles son los intercambios de conocimientos que han tenido las MICROEMPRESAS poblanas, que le han permitido permanecer en el mercado? El trabajo se estructura de la siguiente forma; revisión de literatura, en la que se incluye el concepto de MIPYME, productos nostalgia y las redes sociales en México y los modelos de redes entre otros puntos. La metodología está enfocada a un estudio de caso. Posteriormente se presentan generalidades de los dulces típicos y algunos aspectos del mercado, continuando con el estudio de caso en donde se describen, diferentes aspectos de la empresa como sus orígenes, estructura de operación producción, mercado y resultado del análisis del caso de estudio finalizando con las conclusiones y bibliografía.

## REVISIÓN DE LA LITERATURA

### Mipyme

Al considerar definir una micro empresa no se encuentra literatura al respecto por lo que con base en información referida a las microempresas y a la publicación del Diario Oficial de la Federación (DOF) con fecha 30 de diciembre 2009 Tabla 1, se define a la microempresa como: empresa que tiene hasta 10 trabajadores, independientemente de se dedique a la industria, al comercio o los servicios (www.mexicoemprende.org.mx).

Tabla 1: Estratificación de Empresas Publicada en el Diario Oficial de la Federación 30 De Diciembre de 2009 Clasificación Según Número De Empleados

Tamaño	Sector		
	Industria	Comercio	Servicios
Micro	de 0 a 10	de 0 a 10	de 0 a 10
Pequeña	de 11 a 50	de 11 a 30	de 11 a 50
Mediana	de 51 a 250	de 31 a 100	de 51 a 100

Fuente: Autoría propia, con base en DOF 30 de diciembre 2009. Clasificación de empresas por Número de trabajadores de una fuente de Gobierno Federal.

En México, de cada 100 empresas mexicanas 96 son microempresas, contribuyen con el 40.6% del empleo y aportan el 15% de PIB. En lo que respecta a las empresas manufactureras su participación se muestra en la Tabla 2.

Tabla 2: Presencia de las Empresas Manufactureras en México

Establecimientos			Empleo	
Tamaño	Número	%	Número	%
Total	344 118	100.00	4 232 322	100.00
Micro	310 118	90.1	773 288	18.3
Pequeña	22 739	6.6	499 473	11.8
Mediana	8 228	2.4	916 654	21.6
Grande	3 033	0.9	2 042 907	48.3

Fuente: Autoría propia con base en Instituto Nacional de Estadística, Geografía e Informática (INEGI), 2009. Participación de las Microempresas dentro de la economía mexicana con número de establecimientos y fuentes de empleo.



### Productos Nostalgia

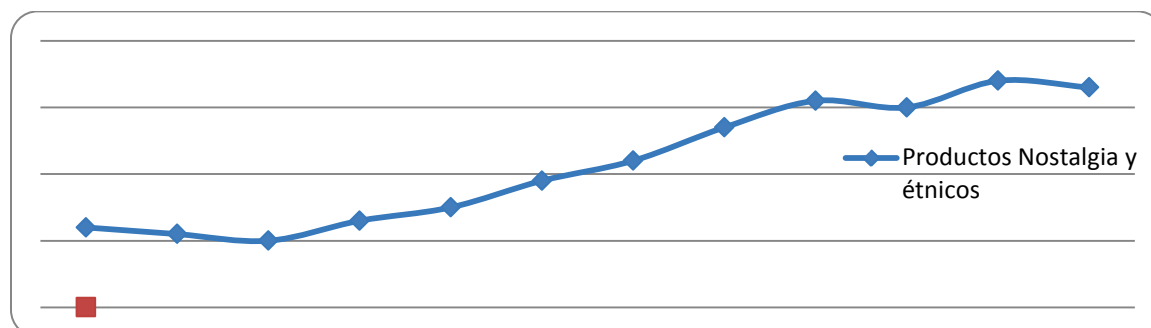
La nostalgia provoca sentimientos de tristeza y aislamiento, hay actividades que pueden ayudar a sobreponerse a esta condición como es escribir una carta, realizar una llamada telefónica (Thubre, Patterson, Mount; citados por Cervantes, 2008). Una recomendación hecha por Psicólogos, para disminuir la nostalgia es llevar objetos a la nueva casa que ayuden a la transición al nuevo ambiente. Cuando se aborda el tema de productos nostalgia, por lo general se hace referencia para su comercialización a países como Estados Unidos y Canadá, que es donde se encuentra un buen número de personas de origen latinoamericano. No se considera al propio país México como un mercado para los referidos productos y el aprovechar los talentos mexicanos para la elaboración de los productos nostalgia.

Puede ser que lo anterior obedezca a una no clara definición de lo que es un producto nostalgia. Por producto nostalgia se entiende: aquellas mercancías bienes y servicios que forman parte de los hábitos de consumo, cultura y tradición de los diferentes pueblos y naciones (Comisión Económica para América Latina y el Caribe [CEPAL], 2003). Olmedo (2006), los productos nostalgia son mercancías y servicios, con particularidades que los vinculan e identifican con un pueblo o grupo. Como se puede apreciar en la definición no se menciona que el mercado de los productos nostalgia deba estar en el extranjero o en una región distinta a donde se consumen habitualmente, se cultivan o se elaboran. La CEPAL señala que una de las virtudes de los productos nostalgia es que se elaboran de forma artesanal, en algunos casos. Los productos nostalgia para ser comercializados en mercados internacionales tienen que cumplir con requerimientos específicos que se convierten en retos para las pequeñas empresas que los elaboran y desconocen como poder cumplirlos o en ocasiones cuales son, y ello constituye un impedimento para poder ampliar su mercado. Los productos nostalgia están integrados por diversos satisfactores, entre los cuales destacan los alimentos y bebidas, los muebles y las artesanías, el vestuario y la música, e incluso los detergentes y jabones (CEPAL, 2003).

### PYMES Que Elaboran Productos Nostalgia

En el caso de la manufactura, en una muestra de 15 países latinoamericanos, en nueve de ellos las pequeñas y medianas empresas (PYME) manufactureras generaban alrededor de 50% del empleo en ese sector y en ocho de ellos aportaban más del 30% del PIB manufacturero en los años noventa (Peres y Stumpo, 2002). La trayectoria de política industrial dirigida a las MIPYME muy particular de cada gobierno y del período del que se trate, ha dejado diversas enseñanzas tanto sobre los elementos que ayudan o que resultan eficaces, como sobre aquellos que han fracasado en su objetivo de ayudar a despegar a este segmento productivo. Lo anterior se ve reforzado por la exportación de productos nostalgia y étnicos realizada por México gráfica 1.

Gráfica 1: Composición De Las Importaciones de los Estados Unidos de Productos Étnicos y de Nostalgia de México (*Millones De Dólares*)



Fuente: Elaboración propia con base en CEPAL, 2003. Se muestra el incremento anual en las importaciones de productos étnicos y nostalgia por los Estados Unidos.



En investigación realizada por Cervantes (2008), se menciona la preferencia de los migrantes que habitan en Estados Unidos y Canadá, el extrañar, en primer lugar a la familia 42%, en segundo lugar la comida típica y en tercer lugar las costumbres. Y algo de lo que más se llevan al extranjero cuando emigran son dulces típicos mexicanos. Dentro de esos migrantes existen un buen número de poblanos.

### Mercado de Dulces Típicos Poblanos

El estado de Puebla es reconocido por su amplia gama gastronómica, ninguna de sus regiones carece de tradición culinaria; la delicia de sus platillos, que va desde un simple guisado diario hasta la elaboración de algún dulce, es inigualable; estos últimos, los dulces, nacieron por la necesidad de satisfacer el antojo de un postre o simplemente por el interés por comer algo dulce. Son más de 300 delicias, elaboradas en su mayoría en la época colonial. Los dulces típicos poblanos surgen de la fusión de las culturas, española árabe, e indígena, Puebla fue y sigue siendo una ciudad dulcera por excelencia (Suárez, 1991, p.4; citada por Mercado, 2010) Es importante mencionar el contexto histórico de los dulces típicos poblanos debido a la necesidad de saber la historia sobre su elaboración y cómo es que empezaron a surgir en Puebla; la fama de los dulces es reconocida en gran parte de la república mexicana y en el extranjero.

Los dulces típicos poblanos se empezaron a elaborar en los conventos de las diferentes órdenes que existían en Puebla: clarisas, dominicas, carmelitas, etc. Una de las razones principales por la cual que surgieron estos dulces, fue por agradecimiento de las religiosas a sus benefactores, situación que con el tiempo fue vista como una posibilidad para obtener grandes beneficios a través de la venta de estas delicias. Desde esos días y hasta la actualidad, existen congregaciones donde se elaboran de forma artesanal algunos de dulces. La fabricación de estos fuera de los conventos ha sido por medio de generaciones y por tradición familiar, la mayoría de estos obradores continúan fabricando los exquisitos dulces de manera artesanal, los espejos o tortitas de Santa Clara, que son galletas de harina, manteca vegetal, azúcar, leche y pepita de calabaza y datan de 1890 (Convento de Santa Clara). Los dulces típicos tienen una demanda constante en todos los meses del año excepto enero.

### Redes de Conocimiento

Definiciones De Las Redes De Conocimiento De acuerdo a Saexenian (1990):

*“Las redes de conocimiento constituyen un conjunto de instituciones académicas, industriales, políticas y agentes de enlace que colaboran conjuntamente, mejorando el trabajo científico, debido a que posibilitan el libre flujo de información e impulsan las condiciones locales para la innovación y que tienen por objetivo la construcción y difusión del conocimiento.”*

Anunziata y Macchiarola (2010) explican las redes de conocimiento como individuos, grupos o instituciones, asociados con un fin en común:

*“...las redes de conocimiento son asociaciones entre individuos, grupos o instituciones que tienen una agenda común en torno a intereses diversos tales como: dar solución a problemas, compartir recursos e infraestructura, propiciar la cooperación, la solidaridad social, como así también el intercambio de información y conocimientos y la transferencia de tecnología”.*

Para fines de esta investigación se define a las redes de conocimiento como el conjunto de individuos, empresas, asociaciones, así como agentes de conexión que participan en la generación del conocimiento mediante el intercambio de información y la transferencia de tecnología con fines de innovación. Elementos que Integran Las Redes de Conocimiento Las redes de conocimiento, están integradas por el elemento humano, así como por factores tecnológicos y sociales. Prada (2005) hace énfasis en cuatro



elementos necesarios para la creación de Redes de Conocimiento, entre los cuales menciona: Comunidades y equipos expertos, trabajo colaborativo, conocimiento e Innovación. Formación de Redes de Conocimiento Casas (2001) menciona que en un principio las fuentes que contribuyen al desarrollo de innovación, tenían su centro de atención en las empresas, porque se pensaba que los factores de las mismas, contribuían de manera directa en los procesos de aprendizaje en los sectores industriales.

Existe una vasta literatura sobre la noción de red, las principales aportaciones han surgido de las disciplinas sociales, todas ellas han contribuido a enriquecer el marco teórico - conceptual, dando lugar a una taxonomía que incluye redes de intercambio y redes de poder (Knoke, 1990), de información y de colaboración (Freeman, 1991), de producción (Saxenian, 1990), de innovación o de innovadores (De Bresson y Amesse, 1991) y redes sociotécnicas (Callon, 1989). Casas (2003), las redes de conocimiento se construyen mediante intercambios entre un conjunto de actores que tienen intereses comunes en el desarrollo o aplicación del conocimiento científico, tecnológico o técnico para un propósito específico, sea este científico, de desarrollo tecnológico, o de mejoramiento de procesos productivos.

Siguiendo a Casas (2001), se tiene que: estas formas de intercambio pueden concebirse como un proceso de transacción de conocimiento, aunque no en términos económicos, ya que una gran parte del conocimiento que se transmite en estas redes hace por vía tácita y no mediante la compra – venta del mismo. Sin embargo estas formas de intercambio pueden llegar a tener un costo o beneficio económico. Las redes se construyen con las relaciones que se van creando entre los diferentes actores involucrados en una relación (Granovetter, 1973). Además, de los aspectos considerados sobre las redes de conocimiento, Casas (2003), señala que en el análisis de redes es necesario tomar en cuenta las siguientes dimensiones:

- 1) El contexto institucional de la colaboración entre los sectores público y privado;
- 2) La estructura o morfología de las redes;
- 3) La génesis, desarrollo y dinámica de las redes;
- 4) El contenido y/o los insumos que se intercambian y,
- 5) Los resultados de las redes y del intercambio de conocimientos.

**Dinámicas de Redes de Conocimiento** Un aspecto más sobre el que es necesario abundar, es naturaleza formal o informal de las relaciones que conforman la red. Las redes formales, según Birley (citado en Levanti, 2001: 1046), se componen de los bancos, las agencias locales o nacionales, así como las cámaras y otras representaciones oficiales. Las redes informales se refieren a todas las relaciones personales del empresario, principalmente la familia, los amigos y los contactos de negocios. Las redes informales están sustentadas en un clima de confianza y de cordialidad. Lomnitz (1975), señala que la confianza es la base de la reciprocidad, y la reciprocidad es posible cuando hay igualdad de carencias; en el caso de los empresarios, estas carencias pueden ser de conocimientos, de tipo económico, de materiales, de maquinaria, etcétera. El aporte de Lomnitz resulta fundamental en el concepto de redes, pues al agregar los factores confianza y reciprocidad, sugiere la idea de que la construcción de las redes sociales no es una acción inmediata, y por lo tanto, su presencia solamente es posible apreciarla en horizontes de tiempo de mediano y largo plazo, y a partir de intercambios recurrentes. Las Redes de Conocimiento en las MIPYMEs Dentro del desarrollo día a día de las MIPYMEs se puede identificar la importancia que para ellas tienen las redes de conocimiento, es decir, aquellos vínculos tanto formales como informales que se van construyendo entre la empresa y un conjunto de agentes como proveedores, clientes, instituciones de gobierno, por mencionar algunas. Estas redes sirven de acceso a diferentes recursos y conocimientos (Tapia y Tapia, 2010).

Dentro del proceso de desarrollo de un modelo de MIPYME, uno de los recursos fundamentales es el conocimiento, pues cuando existe un proceso eficaz de adquisición y transferencia de conocimientos la tasa de acumulación de capacidades tecnológicas puede incrementarse, así como también las capacidades administrativas y empresariales. Y es en este aspecto que las redes sociales puede resultar un factor



determinante. En el desempeño de las MIPYMES (Micro, Pequeñas y Medianas empresas) en general – también en el caso de las grandes empresas - son las redes sociales, es decir, aquellos lazos tanto formales como informales que se van generando entre la empresa – vía la figura del dueño, empresario y/o directivo - y los proveedores, clientes gobierno, etcétera. Estas redes tal y como lo señala Basaldúa (2005) son el vehículo para que la empresa pueda tener acceso a diferentes recursos, entre otros a distintos conocimientos que de otra forma no sería posible o muy difícil.

## METODOLOGÍA

En la ciudad de Puebla existen 10 empresas dedicadas a la elaboración de dulces típicos y 9 conventos (Paredes, 2005). Por lo que se observa un número reducido de empresa y respecto a los no sé logro obtener entrevistas por la vida de claustro que practican las monjas. El trabajo se desarrolló a través de una investigación cualitativa, bajo el método del estudio de caso, mismo que se justifica por el número reducido, de empresas pero primordialmente por reservados que son los empresarios con sus recetas. El diseño incluyó un estudio de campo, que se realizó a través de una guía de entrevista llevando a cabo entrevistas a profundidad con el dueño de la empresa y tres familiares más que trabajan en la empresa, así como la observación directa en la empresa, tanto del proceso productivo, como de la comercialización del producto. Variables: relaciones con clientes, proveedores amigos, Gobierno.

*El estudio de caso Orígenes:* La empresa se encuentra localizada en la ciudad de Puebla, capital, sus inicios se remontan a 1925. Por medio del abuelo del actual director de la empresa, el abuelo era de oficio repostero, se inicia en la elaboración de un dulce típico poblano al que le dio el nombre de “tortita de Santa Clara” llamada espejo en un inicio, a insistencia de los dueños de las dulcerías que vendían el producto y lo conocían entre los años de 1950-1960. La tortita de santa Clara inicialmente la compraban los comercializadores de dulces típicos a las monjas clarisas, pero al no tener suficiente producción para surtir la demanda, buscaron al abuelo “Don Juan”, quien poseía la habilidad de identificar los ingredientes contenidos en un producto con únicamente comerlo.

*Estructura y operación de la empresa:* La empresa surge como circunstancialmente al aprovechar el incremento de la demanda y la insuficiente producción por parte de las monjas conjuntado con el oficio de repostero del abuelo Don Juan. la empresa inicia con recursos propios. Utilizando lo que ya tenía para la repostería; cazos de cobre, palas de madera y montó un horno de leña Posteriormente la empresa fundada por el abuelo se divide entre dos de los hermanos, uno de ellos es quien actualmente dirige la empresa “Dulces don Juan”. Y actualmente las hijas e hijos del actual director de la empresa deciden incorporarse. Hasta antes de este momento la empresa era vista por el actual director “como algo que da para vivir”, pero no había una visión más ambiciosa. A partir de la incorporación de sus hijos, lo cual tiene escaso año y medio, deciden darle un cambio radical a la empresa Es a partir de este momento que la empiezan a concebir como una empresa que no solamente les va a dar para vivir, sino también la posibilidad de crear un patrimonio, hacerla crecer, participar en otros mercados y mejorar la calidad de sus productos, particularmente en lo que a su presentación se refiere. Pues respecto a la calidad de sus ingredientes, es algo que siempre se ha mantenido y que es lo que distingue su producto del resto de sus competidores, incluso de sus familiares que son propietarios de una empresa similar.

Ha sido recientemente cuando se ha buscado el apoyo de algunas amistades para el diseño de la ampliación de la empresa, así como para financiar tal proyecto. En este caso un amigo arquitecto de la familia, desarrollo y financió el proyecto. Y uno de sus clientes, que es propietario de una de las dulcerías más antiguas de la calle 6 Oriente donde se comercializan los dulces típicos (dulcería el Lirio), por la relación de amistad que mantiene con el actual propietario de la empresa, fue posible que les compartiera la receta de un dulce llamado yemita, el cual tiene una demanda importante.



Actualmente, se han dado algunos acercamientos con algunas instituciones de gobierno, específicamente con la SAGARPA, a través de la Red de Nacional de Desarrollo Sustentable (RENDRUS). El contacto se dio por medio de facebook, a sugerencia de un amigo. Es por este medio que participan en una feria agroindustrial en la ciudad de Puebla y posteriormente en otra realizada en la ciudad de México, D.F. y una más en el estado de Chiapas. La participación en estas ferias a decir de la quien se encarga de las tareas de comercialización de la empresa, ha sido útil para ampliar su cartera de clientes. Como se mencionó anteriormente, lo que se ha intercambiado han sido técnicas de producción y algunas técnicas administrativas. Sobre esto último, se comenta que a partir del acercamiento que hubo con RENDRUS, aprendieron la importancia que tiene el documentar todo. En su estructura administrativa el Sr. Juan es el director de la empresa una de las hijas se encarga de las relaciones publicas y la comercialización, otra de ellas atiendo la administración de la empresa y el hijo está involucrado en la producción.

*Proceso de producción, productos y mercado:* Por otra parte, desde sus inicios la empresa se ha mantenido como una empresa micro, enfocada casi exclusivamente a un mercado local y con un tipo de producción de tipo artesanal. No obstante que el producto tiene más de cincuenta años de estarse produciendo, el proceso continua siendo artesanal, y el mismo de siempre, utilizando cazos de cobre y palas de madera. Lo único que ha cambiado es el horno, pues en un principio se utilizaba un horno de leña, actualmente es de gas. Asimismo, la forma que se le da a la tortita de santa clara anteriormente se hacía a mano, hoy día se hace utilizando unos moldes, los cuales fueron invención del actual director de la empresa. Actualmente la producción de la tortita de santa clara es de aproximadamente 10,000 piezas por semana y aunque tiene un costo más elevado que el de la competencia, su calidad es superior lo que es apreciado por el cliente. Además de este producto también se elaboran rosquitas de vainilla o de glass, polvorón de nuez (también es receta propia), así como yemitas (dulce de leche) y calaveritas de chocolate (solamente por pedido); se señala que todos sus productos son hechos con ingredientes naturales y no utilizan ningún tipo de conservador. Más recientemente se trató de modificar el proceso de producción (automatizarlo), para ello se buscó el apoyo de algunos profesionistas, sin embargo, el proyecto no tuvo el éxito esperado. En cuanto a los trabajadores que se han ido incorporando a la empresa, la capacitación necesaria es dada por los mismos dueños.

*Mercado y Comercialización:* Únicamente se participa en el mercado local, siendo sus clientes principales algunas de las dulcerías de la calle de Santa Clara (esta es una calle del centro histórico de la ciudad, donde se localizan varias tiendas que venden los dulces típicos de la ciudad). Y a través de intermediarios ha llegado a colocar sus productos en los comedores de la armadora de autos Volkswagen. Asimismo en un tiempo vendía sus productos a Liverpool y al Palacio de Hierro, sin embargo, con estas tiendas el problema fue los largos periodos de pago que imponen. También en algún momento vendieron algunos de sus productos (calaveritas de chocolate) a la Gran Bodega (tienda de autoservicio de capital poblano), sin embargo, aquí el problema fue la logística, pues les exigían que surtieran a todas las tiendas que se tienen en el estado y al mismo costo, lo cual no fue posible cumplir. Algunos clientes se han conseguido a través de intermediarios y más recientemente, aproximadamente en el último par de años ha sido a través de su participación en ferias como ABASTUR, FACEBOOK y correo electrónico. Recientemente a través de la venta directa al público (en el lugar donde se elaboran los productos se acondicionó un espacio para la venta directa al público, además de los dulces típicos en este lugar también venden talavera, caramelos y dulces a granel). Sus canales de distribución son principalmente las tiendas de dulces típicos locales, su participación en ferias y la venta directa.

*Conocimientos, asistencia técnica y capacitación:* Los conocimientos adquiridos para la elaboración de los productos han sido a través de la transferencia de experiencias y de conocimientos tácitos entre los integrantes de la familia. Respecto a los aspectos administrativos, la integración a la empresa de la tercera generación de la familia, quienes ya cuentan con estudios superiores (una de las hijas es licenciada en turismo, otra es licenciada en gastronomía y otro está estudiando administración de empresas) vino a darle un visión diferente a la empresa.. La nueva visión que se le está intentando dar a la empresa vino con la



nueva generación de la familia. Algunos de los cambios principales ha sido la participación en ferias para contactar con nuevos clientes, comercializar de manera directa, buscar la certificación kosher, dar servicio a domicilio, específicamente en banquetes donde arman centros de mesa con dulces típicos y algunos casos los personalizan. En cuanto a la capacitación como ya se mencionó esta la dan ellos mismos (los dueños de la empresa). Y también recientemente han buscado asistencia técnica para el empaque, envolturas y el uso posible de conservadores naturales.

## ANÁLISIS DE LOS RESULTADOS

Considerando los datos que reflejan la situación de la empresa estudio de caso, se puede referir, que ha establecido relaciones que le han permitido adquirir conocimientos principalmente con clientes, amigos e instituciones de gobierno. Retomando a Saexenian (1990; citado por Álvarez, 2007; Lara, 2006; citado por Anunziata y Macchiarola 2010 Casas 2001; citado por Prada, 2004; Tapia y Tapia, 2010): la empresa ha establecido colaboración, dentro de un grupo de individuos con una agenda común para transmitir conocimientos, facilitando dar respuesta a desafíos y ayudarse a realizar actividades resultado de las relaciones formales o informales entre los actores que integran la red. Y como lo señala Basaldúa (2005; citado por Vera y Vera, 2011) son las redes sociales, es decir, aquellos lazos tanto formales como informales que se van generando entre la empresa – vía la figura del dueño, empresario y/o directivo - y los proveedores, clientes gobierno, etcétera. Son el vehículo para que la empresa pueda tener acceso a diferentes recursos, entre otros a distintos conocimientos que de otra forma no sería posible o muy difícil. Se retoma a Casas (2003) para presentar el Cuadro 1 donde se plasma el análisis de resultados de la red de la empresa, considerando las Dimensiones para el análisis de las redes sociales.

**Cuadro 1: Resultados del Análisis de la Red de Conocimiento Para la Microempresa Dedicada a la Elaboración de Productos Nostalgia Dulces Típicos Poblanos**

Contexto institucional	Estructura o morfología de las redes	Dinámica: origen, desarrollo y trayectorias de las redes	Contenido: formas de intercambio e insumos que circulan	Resultados de las redes y del intercambio de conocimiento
Se observa la presencia de instituciones de gobierno, clientes proveedores y amigos.	La red se integra por la empresa y RENDRUS de gobierno principalmente, además de otros actores como lo son clientes proveedores y amigos. Creándose lazos entre los actores que han facilitado intercambio de conocimiento y logro de metas que no presentan costo financiero, se centran principalmente en la confianza y buena voluntad.	La red inicia con el vínculo establecido los clientes, siguiendo la integración de otros actores, principalmente amigos y con instituciones de gobierno que apoyan a las empresas como SAGARPA (RENDRUS). El vínculo con la SAGARPA (RENDRUS) ya no sigue pero fue el que dio pie a que la empresa iniciara una nueva visión. El vínculo con amigos se ha mantenido al igual con los clientes.	Los insumos que circulan o se intercambian son principalmente apoyos financieros entre la empresa y los amigos, capacitación con instituciones de gobierno e intercambio de recetas de dulces típicos con los clientes.	Los resultados obtenidos de la red son mejoras en la infraestructura, nuevos productos y apertura de un espacio para venta directa al público, lo que ha permitido ampliar el giro de la empresa y tener amplios planes a futuro. Y capacitación que está convirtiendo al personal de la empresa en expertos en el giro.

*Fuente: elaboración propia con datos de Casas (2003). En el cuadro se observan los resultados de la investigación de campo considerando la propuesta de Casas, 2003.*

La red construida por la empresa presenta de forma muy marcada el intercambio de conocimientos, experiencias y acciones entre los diferentes actores que participan notándose fuertemente la presencia por supuesto de la empresa clientes, amigos y Gobierno. La empresa inicio a construir la red al participar en el año 2012 en el concurso organizado por el RENDRUS, a partir de ahí se fueron generando y fortalecido diferentes relaciones que le han facilitado adquirir conocimientos de manera más pronta y aplicarlos en beneficio de la empresa. El intercambio de conocimientos entre los integrantes de la red han sido precisos; experiencias empresariales y para el acceso a apoyos financieros.



## CONCLUSIONES

La red iniciada por la empresa estudio caso se inicia con los clientes al intercambiar la necesidad de producir la tortita de santa Clara, generando intercambio de conocimientos, por lo que los como son experiencias empresariales e información sobre el producto referido cuyos resultados se presentan desde diferentes ópticas para los involucrados con la red y han sido benéficos para los involucrados en la red sobre todo para la microempresa, para el gobierno representan alcanzar sus metas y sus estadísticas, para la microempresa mantenerse en el mercado y contar con una capacitación; y para los amigos la satisfacción de apoyar. Sin embargo en términos generales para la empresa, la red ha sido un detonante para la permanencia crecimiento y desarrollo de la empresa, teniendo como punto medular la confianza y la reciprocidad en el intercambio de experiencias, conocimientos y beneficios.

Vislumbrando un futuro prometedor. Lográndose reafirmar lo que autores que abordan el tema de redes de conocimiento señalan en cuanto a la facilidad y rapidez para la transmisión de conocimientos, la existencia de confianza y reciprocidad a través de los vínculos que se construyen entre los diferentes actores que participan en la red. Por otra parte, es necesario apuntar, que en el caso de esta empresa de dulces típicos su demanda es muy probable que vaya en aumento, y que cada vez haya más posibilidades para colocar sus productos en mercados más atractivos, tanto nacionales como internacionales. Probando que las variables: relaciones con clientes, proveedores amigos, Gobierno. Han permitido a la empresa construir una red que le facilita un intercambio de conocimientos y dando respuesta a la pregunta de investigación.

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## **BIOGRAFÍA**

María Antonieta Monserrat Vera Muñoz. Doctora en Dirección de Organizaciones. Desde 1986 es Profesora-investigadora de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: [monseveram@hotmail.com](mailto:monseveram@hotmail.com)

Rafaela Martínez Méndez. Maestra en Administración. Desde 1992 es Profesora-investigadora de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: [rafaela72280@hotmail.com](mailto:rafaela72280@hotmail.com)

Gerardo Vera Muñoz. Doctor en Administración. Desde 1986 es Profesor-investigador de tiempo completo en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México. E-Mail: [gserver61@yahoo.com.mx](mailto:gserver61@yahoo.com.mx)



# REDES DE COOPERACIÓN DE CONOCIMIENTO PARA APOYO A LAS PEQUEÑAS Y MEDIANAS EMPRESAS MEXICANAS

Hilda Teresa Ramírez Alcántara, Universidad Autónoma Metropolitana-Xochimilco  
Silvia Pomar Fernández, Universidad Autónoma Metropolitana-Xochimilco

## RESUMEN

*Los cambios actuales han requerido de transformaciones más rápidas a todos los niveles entre los que se encuentran los educacionales, tecnológicos, de información y de procesos, lo que ha llevado a los individuos y a las organizaciones a crear y desarrollar redes de cooperación de conocimiento.*

*Las redes de cooperación han, crecido en los últimos años, debido en parte al aumento de la competencia propiciada por la inserción de los países al proceso de globalización, lo que ha intensificado la necesidad de las personas y las organizaciones de apoyarse para lograr sus objetivos. Las redes de cooperación son convenios de transacciones que se dan entre las personas, entre estas y las organizaciones o estableciendo relaciones interorganizacionales, con el fin de unir esfuerzos, capacidades, recursos y conocimientos para apoyarse y mejorar sus ventajas competitivas, es por ello que se esperan beneficios para todas las partes involucradas. Con el fin de ser más competitivas las grandes empresas han utilizado estrategias que les permiten disminuir sus costos y mantener su rentabilidad, en las últimas décadas se ha observado una mayor tendencia hacia la desincorporación de ciertas actividades. Esto ha dado lugar a otras formas de organización al conformar redes de cooperación, lo que ha permitido la participación de las pequeñas y medianas empresas (Pymes, en diferentes niveles de la cadena de valor y en determinadas actividades de comercialización, asesoría, soporte técnico y de servicios financieros. Sin embargo, las redes de cooperación no se han dado únicamente de esa forma, ya que se han establecido también vinculaciones con centros de investigación y con el sector educativo que es uno de los principales lugares donde se genera conocimiento. Se han realizado convenios de colaboración de asesoría, consultoría, así como de la realización de trabajos para resolver problemas específicos. El objetivo de esta investigación es estudiar cómo se han conformado las redes académicas de cooperación de conocimiento que se han dado entre investigadores de diversas instituciones de educación superior a nivel nacional e internacional, con el propósito de ayudar a las Pymes a resolver sus necesidades y mejorar su desempeño.*

**PALABRAS CLAVE:** pequeñas y medianas empresas, conocimiento y redes de colaboración

## NETWORKS OF COOPERATION OF KNOWLEDGE FOR SUPPORT TO THE SMALL AND MEDIUM MEXICAN COMPANIES

### ABSTRACT

*Current changes require most rapid transformations at all levels: educational, technological, information, and processes. Therefore, individuals and organizations have created and developed knowledge cooperation networks. Cooperation networks have grown in recent years, largely due to increased competition because of the integration of countries into the globalization process, which has promoted that individuals and organizations support each other to achieve their goals. Cooperation Networks are transaction agreements between different people, people and organizations, or establishing inter-organizational relations in order to join forces, skills, resources, and knowledge to improve their competitive advantages and have benefits for all parties involved. In order to be more competitive, large companies have used strategies to reduce costs and maintain their profitability, and in recent decades there has been a greater tendency toward the elimination of certain activities. This has originated other*



*forms of organization (cooperation networks), which has allowed the participation of small and medium enterprises (SMEs) in different levels of the value chain and in certain advice, support, and financial activities. However, cooperation networks are not only originated in this way because there have been also links with research centers and education institutions that are one of the knowledge generators. Collaboration agreements of advisory and consultancy have been created, as well as some projects to solve specific problems. The aim of this research is to study how it has done the academic networks of cooperation among researchers from various national and international institutions of higher education in order to help SMEs to meet their needs and improve their performance.*

**JEL:** M19

**KEYWORDS:** small and medium enterprises, cooperation networks, knowledge

## INTRODUCCIÓN

El creciente énfasis que están poniendo las organizaciones en la creación y desarrollo de redes para la construcción del conocimiento y el aprendizaje colaborativo, ha derivado de la lógica empresarial de que el conocimiento es igual a incrementar su valor y elevar sus ventajas competitivas. El conocimiento debe ser socializado para que se multiplique, lo que permitirá la acumulación del mismo para ser apropiado y, finalmente lograr el aprendizaje. Los sectores en los que las redes de conocimiento están adquiriendo mayor desarrollo son: la investigación, las organizaciones en general y las instituciones educativas.

Actualmente el aprendizaje colaborativo en las universidades es muy importante, porque en ellas se genera conocimiento que impulsa el desarrollo económico. En las Instituciones de Educación Superior (IES) las redes de conocimiento desempeñan un rol relevante como instrumentos para reestructurar los procesos de enseñanza-aprendizaje. El conocimiento que se genera de la investigación nutre la docencia, permitiendo que los alumnos estén actualizados y conozcan más de lo que sucede en la realidad. La investigación permite identificar problemáticas, su posible solución y da posibilidad a la vinculación del investigador con los sectores sociales y productivos.

Es por ello que se han conformado redes de colaboración multi e inter-universitaria con el propósito de lograr intercambio de conocimiento y la vinculación con las empresas. El objetivo de esta investigación es estudiar cómo se han dado las redes académicas de cooperación de conocimiento que se han dado entre investigadores de diversas instituciones de educación superior a nivel nacional e internacional, con el propósito de ayudar a las Pymes a resolver sus necesidades y mejorar su desempeño. Para ello se analiza en primer instancia el aprendizaje colaborativo como sistema, en el que se destaca la importancia de la formación de las redes para lograr el intercambio y la acumulación del conocimiento, se habla de las redes de expertos, de las redes como sistema colaborativo, las redes de investigación e innovación, así como de las redes organizacionales. Por otra parte se habla de las redes que se han generado para apoyar a las pymes entre las que se encuentran las que se forman con investigadores y cuerpos académicos de las instituciones de educación superior. Finalmente se presentan dos casos en los que analizamos el proceso de colaboración entre las organizaciones y los resultados obtenidos.

## REVISIÓN DE LITERATURA

### Las Redes de Conocimiento Como Sistemas Colaborativos

El aprendizaje colaborativo consiste en el intercambio y desarrollo del conocimiento en pequeños grupos de iguales (pequeñas redes de adquisición de conocimiento). Este aprendizaje tiene como propósito la participación de los individuos que forman pequeños grupos para cumplir con los objetivos del mismo o de la organización o grupo de organizaciones que participan en la red. Según Martín-Moreno Carrillo (2002) tiene las siguientes ventajas:



- a) Incrementa la motivación de todos los integrantes del grupo hacia los objetivos y contenidos del aprendizaje.
- b) Incrementa el aprendizaje que consigue cada individuo del grupo.
- c) El aprendizaje del grupo y sus integrantes alcanzan mayores niveles de rendimiento y favorece una mayor retención de lo aprendido.
- d) Promueve el pensamiento crítico (análisis, síntesis y evaluación de los conceptos), al dar oportunidades a sus integrantes de debatir los contenidos objeto de su aprendizaje. Cada integrante del grupo contrasta su interpretación de un contenido, con las interpretaciones de sus compañeros, lo que le obliga a ir más allá de su propia posición, puesto que se ve en la necesidad de reflexionar, a fin de poder exponer sus argumentos.
- e) La diversidad de conocimientos y experiencias del grupo contribuye positivamente al proceso de aprendizaje y reduce el tiempo de ansiedad que provocan las situaciones individuales para resolver problemas.
- f) Implica la interacción entre iguales para la construcción del conocimiento, lo que da lugar a la constitución de redes de aprendizaje, (actualmente apoyadas telemáticamente).

Las redes de conocimiento son sistemas colaborativos de interacciones entre iguales para la construcción y difusión del conocimiento y su alcance se potencia con el apoyo telemático de las redes de conocimiento. Las redes de conocimiento están configurando la sociedad global, integradas por individuos que se interrelacionan cognitivamente a través de las mismas y las personas que forman parte de las redes están comprometidas con el intercambio y desarrollo del conocimiento.

#### Redes Para La Investigación E Innovación

Las redes de conocimiento para la investigación e innovación constituyen sistemas colaborativos de apoyo para la construcción del conocimiento basado en la diversidad multidisciplinaria de sus integrantes. El objetivo de estas redes de conocimiento es el dar una respuesta adecuada a los nuevos desafíos de la competitividad, facilitar el intercambio de ideas en las organizaciones y compartir los resultados de las investigaciones para estimular la creación de conocimiento e innovación, las cuales requieren para la investigación e innovación (Martín-Moreno Cerrillo, Q., 2002):

- a) Analizar la interacción social y el intercambio de conocimientos
- b) Compartir los conocimientos de los expertos.
- c) Analizar qué habilidades cognitivas y sociales se requieren para participar productivamente en actividades socialmente compartidas y apoyarlas en red.
- d) Examinar qué métodos y prácticas facilitan el desarrollo de conocimientos entre los miembros de la red en tareas que tienen diferentes requerimientos en conocimientos y habilidades.
- e) Determinar en qué medida los expertos son capaces de compartir sus resultados intelectuales y utilizar productivamente el conocimiento distribuido en una red.
- f) Detectar los cambios metodológicos producidos en la red y el estudio del proceso de aprendizaje colaborativo.



En las dos últimas décadas se han incrementado las redes multimedia interpersonales con el uso de las computadoras, en la que están participando investigadores, lo que ha contribuido al desarrollo de redes de colaboración científica y avances en el desarrollo de la investigación.

### Redes Organizacionales y Redes de Cooperación Para Apoyo a la Pyme

Con el fin de ser más competitivas las grandes empresas han utilizado estrategias para disminuir sus costos y mantener su rentabilidad, es por ello que la tendencia es la desincorporación de ciertas actividades, lo que ha dado origen a nuevas formas de organización formando redes de cooperación, lo que ha permitido la participación de las pequeñas y medianas empresas. Una de las relaciones o vínculos que más se dan entre las empresas es a través de la subcontratación. En esta forma de organización de la actividad productiva, las organizaciones establecen relaciones con una o más empresas, dando lugar a redes. Con esto se ha logrado que las grandes empresas se dediquen a la actividad principal y dejen las actividades no prioritarias a otras empresas. Las empresas pequeñas tienen flexibilidad tecnológica, flexibilidad para adaptarse a los cambios y oportunidades de mercado, mayor especialización en los procesos, capacidad de producción en pequeños lotes que les dan ventajas que pueden ser aprovechadas por distintos grupos de empresas, incluidas las medianas y grandes.

Estos vínculos, pueden traer beneficios tanto a la empresa contratante y a la pequeña o mediana, por ejemplo, pueden satisfacer demandas específicas lo que le permite a la grande disminuir sus costos de inversión y producción, además de poder cumplirlas. En el caso de las pequeñas, tienen una demanda segura, lo que les genera ingresos, además de que para satisfacer las necesidades se requiere de información y transferencia de conocimiento que les permite actualizarse y aprender (Pomar y Rendón, 2007). Dentro de este contexto, las pequeñas y medianas empresas crean empleo y les permite generar ventajas competitivas. La cooperación se ha convertido en una alternativa para las micro, pequeñas y medianas empresas que les permitirá permanecer en el mercado y lograr un mayor conocimiento y aprendizaje. En función a este contexto, las empresas han establecido cada vez más eslabonamientos por los beneficios que ello genera, permitiéndole a la Pyme ser proveedoras de empresas más grandes. Las redes no se dan únicamente entre las empresas, en los últimos años la vinculación de éstas con las universidades ha crecido. Las (IES) han desarrollado capacidades para utilizar diversas tecnologías, han adquirido conocimiento, han desarrollado investigaciones que les ha permitido relacionarse con las organizaciones para apoyarlas en diferentes aspectos.

### **METODOLOGÍA**

Esta es una investigación descriptiva y explicativa. Es descriptiva ya que describe situaciones y eventos y es explicativa ya que da respuesta al por qué de ciertas situaciones. Se utilizan como herramientas de investigación el análisis del contenido, esta es una técnica para leer e interpretar el contenido de toda clase de documentos y más concretamente de los documentos escritos y entrevistas a los coordinadores, de las dos redes descritas, con el propósito de realizar una interacción mutua y crear significados.

### Resultados de la Aplicación de Redes de Cooperación Universidad-Empresa

Red PYME de conocimiento entre Instituciones de Educación Superior Mexicanas Las Instituciones de Educación Superior (IES) deben encontrar los métodos pedagógicos más adecuados para dar respuesta a los nuevos desafíos. Las (IES) públicas mexicanas son contextos idóneos para el aprendizaje en redes de conocimiento, teniendo el apoyo telemático con el equipo necesario y las conexiones informáticas, considerando un marco de actividad configurado a través de métodos de aprendizaje. “A nivel internacional la evidencia ha mostrado que la vinculación entre las (IES) y las empresas fortalece la creación de nuevas ideas que pueden transformarse en innovaciones con valor social o comercial” Sampedro J, Becerra N, Dutrenit F., Torres A, 2012:120). Es relevante el papel de las universidades para



generar y capitalizar el conocimiento desde el enfoque de la Triple Hélice, Etzkowitz y Leydesdorff (Sampedro J, Becerra N, Dutrenit F., Torres A, 2012:121).

Las empresas tienen diversos problemas que en muchos casos no pueden resolver ellas mismas, es por ello que en algunos casos acuden a las universidades para solicitar apoyo, sobre todo en cuestiones relacionadas con innovación y tecnología. Algunas de ellas han enviado a sus empleados a las instituciones académicas para adquirir conocimientos que posteriormente serán transmitidos a sus compañeros, lo que les ha permitido generar ventajas competitivas. Por lo tanto, una estrategia que permite incrementar la competitividad de las empresas y promover su desarrollo es la formación de redes de colaboración academia-industria. Sin embargo, Guillen (2012) menciona que existen obstáculos culturales que les impiden a las empresas considerar la colaboración con las universidades como una alternativa para solucionar sus problemas. Existen aún paradigmas relacionados con esta asociación, uno es que el sector académico analiza problemáticas alejadas de la realidad empresarial, se dedican al análisis de problemas teóricos que no representan la realidad de las empresas y no consideran la urgencia que usualmente predomina en los requerimientos de la industria.

Sin embargo la estrategia de algunas empresas ha sido buscar el apoyo de las universidades considerando que son instituciones en donde se genera conocimiento y donde tienen la posibilidad de crear eslabones que les permitan solucionar sus problemas. El trabajo conjunto con las Universidades puede promover la formación de los estudiantes identificando las competencias necesarias para las empresas. Pero también se establecen estrategias que permite formar equipos de trabajo en el que intervienen alumnos, investigadores y los dueños y empleados de las empresas. En estos convenios existen beneficios para todos los que intervienen en ellos, este es el caso que se ha dado entre la Universidad Autónoma Metropolitana (Ciudad de México) y varias empresas Pymes.

Redes de Cooperación para apoyo de las Pymes el caso de la UAM. Uno de los objetivos de las universidades públicas en México es la investigación, la docencia y la difusión de la cultura, con el propósito de generar conocimientos científicos, tecnológicos y humanísticos para impactar favorablemente en la satisfacción de las necesidades de la sociedad. La investigación en la Universidad Autónoma Metropolitana (UAM), se desarrolla a partir de los proyectos y/o programas surgidos de los departamentos. Se promueven actividades a través de otros colectivos de investigación, diferentes a los contemplados por la legislación, como es el caso de las redes de investigación que llevan a cabo estudios o análisis de temáticas de investigación específicas, relevantes y pertinentes que inciden en el desarrollo social del país (Foro PYME, 2009). De acuerdo con el último censo económico 2009 (INEGI) la Micro, Pequeña y Mediana Empresa (MIPyME), representa el 97.2% de los establecimientos, mantiene ocupada al 88.8% de la población económicamente activa, y su participación promedio en el PIB es de 41.8%. Y por su importancia han sido objeto de estudio por los investigadores de diversas universidades del país, entre ellas, la (UAM). El conocimiento que se genera de la investigación nutre la docencia, permitiendo que los alumnos estén actualizados y conozcan más de lo que sucede en la realidad, permite identificar problemáticas, su posible solución y da posibilidad a la vinculación del investigador con los sectores sociales y productivos. Es por ello se han conformado redes de colaboración.. Como parte de estas redes de cooperación se presentan dos casos:

#### Foro Pyme Uam

Alrededor de la década de los 90 se empezó a hablar de la vinculación entre las universidades y las empresas. En la UAM (Universidad Autónoma Metropolitana) de manera individual entre los profesores y las empresas se ha dado la vinculación, la realización de convenios de vinculación se ha dado entre ellos y la Universidad. A nivel institucional existe una tendencia de vinculación entre los diferentes sectores de la sociedad con el propósito de buscar soluciones a la problemática que enfrenta el país, en este sentido, durante 2006 y 2007 con el apoyo de la administración de Rectoría General, se realizaron foros temáticos



multi e interdisciplinarios en el áreas prioritarias como las de Pobreza, Agua y Micro, Pequeña y Mediana Empresa, con la finalidad de analizar las problemáticas y generar propuestas desde diversos enfoques. Como parte de estos foros se formó el foro de la Red de la Micro, Pequeña y Mediana Empresa (MIPYME), con la participación de profesores-investigadores de la Unidad Azcapotzalco, Iztapalapa y Xochimilco, este foro se realizó con los propósitos que se presentan en el Tabla 1:

Tabla 1: Objetivos Del Foro PYME

Objetivos Generales	Objetivos Específicos
Desarrollar conocimiento de frontera mediante investigaciones interunidades e interinstitucionales de carácter inter, multi y transdisciplinarias en relación a la Micro, Pequeña y Mediana Empresa	Incentivar proyectos de investigación innovadores, interunidades, con carácter multi e interdisciplinario sobre la problemática organizacional de las MIPyME. Establecer líneas estratégicas de investigación para el desarrollo de la RED, y para contribuir a la acumulación de conocimiento de frontera sobre la MIPyME. Constituir mecanismos de vinculación y fomentar relaciones con organizaciones de empresarios de la micro, pequeña y mediana empresa, con la finalidad de detectar las necesidades particulares del sector y promover la investigación patrocinada. Promover anualmente investigaciones relevantes sobre la problemática organizacional de la MIPyME entre la UAM y otras instituciones de educación superior.
Formar cuadros con una visión teórica-práctica de carácter crítico y multidisciplinario que atienda la demanda del sector de la MIPyME.	Establecer mecanismos de vinculación entre la UAM y organismos concentran a la MIPyME, con la finalidad de crear convenios de colaboración relacionados con asuntos de carácter laboral; por un lado, con la oferta de personal capacitado por parte de la UAM, y por el otro, la demanda del sector MIPyME. Ofertar programas de formación innovadores y pertinentes con la realidad de la MIPyME mexicana. Ofrecer cursos, talleres, conferencias y seminarios sobre la problemática organizacional, dirigidos a empresarios e interesados en el tema.
Promover esquemas de colaboración universidad-empresa mediante la intervención y difusión del conocimiento en materia de MIPyME	Propiciar la investigación y la intervención para atender la demanda de la MIPyM y establecer convenios de colaboración con instituciones educativas Divulgación de los trabajos de la RED Crear un centro de documentación sobre la literatura en torno a la MIPyME Ofrecer a investigadores y estudiantes en específico y al público en general documentación e información sobre la MIPyME

*Los objetivos generales del Foro de la pequeña y mediana empresa muestran que la planeación del mismo permite coordinar los recursos humanos, materiales, técnicos, financieros, pero sobre todo ayudan al buen desempeño de sus actividades. Y los objetivos específicos permiten la realización de los proyectos de investigación y que la vinculación crezca y se desarrolle, además de también ofrecer cursos de formación, capacitación a estudiantes y trabajadores. La finalidad del foro es la difusión de los resultados de la investigación, intervención Fuente: Documento Foro Pyme, 2009*

Los resultados obtenidos hasta la fecha por este foro son:

- 1) La realización de tres foros: En el primero participaron los investigadores de cuatro Unidades de la UAM (Atzacapotzalco, Cuajimalpa, Iztapalapa y Xochimilco) en redes interinstitucionales con el propósito de conocer sus trabajos, lo que reforzó la investigación de cada uno de ellos. El segundo tuvo como propósito la interacción con investigadores de diversas universidades del país y la participación de empresarios que hubieran tenido experiencias de vinculación con universidades.

En el tercero se logro la participación de investigadores a nivel nacional e internacional y la participación de varios dueños de MIPYMES.

- 2) Se logró la vincualción con varios empresarios que asistieron a las Unidades de acuerdo a la cercanía, se acercaron a los profesores para solicitar asesoría y apoyo para resolver sus problemas.



- 3) El número de investigaciones empíricas se incrementó lo que dio como resultado la participación de los investigadores en diversos eventos y la publicación de artículos en revistas y libros colectivos a nivel nacional e internacional
- 4) Se han publicado dos libros en los que se incluyen estudios de caso.

#### Red Pyme de Cuerpos Académicos

El trabajo en equipo permite intercambiar conocimientos, reflexionar en los mismos y actuar con mayor eficiencia y rigor intelectual. Un Cuerpo Académico (CA) es un grupo de profesores con diversos conocimientos en temas disciplinares o multidisciplinarios, con fines y objetivos. Una de las tareas del (CA) es la difusión y aplicación de nuevos conocimientos en su entorno, por medio del intercambio de experiencias e información con sus pares de su disciplina o de otras disciplinas, de su institución o con otras instituciones, propiciando con ello una gran riqueza intelectual. Esto permite formar redes interdisciplinarias con el propósito de enriquecer y complementar el conocimiento, es el caso de los (CA) en las ciencias sociales que para realizar sus investigaciones se interrelacionan con áreas disciplinarias relacionadas con una temática para estudiar por ejemplo a las organizaciones.

PROMEP publicó una convocatoria en la que se convocaba a la inscripción de proyectos académicos en las Ciencias Sociales que estuvieran conformados por (CA) de diversas universidades a nivel nacional e internacional. Como resultado de ello se creó la red PYME “Estrategias competitivas ante la crisis. permanencias y cambios” y el nombre del proyecto fue el mismo de la red, además de “Estudio comparado Aguascalientes, Distrito Federal, Hidalgo y San Luis Potosí”. (Documento de la Red Temática de Colaboración, 2009):

a) Conocer los disfuncionamientos de las Pymes estudiadas pero con un principal interés en la gestión de recursos humanos y en impacto ambiental, a partir de las entrevistas realizadas a los trabajadores. b) Analizar si existen estrategias de sustentabilidad en la empresa, que evite la externalización de costos ocultos a la sociedad. c) Generar las condiciones para promover cambio organizacional, hacia un estilo de gestión participativa sustentable, generado por el proceso de intervención socioeconómica, que permitan mejorar los resultados económicos y sociales de las empresas estudiadas a través de la creación de potencial. ) Analizar los procesos de interacción con las grandes empresas, a través de la transferencia de tecnología y generación de capacidades de absorción.

Como parte de esta red tuvimos la participación de la Université Jean Moulin Lyon 3 de Lyon Francia, en la que colaboraron como miembros de la red Veronique Zardet y Henri Savall, quienes fungieron como asesores de la realización del proyecto. El objetivo del proyecto red pyme fue la construcción colaborativa del conocimiento de la metodología socioeconómica (investigación-intervención-acción). Este modelo fue desarrollado por Savall y Zardet. El grupo de profesores de la UAM-X capacitó a los profesores- investigadores de las universidades de Hidalgo, San Luis Potosí y Aguascalientes en el método de intervención-acción y de sus herramientas. Los participantes aplicaron la metodología de investigación-acción en las pequeñas y medianas empresas de la industria metalmeccánica donde realizaron investigación. Se llevaron a cabo reuniones periódicas en las universidades participantes. Los propósitos de la red PYME fueron aprender en equipo y aplicar la metodología socioeconómica en las pymes del sector metalmeccánico. Los investigadores analizaron el contenido de la comunicación de los profesores en el entorno basado en la Web. Los hallazgos sugieren que el entorno virtual era utilizado como una herramienta de comunicación para organizar el trabajo colaborativo, más que como una herramienta genuina para la construcción del conocimiento. Este proyecto tuvo una duración de 2 años y terminó en 2012, obteniéndose los siguientes resultados:



- a) Los profesores participantes lograron el aprendizaje de la metodología investigación-intervención-acción y pudieron aplicarla en las empresas estudiadas.
- b) Se cumplieron las metas, con la intervención en 20 pymes del sector metalmecánico, en las que se identificaron los disfuncionamientos provocados por la interrelación entre las estructuras y los comportamientos, los cuales estaban afectando el desempeño de las mismas.
- c) Se realizaron los efectos espejo en los que se dieron a conocer los problemas existentes en las empresas, en este proceso los directivos y trabajadores propusieron alternativas de solución con la asesoría del investigador-consultor.
- d) Se realizaron varios seminarios con el propósito de dar a conocer los hallazgos encontrados en estas empresas, a través del dialogo se propusieron alternativas de solución entre los investigadores.
- e) Los miembros de la red pymes participaron en Foros, Seminarios, Coloquios, Congresos, con ponencias que trataban diversas temáticas relacionadas con lo encontrado en las empresas.
- f) Se elaboraron diversos artículos que fueron publicados en revistas y libros colectivos.
- g) Se publicaron dos libros, uno sobre el estudio y análisis de los casos estudiados y otro sobre una reflexión sobre las políticas de apoyo establecidas por el gobierno para apoyar a este sector, así como un análisis comparativo de las empresas participantes, por Estado y tamaño de empresas.

## REFLEXIONES

Con estos resultados se ha probado que las redes de colaboración universidad-empresa son sistemas de colaboración efectivos que permiten beneficios para todos los participantes. En los dos casos estudiados puede observarse que tanto las empresas como los investigadores resultaron beneficiados, las primeras con la detección y asesoría para dar solución a sus problemas y para los segundos porque les permitió realizar estudios de caso en donde se pudieron detectar diversos factores que han limitado el desarrollo y desempeño de las empresas. Con esto último se ha logrado contribuir al conocimiento al desarrollar los casos y dar a conocer que pasa con las micro, pequeñas y medianas empresas.

Es importante señalar que el conocimiento que se genera de estos estudios contribuye a fortalecer y ampliar el conocimiento, con esto podemos darnos cuenta que las redes de colaboración permiten fortalecer tanto a la investigación como a las empresas, quienes se dan cuenta que existe la posibilidad de establecer convenios de colaboración en los que se les puede proporcionar ayuda gracias al conocimiento que en ellas se genera. Todavía existen muchos obstáculos que limitan el proceso de vinculación, algunos como mencionamos provienen de los paradigmas que se han creado debido a la falta de información, por desconocimiento y miedo a compartir su información. Es importante acercarse más a las empresas para generar en ellas confianza, esto les permitirá modificar su cultura y ver en las universidades la posibilidad de establecer redes para lograr el cambio.

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Hilda Teresa Ramírez Alcántara. Doctora en Ciencias de Gestión y en Estudios Organizacionales por la Université Jean Moulin Lyon 3 y la Universidad Autónoma Metropolitana. Profesora-Investigadora de la Universidad Autónoma Metropolitana Unidad Xochimilco. Correo electrónico hildateres@yahoo.com.mx ó hramirez@correo.xoc.uam.mx Tel. (52) 55 54837001 ext. 3286.

Silvia Pomar Fernández. Doctora en Ciencias de Gestión y en Estudios Organizacionales por la Université Jean Moulin Lyon 3 y la Universidad Autónoma Metropolitana. Profesora-Investigadora de la licenciatura en Administración y la maestría en Economía y Gestión de la Innovación en la Universidad Autónoma Metropolitana Unidad Xochimilco, miembro del Sistema Nacional de Investigación. silvia\_pomar@yahoo.com, spomar@correo.xoc.uam.mx



# FACTORES QUE AFECTAN LA CONTINUIDAD DE LAS MIPYMES

Haydee Zizumbo Ramírez, Universidad Veracruzana

Sósima Carrillo, Universidad Autónoma de Baja California

Ana Cecilia Bustamante Valenzuela, Universidad Autónoma de Baja California

Loreto María Bravo Zanoguera, Universidad Autónoma de Baja California

Adelaida Figueroa Villanueva, Universidad Autónoma de Baja California

## RESUMEN

*Las Micro, Pequeñas y Medianas Empresas (MiPyMEs) son un elemento fundamental para el desarrollo económico de los países, tanto por su contribución al empleo, como por su aportación al Producto Interno Bruto. Por ello la falta de continuidad de ellas es un problema que afecta la economía de cualquier País. Este trabajo de investigación tiene como objetivo conocer cuáles son los factores que han propiciado el cese de sus operaciones, las cuales habían realizado actividades económicas por más de 10 años. Así como analizar los mecanismos de apoyos gubernamentales que evitan el cierre de estas empresas. La investigación realizada fue de tipo cualitativa, inductiva, utilizando una muestra no probabilística. El instrumento utilizado para la recolección de los datos fue una entrevista estructurada la cual fue aplicada a los propietarios de las MiPyMEs, así como a personas expertas en la materia. En relación a los resultados obtenidos se tiene que los principales factores que han ocasionado el cierre de este tipo de empresas son básicamente la falta de experiencia en el sector, en el producto o servicio que ofrecían, problemas en ventas en relación a la competencia, problemas en la administración respecto a la toma de decisiones, problemas de liquidez y elevados costos de operación. En cuanto a los apoyos gubernamentales existentes para minimizar los problemas detectados en estas empresas como: altos costos para hacer negocios, dificultades de acceso a financiamientos, problemas de infraestructura y sensibilidad al riesgo, se tiene que no eran conocidos por los empresarios.*

**PALABRAS CLAVE:** Factores, Continuidad, Apoyos gubernamentales y MiPyMEs.

## FACTORS AFFECTING THE CONTINUITY OF MSME

### ABSTRACT

*The Micro, Small and Medium Enterprises (MSMEs) are key to the economic development of the country, both for its contribution to employment, and its contribution to GDP. Thus the lack of continuity of these is a problem that affects the economy of any country. This research aims to determine the factors that have led to the cessation of its operations, which were carried out economic activities for over 10 years. And analyze government support mechanisms that prevent the closure of these companies. The research was qualitative, inductive, using a nonrandom sample. The instrument used for data collection was a structured interview which was applied to the owners of small businesses, as well as experts in the field. In relation to the results obtained must be the main factors that have caused the closure of these businesses are basically the lack of industry experience in the product or service offering, sales problems relating to competition problems administration in regard to decision-making, liquidity problems and high operating costs. As for the existing government support to minimize the problems identified in these companies as: high business costs, difficult access to financing, infrastructure problems and sensitivity to risk, has not been known to employers.*

**JEL:** M10, M21



**KEYWORDS:** Factors, Continuity, government support and MSMEs.

## INTRODUCCIÓN

Actualmente es indiscutible la importancia y la necesidad de crear nuevas empresas con una vocación de competir a mediano y largo plazo. No todas las empresas que se crean contribuyen de igual manera al progreso económico y social de una comunidad; mientras que algunas de estas empresas alcanzan el éxito, otras subsisten con una reducida capacidad o desaparecen durante sus primeros años de vida. En un país como México, las Micro, Pequeñas y Medianas Empresas (MiPyMEs) constituyen un elemento fundamental para el desarrollo económico del mismo. Con base en información proporcionada por el Instituto Nacional de Estadística Geografía e Informática (INEGI), se estima que las MiPyMEs representan el 99% del total de unidades económicas del país, aportan alrededor del 50% del Producto Interno Bruto y contribuyen a generar más del 70% de los empleos en México, razón por la cual es fundamental vigilar y fortalecer su funcionamiento, de tal forma que permitan aumentar los niveles de productividad del país y generar más empleos. A pesar de su importancia, las MiPyMEs enfrentan de manera individual una serie de problemas que, en algunos casos, han impedido su continuidad. Esto significa que los caracteres que le confieren su naturaleza no han podido permanecer a lo largo de los años.

### Objetivo de Investigación

El objetivo de esta investigación es conocer cuáles han sido los factores que han impedido la continuidad de MiPyMEs en la zona conurbada Veracruz-Boca del Río y analizar los mecanismos de apoyo gubernamentales que evitan el cierre de estas empresas.

### Problema de Estudio

Dada la importancia que tiene para la economía de un país el establecimiento y permanencia de MiPyMEs, toda vez que fomentan el empleo y el bienestar social y económico de diversos participantes, se ha observado el problema de que una gran cantidad de negocios no logra consolidarse y tiende al fracaso y cierre de las mismas. Las cifras del fracaso de las MiPyMEs son significativas en cualquier país que se analicen. Las estadísticas indican que en promedio, el 80% de las mismas fracasa antes de los cinco años y el 90% de ellas no llega a los 10 años (Soriano, 2005). Este problema se acentúa si se considera que el Ejecutivo Federal, en el Presupuesto de Egresos de la Federación, destina recursos para el apoyo de las MiPyMEs, a fin de cumplir con los compromisos establecidos en la Ley para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa publicada en el Diario Oficial de la Federación el 30 de diciembre de 2002 y reformada el 6 de junio de 2006. Sin embargo no obstante tales apoyos, se mantiene la tendencia al fracaso de estas entidades. La falta de continuidad de MiPyMEs es un problema que afecta la economía de cualquier país, por lo que se considera conveniente conocer las causas que han impedido tal continuidad en empresas de la zona conurbada Veracruz-Boca del Río.

### Justificación

Soriano (2005) refiere que los índices de mortandad de las Pymes son muy altos en cualquier economía o país que se analice. La pregunta importante es: ¿Por qué se produce esta voluminosa desaparición de empresas? Las respuestas a esta pregunta se dividen en dos grandes grupos. Las que dan los dueños de las Pymes y las que ofrecen los analistas empresariales. Para los primeros, las razones del alto índice fracaso es necesario atribuir las a fuerzas externas a las empresas, que actúan en el entorno económico-político-social: escaso apoyo oficial, deficientes programas de ayuda, casi inexistentes fuentes de financiamiento, excesivos controles gubernamentales, altas tasas impositivas, alto costo de las fuentes de financiamiento disponibles y similares. El segundo grupo de respuestas, las de los analistas empresariales, aún tomando



en consideración el entorno negativo en que operan estas empresas, se orienta más a encontrar las causas del fracaso en las propias Pymes y en particular, en la capacidad de gestión de sus responsables. Pickle (1986) ha considerado que la cuestión verdaderamente importante de los fracasos empresariales estriba en saber la causa que los origina. Un gran paso hacia el logro del éxito de la pequeña empresa, es conocer y comprender los motivos que originaron el fracaso para poder evitarlos. Asimismo considera que nueve de cada diez de las quiebras son consecuencia directa de la incompetencia, ignorancia e inexperiencia del administrador, solamente un pequeño porcentaje de éstas se debe al fraude, la negligencia, o a cuestiones imprevisibles. Se puede agrupar a las variadas causas de fracaso en cinco grandes áreas: Problemas para vender, problemas para producir y operar, problemas para controlar, problemas en la planificación y problemas en la gestión. La razón por la cual surge esta investigación radica en la importancia que tienen las MiPyMEs para la economía de nuestro país, toda vez que, de acuerdo a cifras proporcionados por la Secretaría de Economía, representan casi el 99% del total de empresas formalmente constituidas, por lo que se consideró pertinente analizar los factores que han propiciado el cierre de algunas empresas. Adicionalmente, también surgió la idea de conocer de qué forma el Gobierno Federal apoya a estas empresas que le aportan más del 70% de empleo formal en nuestro país.

### Hipótesis de Trabajo

La hipótesis de esta investigación fue: La falta de continuidad de las MiPyMEs en la zona conurbada Veracruz Boca del Río está asociada a factores internos relacionados con la gestión administrativa.

### **REVISIÓN LITERARIA**

*Generalidades de la empresa:* La palabra empresa se deriva del latín *in-prehensa*, que significa: "acción ardua y dificultosa; intento o designio de hacer una cosa; casa o sociedad mercantil o industrial fundada para emprender o llevar a cabo proyectos o negocios de importancia (Sepúlveda, 1997). De ahí se deriva, su definición como "La actividad económica ejercitada por los emprendedores". La idea de empresa en la economía clásica incluye los conceptos de organización, producción y la participación del capital y el trabajo. La noción empresa es heterogénea en virtud de la diversidad de factores que contribuyen a formarla. En ella participan trabajadores, patrones y capitalistas para la producción de bienes y servicios con valor económico. La organización de elementos personales, materiales e inmateriales, destinados a una finalidad específica, prevalece como rasgo esencial de esta figura. La organización social y económica actual tiene su centro de gravedad en las empresas. Por el influjo preponderante de lo económico y de lo material en la vida del hombre, las empresas de mayor significación social y laboral son aquellas que producen bienes o servicios de carácter público o privado.

La empresa produce para vender bienes o servicios al mercado. La finalidad de vender, y por lo tanto de ganar, resulta esencial a la empresa, que de ese modo se hace mercantil. La empresa constituye una actividad económica organizada por el titular, esto es, el empresario, sobre los recursos humanos (personal de la negociación) y materiales (bienes) que forman la hacienda comercial o fondo de comercio- según se acepte la expresión italiana (*azienda*) o la francesa (*fonds de commerce*)-. Esta labor de organización, de coordinación del empresario, no sólo constituye el impulso inicial para que la empresa surja, sino que acompaña a ésta durante su existencia, al imprimir con energía la huella e influencia personal del titular, por lo que la suerte de la negociación está ligada a las cualidades o las limitaciones del empresario.

*Elementos:* Tradicionalmente, la doctrina mercantil ha considerado como elementos de la empresa: a) al empresario; b) al ejercicio de una actividad económica, c) a la hacienda y d) a la clientela (Lastra, 1997).

El empresario Lo definitorio del empresario es esa actividad que emprende y en la que se empeña. El empresario es pues quien realiza profesionalmente una actividad para la producción. En esa actividad es precisamente en lo que se resuelve la empresa; por ello, a la hora de caracterizar la empresa, los



economistas ponen todo el acento sobre la producción, y de ahí que no hayan podido evitar el término actividad para designar el proceso productivo. Pero también la palabra actividad es, junto con esfuerzo, la más empleada para definir el trabajo. El trabajo, se dice es una actividad, y es el empresario el sujeto de la empresa, su alma coordinadora y organizadora.

El ejercicio de una actividad económica Es una nota distintiva del empresario la actividad económica para la producción o intercambio de bienes y servicios organizada, ejercida profesionalmente. El concepto de la actividad mercantil implica, tres elementos: ejercicio de una actividad intermediadora, y la ejecución de uno o más actos mercantiles fundamentales; ejercicio permanente o constante de la actividad intermediadora y el fin de obtener una ganancia o lucro. Otra idea al respecto establece que: la empresa no produce porque sí, sino para vender; la finalidad de vender y, por tanto, de ganar, resulta esencial a la empresa; los factores de la producción se hacen también de ganancias. La hacienda El conjunto de bienes organizados por el empresario para la explotación de la empresa constituye la hacienda. Dichos bienes pueden ser muebles e inmuebles; materiales e inmateriales; edificios, máquinas, mercancías, patentes, sumas de dinero. La hacienda es el patrimonio de la empresa.

Aviamento y clientela La doctrina italiana define el aviamento como la capacidad de la hacienda y el empuje dado a su organización para producir económicamente y proporcionar beneficios al empresario. El aviamento tiene como titular al empresario, quien explota el conjunto de bienes que componen la hacienda. El ejercicio de una actividad productiva sólo puede mantenerse en cuanto exista un público cuyas necesidades sean satisfechas por la producción de la empresa y, también, cuando ese público demande constantemente los bienes y servicios que en ella se producen. Por ello, Barrera (1987) considera que la clientela es quien da la medida del valor de la empresa. Las relaciones continuas que sostienen las personas que forman la clientela con la casa de comercio o empresa en demanda de bienes o servicios, le procuran beneficios económicos a la empresa. Por ello, la clientela es considerada un valor económico.

#### Ley Para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa

Esta Ley es el marco legal sobre el que descansan la normatividad de las MiPyMEs en México, teniendo por objeto promover el desarrollo económico nacional a través del fomento a la creación de micro, pequeñas y medianas empresas y el apoyo para su viabilidad, productividad, competitividad y sustentabilidad. Incrementando su participación en los mercados, en un marco de crecientes encadenamientos productivos que generen mayor valor agregado nacional. Lo anterior, con la finalidad de fomentar el empleo y el bienestar social y económico de todos los participantes en la micro, pequeña y mediana empresa. La autoridad encargada de la aplicación de esta Ley es la Secretaría de Economía quien, en el ámbito de su competencia, celebra convenios para establecer los procedimientos de coordinación en materia de apoyo a la Micro, Pequeña y Mediana Empresa, entre las Autoridades Federales, Estatales, del Distrito Federal y Municipales, para propiciar la planeación del desarrollo integral de cada Entidad Federativa, del Distrito Federal y de los Municipios, en congruencia con la planeación nacional.

*MiPyMEs:* Micro, Pequeñas y Medianas Empresas, legalmente constituidas, se clasifican con base en la estratificación establecida por la Secretaría, de común acuerdo con la Secretaría de Hacienda y Crédito Público y publicada en el Diario Oficial de la Federación, partiendo de la siguiente:



Tabla 1: Estratificación de Empresas de Acuerdo Al Número de Trabajadores

Estratificación por Número de Trabajadores			
Sector/Tamaño	Industria	Comercio	Servicios
Micro	0-10	0-10	0-10
Pequeña	11-50	11-30	11-50
Mediana	51-250	31-100	51-100

Fuente: Elaboración propia

### Importancia de las Mipymes en la Economía Nacional

Las MiPyMEs siempre han figurado a lo largo de toda la historia como entidades relacionadas con la vida cotidiana, aunque es hasta hace apenas dos décadas que se les empieza a dar la importancia requerida, puesto que tanto en los países industrializados, como en los que están en vías de desarrollo han fortalecido sus políticas de apoyo como parte integral de los planes de crecimiento nacional. Todo es debido a que se ha comprobado que ante circunstancias difíciles, las MiPyMEs pueden amortiguar de forma positiva la caída del empleo y la producción, además de que ayudan al progreso de las regiones. Las Micro, Pequeñas y Medianas Empresas (MiPyMEs) son un elemento fundamental para el desarrollo económico de los países, tanto por su contribución al empleo, como por su aportación al Producto Interno Bruto (PIB). En el caso de México, las MiPyMEs generan el 52 por ciento del PIBruto y contribuyen con el 72 por ciento de los empleos formales de acuerdo con datos de la Secretaría de Economía.

La importancia de las MiPyMEs radica en que constituyen el primer eslabón de una larga cadena productiva que se observa desde que el comercio constituía un factor de comunicación importante. Es probable que en estas empresas se puedan encontrar, como país, respuestas favorables a algunos de los graves problemas, como el desempleo, la pobreza, la concentración del ingreso y la baja productividad.

Tabla 2: Participación de Acuerdo al Número y Porcentaje de Empresas en el Empleo y PIB en México

Tipo	No. de Empresas	% del total de empresas	Aportación al empleo	Aportación al PIB
Micro	3'837,000	95.6%	40.6%	15%
Pequeñas	138,500	3.4%	14.9%	14.5%
Medianas	31,600	0.8%	16.6%	22.5%
Grandes	7,900	0.2%	27.9%	48%

Fuente: Elaboración propia con datos de la Secretaría de Economía

Las MiPyMEs representan condiciones de ahorro y consumo de cada región, participando en los procesos de integración para contribuir al incremento de las exportaciones nacionales (Anzola, 2002). Sin embargo a pesar de su importancia, enfrentan de manera individual sus problemas y probables soluciones. Por estos motivos, existe una creciente necesidad de generar un concepto de desarrollo equilibrado que involucre la participación activa de todos los sectores económicos y sociales, siendo necesario la vinculación de estos sectores y el desarrollo de proyectos que se basen en identificar las causas de la falta de continuidad, estableciendo políticas para alcanzar la competitividad de estas empresas.

### Ventajas y Desventajas

Las ventajas de estas empresas derivan directamente de su tamaño y de su gestión autónoma (Pickle, 1986). Una ventaja significativa en estas empresas es la comunicación directa, el contacto entre los empleados y el gerente la hacen efectiva, estableciendo una relación armónica con el personal y la clientela. Otro de los grandes incentivos a ofrecer por la empresa a su propietario es el hecho de poder trabajar para sí mismo. Las ganancias obtenidas de las operaciones de la empresa son la retribución financiera de su dueño. El pequeño negociante está directamente relacionado con todas las decisiones que



afectan el funcionamiento de su empresa, por lo que, puede decidir a su libre albedrío, incluso sobre la marca. Cuando el tiempo es un factor vital, ello se constituye en una ventaja importantísima.

Dentro de las más significativas desventajas de estas empresas están las siguientes: La empresa cuenta con un administrador (general no especialista) que lleva a cabo todas las funciones y actividades necesarias para el buen funcionamiento de la empresa, debido a que sus recursos son limitados y no podría financiar el costo de expertos. El administrador realiza cualquier cargo que sea necesario desempeñar. Esta cantidad de trabajo absorbe a tal grado su tiempo, que le impide planear las actividades de largo plazo del establecimiento. Una seria limitación de la pequeña empresa es su imposibilidad de contar con los servicios de un especialista. Asociado con las oportunidades lucrativas, está el riesgo de perder el dinero invertido en ella. La quiebra trae consigo pérdidas, por supuesto y más aún débitos que pueden ser onerosos.

### Continuidad en las Mipymes

*Postulado del Negocio en Marcha:* Para efectos contables y financieros, las empresas en México deben aplicar la normatividad emitida por el Consejo Mexicano para la Investigación y Desarrollo de las Normas de Información Financiera (CINIF). Es un organismo independiente en su patrimonio y operación, constituido en 2002 por entidades líderes de los sectores público y privado (ASOCIADOS), con los siguientes objetivos: Desarrollar normas de información financiera, transparentes, objetivas y confiables relacionadas con el desempeño de las entidades económicas y gubernamentales, que sean útiles a los emisores y usuarios de la información financiera, llevar a cabo los procesos de investigación, auscultación, emisión y difusión de las normas de información financiera, que den como resultado información financiera comparable y transparente a nivel internacional y lograr la convergencia de las normas locales de contabilidad con normas de información financiera aceptadas globalmente.

*Normas de Información Financiera:* Son el conjunto de pronunciamientos normativos, conceptuales y particulares, emitidos por el CINIF o transferidos al CINIF, que regulan la información contenida en los estados financieros y sus notas, en un lugar y fecha determinados, que son aceptados de manera amplia y generalizada por todos los usuarios de la información financiera.

*Postulados básicos:* De acuerdo con el Centro de investigaciones de la Contaduría Pública los postulados básicos son fundamentos que configuran el sistema de información contable y rigen el ambiente bajo el cual debe operar. Estos postulados tienen influencia en todas las fases que comprenden dicho sistema contable; es decir, inciden en la identificación, análisis, interpretación, captación, procesamiento y finalmente, en el reconocimiento contable de las transacciones, transformaciones internas y de otros eventos, que lleva a cabo o que afectan económicamente a una entidad.

Dentro de los postulados básicos emitidos por el CINIF, se ubica uno que para efectos del presente trabajo representa una pieza medular, toda vez que representa la continuidad del negocio, este es el denominado: negocio en marcha. La entidad económica se presume en existencia permanente, dentro de un horizonte ilimitado, salvo prueba en contrario, por lo que las cifras en el sistema de información contable, representa valores sistemáticamente obtenidos, con base en las NIF. En tanto prevalezcan dichas condiciones no deben determinarse valores estimados provenientes de la disposición o liquidación del conjunto de los activos netos de la entidad.

*Existencia permanente:* Se asume que la marcha de la actividad económica continuará previsiblemente en el futuro. Al evaluar si la presunción de negocio en marcha resulta apropiada, la administración tendrá en cuenta toda la información que esté disponible para el futuro, que deberá cubrir al menos, pero no limitarse a, los doce meses siguientes a partir de la fecha del balance general. El grado de detalle de las consideraciones dependerá de los hechos que se presenten en cada caso. Cuando la entidad tenga un



historial de rentabilidad, así como facilidades de acceso a fuentes de recursos financieros, puede concluirse que la base de negocio en marcha es adecuada, sin hacer un análisis detallado. En una situación típica, la ausencia de mención expresa de negocio en marcha en la información financiera, implica que se asume la continuidad de la entidad. Cuando ello no sea así, es decir, en situaciones atípicas en las que deba considerarse un horizonte temporal limitado (por ejemplo, a causa de la disolución, suspensión de actividades, quiebra o liquidación), dicha información debe sujetarse a los criterios establecidos por las Normas de Información Financiera que en caso dado le sean aplicables.

*Causas que condicionan la falta de continuidad:* La continuidad de las empresas se refiere al hecho de que sus operaciones permanezcan a lo largo de los años. Por ello es necesario conocer las causas que originan el fracaso de las empresas. Como punto de partida teórico para el análisis de las PYMES fracasadas se emplea la concepción de fracaso de Beaver citado por Arquero, Abad & Jiménez (2009), considerando que la empresa es una reserva de activos líquidos, en la que hay flujos de entrada y de salida de tesorería. La reserva sirve como colchón que permite salvar diferencias temporales entre estas entradas y salidas. En estos términos, la solvencia se define en función de la probabilidad de que la reserva se agote hasta un punto en el que la empresa sea incapaz de atender a sus obligaciones al vencimiento. La concepción establece que el fracaso financiero se produce cuando el deudor es incapaz de atender a sus compromisos. Los modelos de predicción de la quiebra que utilizan como variables explicativas los datos contables, pueden ser utilizados para medir la capacidad de la información contable para predecir la futura solvencia de la empresa. Siguiendo a Dietrich citado por Mora (1995) se dice que existen dos motivos para estimar los modelos de predicción del fracaso empresarial: probar el contenido informativo de los datos contables y predecir el propio fracaso empresarial.

Sheth y Sisodia en su libro *The Rule of Three: Surviving and Thriving in Competitive Markets* (2005) consideran que la esperanza de vida de las compañías americanas está decayendo, y que incluso algunas de las más respetadas firmas son susceptibles al fracaso. Los seis factores externos que provocan un cambio son: regulación, mercados de capitales, competencia, tecnología, globalización y clientes. Cuando alguno de estos contextos externos cambia radicalmente y la compañía o es incapaz o no está dispuesta a cambiar, a menudo resulta en fracaso. Los factores externos con un movimiento más rápido son regulación, competencia y mercados de capitales, mientras que los de movimientos más lentos son tecnología, clientes y globalización. Regulación, en concreto, es el más influyente.

*Los nodos de la micro-región Veracruz-Boca del Río:* En el presente apartado se lleva a cabo la determinación de la fuerza de atracción de los municipios que integran la región Sotavento, en relación a los dos principales: Veracruz y Boca del Río, para mostrar la forma en que se relacionan estrechamente y la importancia que tienen como nodo en dicha región, considerando este hecho como primordial para el desarrollo de las MiPyMEs por su estratégica ubicación en el nodo. El estado de Veracruz se encuentra ubicado entre la Sierra Madre Oriental y el Golfo de México, en las coordenadas 17° 03' 18" y los 22° 27' 18" de latitud norte y los 93° 36' 13" y los 98° 36' 00" de longitud oeste. Limita al norte con el Estado de Tamaulipas, al este con el Golfo de México, al sureste con los Estados de Tabasco y Chiapas, al sur y suroeste con el Estado de Oaxaca, al oeste con el Estado de Puebla, al noroeste con los Estados de San Luis Potosí e Hidalgo. El territorio del Estado se divide en 212 Municipios. El estado de Veracruz se encuentra dividido en diez regiones, dentro de las cuales se localiza la región Sotavento que comprende once municipios dentro de los cuales se ubican geográficamente Veracruz y Boca del Río, este último se localiza en la zona centro costera del Estado, en las coordenadas 19° 07' latitud norte y 96° 06' longitud oeste, a una altura de 10 metros sobre el nivel del mar. Limita al norte y noroeste con Veracruz, al este con el Golfo de México, al sureste con Alvarado, al sur con Medellín, al oeste con y. Su distancia aproximada por carretera a la capital del estado es de 95 Km. Después de aplicar el modelo de fuerza de atracción poblacional y el de potencial demográfico, se determinó que el puerto de Veracruz es el principal nodo de la región sotavento, por el tamaño de su población y la ubicación geográfica que



permite conectar a los otros once municipios que conforman la mencionada región. También se observó que al encontrarse el puerto y el municipio de Boca del Río conurbados, presentan los mayores resultados en fuerza de atracción y potencial demográfico, por lo que es conveniente considerarlos como una sola fuerza económica.

## MÉTODO

El presente trabajo se desarrolló a través de una investigación científica con un enfoque cualitativo, que se fundamentó en un proceso inductivo. Para esta investigación se utilizaron planteamientos abiertos que se iban enfocando de acuerdo a la evolución del estudio. Este planteamiento se orientó a aprender de las experiencias y puntos de vista de empresarios que se vieron impedidos a continuar con la operación de su empresa. La investigación se enfocó a empresarios que no han continuado con su negocio. En el 57% de los casos, se tuvo contacto directo en las empresas que no lograron su continuidad, no obstante que por algunos años, tuvieron una rentabilidad aceptable, lo que permitió observar los eventos que ocurrieron en ese ambiente antes de su cierre. Las variables no fueron controladas ni manipuladas, sólo permitieron definir conceptos generales. Los significados fueron extraídos de los empresarios y los datos no se limitaron a valores numéricos. La revisión de la literatura se llevó a cabo después de efectuar la primera recolección de datos con un especialista en concursos mercantiles, posteriormente se fue consultando de acuerdo con la evolución de la investigación, para relacionarla con eventos similares. Esta revisión permitió un mejor entendimiento de los datos recolectados y analizados, sin perder de vista que los insumos fundamentales surgieron de los datos emergentes provenientes de las entrevistas con los empresarios.

### Muestreo CUALITATIVO

Dado que es una investigación de tipo inductiva, toda vez que el interés de la misma no es generalizar los resultados del estudio a una población más amplia; el trabajo se concentró en los casos que ayudaron a entender el fenómeno de estudio y a responder las preguntas de la investigación. El principal factor que se consideró fue la capacidad operativa de recolección y análisis. Para este estudio se utilizaron muestras no probabilísticas, pues permitieron analizar los casos que interesaban para el trabajo de investigación y una muestra de expertos, misma que permitió tener una opinión para dirigir la hipótesis de trabajo. Los métodos que se utilizaron para la recolección de datos cualitativos fueron: la observación y la entrevista. La técnica de análisis empleada para el presente trabajo fue fenomenología, que consistió en el análisis de un número de empresarios que experimentaron el mismo hecho. Se eligieron participantes que experimentaron la misma situación (Cierre de su empresa). La elección fue por conveniencia. Las muestras dirigidas se consideraron válidas en cuanto a que este determinado diseño de investigación así lo requirió. Los resultados se aplicaron únicamente a la muestra, por tanto no son generalizables a una población. El tipo de instrumento que se utilizó fue la entrevista estructurada basada en una guía específica. La entrevista con el experto fue abierta y se fue estructurando conforme avanzaba el trabajo de campo. El tipo de preguntas fueron generales porque partieron de planteamientos globales para dirigirse al tema que interesaba y de opinión porque permitieron obtener el punto de vista del entrevistado.

## RESULTADOS

A continuación se presentan los principales resultados de la aplicación de las entrevistas realizadas al experto y propietarios de empresas que cerraron operaciones. De acuerdo a la entrevista con el experto en el tema se encontró que las principales causas de fracaso que enfrentan estas empresas son: las deficiencias en la administración de la empresa (toma de decisiones), sin embargo, algunas han sobrevivido dada la nobleza del mercado. Otro problema detectado es la apertura del mercado, las empresas que sobrevivían en una economía cerrada han encontrado problemas por la firma de Tratados Internacionales, lo que repercute en una disminución en la demanda de servicios. Un problema más que



ha apreciado este especialista es la falta de apertura crediticia a la que se enfrentan los comerciantes y dentro de los problemas internos detectados, se encuentran cuestiones laborales, sobre todo en aquellas empresas en las que se tienen constituidos sindicatos. Finalmente, su apreciación es contundente respecto a la falta de apoyos para las empresas por parte del Gobierno.

Después de analizar detalladamente los resultados obtenidos de los empresarios propietarios de una MiPyME, respecto a las principales causas que condicionaron la falta de continuidad de su establecimiento comercial, se considera que el cierre de su empresa se debe básicamente a: la falta de experiencia en el sector o en el producto o servicio que se está ofreciendo, problemas en ventas en relación a la competencia, a la entrada al mercado de grandes empresas o por incumplimiento de contratos por parte de clientes, problemas en la administración respecto a la toma de decisiones, lo cual se considera una consecuencia de la falta de experiencia en el sector, problemas de liquidez y elevados costos de operación. Aunado a lo anterior, se detectaron ciertas deficiencias en la operación de las empresas: Ninguna de las empresas realizaba una planeación estratégica, consistente en el establecimiento de objetivos y metas organizacionales, identificación de sus fortalezas y debilidades, establecimiento de una misión y visión de la organización, establecimiento de políticas y estrategias para alcanzar las metas y realización de proyectos y sistemas presupuestales.

Los empresarios no realizaban una segmentación del mercado y no tenían establecidos planes formales de mercadotecnia. Sólo algunos de ellos contaron con asesoría de expertos, aunque algunas empresas capacitaban al personal ocasionalmente, no tenían establecidos programas formales de capacitación al mismo. No realizaban innovación en productos y no contaban con un adecuado soporte tecnológico. Con lo anteriormente expuesto, se contesta la pregunta de investigación ¿Cuáles son los factores que han condicionado la falta de continuidad de las MiPyMEs en la zona conurbada Veracruz- Boca del Río? y si antes del cierre de la empresa, ¿Utilizó algún mecanismo de apoyo instrumentado por el gobierno para las MiPyMEs?. Un punto de coincidencia en todos ellos es que no contaron con ningún apoyo gubernamental para la operación o para evitar el cierre de su empresa.

## CONCLUSIONES

En un entorno como el actual, cada vez más competitivo, es importante disponer de herramientas que permitan anticipar el posible fracaso de una empresa, por las graves consecuencias que tal hecho puede llevar consigo, no sólo para sus propietarios, sino también para otros agentes con los que mantiene relaciones de tipo laboral, comercial o financiero. Derivado de la investigación, se pudo observar que todas las empresas analizadas estuvieron en operación más de 10 años, lo que implica que estaban relativamente posicionadas en el mercado. Todas las empresas tenían un control mayoritario de tipo familiar. Dentro de los factores que propiciaron la falta de continuidad de las MiPyMEs se encontró la falta de experiencia en el sector, producto o servicio, lo cual también permitió identificar que en la mayoría de los casos (83%) quien estaba al frente del negocio era la segunda generación de empresarios (Hijos de los propietarios). Otro de los factores detectados, en orden de importancia, son los problemas en las ventas, derivados de la competencia (Apertura de grandes empresas y competencia desleal), problemas con los clientes en general, lo cual también se aprecia dada la falta de experiencia en el negocio. Un tercer problema detectado fue el relacionado con la administración; al tratar de que los empresarios fueran más explícitos en este concepto, expresaron que se trataba de problemas en cuanto a toma de decisiones y a la falta de capacidad con que afrontaron las situaciones que se les presentaban. Los siguientes problemas fueron una consecuencia de lo anterior: Falta de liquidez y por ende elevados costos de operación.

Un aspecto más a considerar es que los empresarios no realizaban las siguientes actividades: planeación estratégica, segmentación del mercado, planes de mercadotecnia, programas formales de capacitación del personal, innovación en productos o servicios y soporte tecnológico, por lo que habrá que considerar esta situación como un detonante más del cierre de las empresas. Respecto a la asesoría de expertos, no



obstante que parte de los entrevistados si la tuvieron, esto no fue una ayuda suficiente para impedir el cierre de la empresa. Un factor más que se apreció dentro de la investigación, fue que esa misma falta de experiencia provocó que los empresarios extrajeran recursos de la misma, por encima de lo que el mismo negocio podía aguantar. En relación a los apoyos gubernamentales, todos los empresarios que participaron en esta investigación, no tenían conocimiento de cuáles son los apoyos que ofrece el Gobierno Federal a través de la Secretaría de Economía, por lo que tampoco recibieron ningún apoyo antes el cierre. En este sentido es necesario que las autoridades consideren la importancia de analizar las causas que impiden la continuidad de las MiPyMEs, a fin de establecer estrategias que apoyen a las empresas que están presentando estos problemas, para evitar una pérdida de empleos, sobre todo en aquellos negocios que han coadyuvado al crecimiento económico en el país y región.

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# FACTORES DE CAPITAL HUMANO QUE DETERMINAN LA CALIDAD DEL SERVICIO POSTVENTA DEL SECTOR COMERCIO EN EL ÁREA AUTOMOTRIZ DE BAJA CALIFORNIA

Raúl González Núñez, Universidad Autónoma de Baja California  
Virginia Guadalupe López Torres, Universidad Autónoma de Baja California  
Marcela Reyes Pazos, Universidad Autónoma de Baja California

## RESUMEN

*La presente investigación, pretende analizar los factores del capital humano que determinan la calidad del servicio posventa de las agencias de autos nuevos del sector comercio automotriz. Es importante caracterizar el talento humano desde la perspectiva del trabajador, además de analizar el entorno donde se involucra, el diseño de la organización, la cultura organizacional y el estilo de la administración donde se desempeña. El desarrollo de la investigación está basado en un diseño mixto, investigación cualitativa y también la aplicación de dos cuestionarios, el primero enfocado a conocer las características del trabajador y el segundo se basa en conocer la percepción de los clientes que solicitan el servicio en las agencias. Se analizan las principales teorías e investigaciones de autores enfocados al capital humano, donde se hace un énfasis especial en el modelo de capital humano del investigador y doctor en Administración Idalberto Chiavenato. Es necesario señalar que es un estudio descriptivo, correlacional, donde, se busca conocer qué factores del talento humano son importantes en las personas para ofrecer un servicio con calidad y que cumplan con las expectativas de los clientes. El estudio se desarrolla en las agencias de autos nuevos del estado de Baja California, principalmente en las ciudades de Mexicali, Tijuana, Rosarito y Ensenada.*

**PALABRAS CLAVE:** talento humano, calidad, servicio postventa, capacitación. Capital humano.

## HUMAN CAPITAL FACTORS THAT DETERMINE THE QUALITY OF THE CUSTOMER SERVICE OF THE COMERCIO EN THE AUTOMOTIVE SECTOR OF BAJA CALIFORNIA

### ABSTRACT

*This research aims to analyze the human capital factors that determine the quality of the service sector new car aftermarket automotive trade. It is important to characterize the human talent from the perspective of the worker, as well as analyze where are involved, the design environment of the Organization, organizational culture, and the management style where he works. The research is based on a mixed design, qualitative research and also the application of two questionnaires, the first focused on the characteristics of the worker and the second is based on knowing the perception of customers who request the service agencies. Discusses the major theories and research of authors focused on human capital, which makes a special emphasis on the model of human capital of the researcher and doctor in administration Idalberto Chiavenato. It should be noted that it is a descriptive, correlational, study where it seeks to know what factors of human talent are important in people to provide a quality service and to fulfil the expectations of the clients. The study develops new car from the State of Baja California, mainly in the cities of Mexicali, Tijuana, Rosarito and Ensenada.*



## INTRODUCCION

El presente estudio exhibe los dos instrumentos de investigación que se adaptaron y diseñaron para medir la calidad del servicio, y los factores de capital humano, respectivamente. La investigación es con un enfoque de diseño de investigación mixto, (investigación cualitativa y cuantitativa). El planteamiento del problema es conocer si existe relación entre los factores del capital humano y la calidad del servicio postventa de las pymes del sector comercio en el área automotriz de Baja California. La variable independiente es el capital humano, las dimensiones son talento humano y contexto. Según Idalberto Chiavenato, el Capital Humano está compuesto por dos aspectos principales: Los talentos; dotados de conocimientos, habilidades y competencias que son reforzados, actualizados y recompensados de forma constante y el contexto es el ambiente interno adecuado para que los talentos florezcan y crezcan.

El contexto es determinado por aspectos como la cultura organizacional, diseño organizacional y el estilo de la administración. Los indicadores de talento humano son: 1.1) Conocimientos, 1.2) Habilidades, 1.3) Actitudes, 1.4) Valores. Los indicadores de contexto son: 2.1) Cultura Organizacional, 2.2) Diseño Organizacional, 2.3) Estilo de la administración. La variable dependiente es la calidad del servicio. Ruiz V. (1996) menciona que según Parasuraman, Zeithaml y Berry (1988) definen a la calidad del servicio como un juicio global del consumidor, relativo a la superioridad del servicio, que resulta de la comparación realizada por los clientes entre las expectativas sobre el servicio que van a recibir y las percepciones de la actuación de las organizaciones prestadoras del servicio y Gronroos (1994). Las dimensiones de la percepción de la calidad del servicio, son las del modelo SERVQUAL: elementos tangibles, la fiabilidad, capacidad de respuesta, seguridad, y empatía. Se limita al área de servicio de las 37 agencias automotrices del estado de Baja California, México, durante el periodo 2012.

## REVISION LITERARIA

### capital humano

Chiavenato (2009), refiere que hablar del recurso humano en las empresas, implica saber que representa realmente el capital humano. Es por eso que entender que significa capital humano es indispensable para el presente trabajo de investigación. premio nobel en economía Theodore W. Shultz publicado en 1961 en la American Economic Review. Desde entonces, los economistas han cargado muchos términos la maleta actual del capital humano. La mayoría coinciden en que el capital humano comprende habilidades, experiencia y conocimientos. Algunos, como el economista Gary Becker (otro premio nobel), añaden personalidad, experiencia, reputación y credenciales. Y todavía otros, como el consultor de gestión Richard Crawford, equiparan al capital con sus propietarios señalando que el capital humano consiste en personas hábiles e instruidas.” (Davenport, 2000).

Según el Profesor Idalberto Chiavenato 2009, el Capital Humano está compuesto por dos aspectos principales: Los talentos; dotados de conocimientos, habilidades y competencias que son reforzados, actualizados y recompensados de forma constante. Y el Contexto; Es el ambiente interno adecuado para que los talentos florezcan y crezcan. El contexto es determinado por aspectos como la cultura organizacional, diseño organizacional y el estilo de la administración. Las funciones de recursos humanos en la actualidad son estratégicamente desarrolladas en las empresas exitosas. El término de capital humano se refiere a la suma de los conocimientos que poseen los empleados y que le dan una ventaja competitiva a la organización. La importancia de las actividades de recursos humanos se hace evidente cuando se toma conciencia de que los seres humanos constituyen un elemento común a toda organización, en todos los casos son hombre y mujeres quienes crean y ponen en práctica las estrategias e innovaciones de sus organizaciones. Debemos tener muy en cuenta que los recursos materiales hacen las cosas posibles, pero las personas las convierten en realidades.



Chiavenato (2011) explica que las organizaciones no funcionan sin los individuos, y éstos no viven sin las organizaciones. Cada empresa tiene sus propias características, mientras que la variabilidad humana es infinita y prodigiosa. Además, señala que el área de Recursos Humanos es sensible a los diferentes factores que involucran a las organizaciones y a las personas. De acuerdo a Casado (2003), El servicio debería estructurarse en función de las necesidades de sus clientes internos, de acuerdo con una serie de criterios y políticas del departamento de Recursos Humanos, conectados con la estrategia del negocio y las necesidades del entorno. Para ello, hay que conocer y gestionar los resultados del área de Recursos Humanos, así como los mecanismos de gestión interna, esto se debe medir a través de indicadores que permitan valorar la excelencia del servicio y mejorar las prestaciones. Para lo cual es menester contemplar al menos lo relacionado con:

*Clientes: Miden la calidad del servicio y la satisfacción del usuario o cliente interno.*

*Resultados: Miden la actividad y eficiencia interna.*

*Organización: miden la evolución y capacidad de mejora.*

Es importante señalar que los indicadores señalados anteriormente, deben emanar de los objetivos que aparezcan en el cuadro de mandos de la empresa.

### Calidad en el Servicio

En relación al origen de la palabra calidad, Maqueda, J (1995) menciona lo siguiente: en todos los idiomas expuestos, la etimología de los términos cualidad y calidad nos remonta al latín del adjetivo relativo e interrogativo qualis (qualitas-qualitatem) como término imprecador (<cuál>, <tal como>, <de qué clase>; el modo de ser correspondía rigurosamente a talis) que demanda la esencia, contenido o características de las personas y de las cosas. Se ha considerado que los principales teóricos que propiciaron el desarrollo del movimiento hacia la calidad son: Deming, Juran, Ishikawa y Crosby, quienes desplegaron sus teorías a partir del mejoramiento del control de la calidad y del trabajo en equipo para lograr un alto nivel de productividad. Anda C. (2004) Se necesita que cada organización defina los conceptos que darán estructura a la filosofía que apoyara a la organización en la búsqueda del mejoramiento. Podemos elegir entre varias opciones.

Existen filosofías orientadas principalmente al usuario como es la planteada por Ishikawa; orientadas al producto, como es la propuesta por Crosby; o para obtener evidencia estadística de los procesos como propone Deming. Anda C. (2004) Hoy en día el tema de calidad del servicio tiene bastante importancia en las organizaciones, satisfacer las necesidades y gustos del cliente no es tarea fácil. Sin embargo las organizaciones apuestan por cumplir con los requerimientos que exige el cliente, con la finalidad de lograr la fidelidad del consumidor hacia la empresa. El servicio es el conjunto de prestaciones que el cliente espera (además del producto o del servicio básico) como consecuencia del precio, la imagen y la reputación del mismo. Para ofrecer un buen servicio hace falta algo más que la amabilidad y gentileza, aunque estas condiciones son imprescindibles en la atención al cliente. Vértice (2008) Los bienes y servicios de alta calidad proporcionan a una empresa una ventaja sobre la competencia.

La alta calidad reduce los costos que resultan de devoluciones, reproceso y mermas; incrementa la productividad, utilidades y otras medidas del éxito. Algo muy importantes es que la alta calidad genera clientes satisfechos, quienes recompensan a la organización con un patrocinio continuo y publicidad verbal favorable. Evans, R. (2008) Cuando un cliente valora la calidad de un servicio, no disocia todos sus componentes, sino que la juzga como un todo. Lo que prevalece, por tanto, es la impresión de conjunto y no el éxito relativo de una u otra acción específica. Vértice (2008) Las personas cambian constantemente de gustos, preferencias y exigencias, entonces las organizaciones deben de identificar las necesidades puntualizadas que requiere el cliente para poder cubrir sus peticiones. El empleado que otorga el servicio, debe hacer buen uso de su comunicación verbal, y no verbal.



### Evaluacion de la Calidad y el Modelo Servqual

Las evaluaciones a través de las percepciones de los clientes, consumidores, usuarios o pacientes en la actualidad, son de uso muy frecuente, por parte de organizaciones, tanto privadas como públicas, de muy diversos sectores, incluido el ámbito sanitario. Los índices de calidad y de satisfacción, conforme el demandante es el juez final e inapelable de la gestión, constituyen uno de los principales activos sobre los cuales se basan las posibilidades de sostener la rentabilidad y el crecimiento de las empresas, o la confianza del ciudadano en los servicios que se le ofrecen. Lo que revelen las evaluaciones a través de las percepciones, ha de determinar en muy buena medida la capacidad competitiva de las empresas. Botero, M. (2006) Los requisitos de competitividad y universalidad del mercado actual han convertido a los sistemas de gestión de la calidad en algo, además de recomendable, obligatorio, ya que aporta un punto de fiabilidad y seguridad indudable a los clientes. De esta situación no está exento el ámbito de la Inteligencia Empresarial, donde la realización de servicios y productos de calidad. Carro J.R. (2008)

Existen múltiples normas, estándares y sistemas de calidad, dependiendo estos de la industria, del sector, de la región y el país. Como ejemplos de modelos de gestión de la calidad aplicables a las organizaciones en general se pueden mencionar: el Modelo EFQM de Excelencia, el Cuadro de Mando Integral (Balanced Scorecard) (una herramienta más que modelo), el Modelo SERVQUAL, el Marco Común de Evaluación (Common Assessment Framework), la estrategia SeisSigma (m-asa nna estrategia para corregir defectos), las normas BS (del Reino Unido), las normas ISO, entre otros. Carro J.R. (2008)

El modelo servqual propuesto por Parasuraman, Zeithaml y Berry, en los años ochentas en Estados Unidos, mide la calidad del servicio en las organizaciones comparando la diferencia entre las expectativas, es decir lo que el cliente espera recibir del servicio y las percepciones, se refiere a lo que el cliente percibe al momento de tomar el servicio.

### Capital Humano y Calidad en el Servicio

El servicio es brindado por los integrantes de la organización, hacia el cliente. El servicio es intangible, no se puede tocar, sin embargo es perceptible, se percibe a través de los sentidos del ser humano, el cliente distingue si esta recibiendo un servicio de calidad por parte de la persona que brinda el servicio, ya sea el empleado o el directivo, o si no recibió un buen servicio. Todos los signos, verbales o no, que acompañan el servicio, tienen un papel fundamental en este sentido: mirar al cliente a la cara, cederle el paso, expresar con una sonrisa el placer que nos produce verlo, llamarlo por su nombre, son otras de las ventajas para ofrecer un servicio de calidad que tenga por objeto la conquista del cliente.

Vértice (2008) Alcalde (2010) enuncia que se estima más del 20% de los clientes que se retraen de adquirir un producto o servicio lo hace por fallos en la información o atención por parte de las personas encargadas de atender y motivar a los compradores. Ante esta circunstancia es necesario que la atención al cliente sea de la mas alta calidad con la información concreta y precisa de modo que la persona que recibe la información no solo tenga una idea de un producto, sino también de la calidad del capital humano y técnico con el que va a establecer una relación comercial. Blanco (2005) manifiesta que para el cumplimiento de los estándares de calidad en la prestación del servicio, desde el proceso de selección de las personas, se deben reconocer los aspectos relacionados con sus cualidades. La norma ISO9001, versión 2000 plantea las siguientes estrategias a considerar para lograrlo:

1. Identificar las competencias que requiere el personal para desarrollar adecuadamente las actividades que afectan la calidad.
2. Capacitar y brindar entrenamiento al personal para satisfacer esas necesidades.
3. Evaluar la efectividad de la capacitación y entrenamiento.



4. Asegurar que los empleados sean conscientes de la relevancia e importancia de sus actividades y como estas contribuyen para el cumplimiento de los objetivos de calidad.
5. Mantener registros adecuados de educación, experiencia, entrenamiento y habilidades.

Los negocios de menor escala, son más capaces de proveer un servicio de calidad a sus clientes cuando las capacidades humanas les permiten responder de mejor manera a las necesidades de los clientes, pero es importante reconocer que el capital humano por si mismo no produce riqueza, ésta se logra cuando la estructura social y el proceso organizacional articula al capital humano y otros recursos para producir y distribuir bienes y servicios que demanda el mercado, por ello es muy importante referirse al capital organizacional. Martin, M.M. (2006) Existen criterios y preferencias por parte de los usuarios que determinan cuando un servicio es de calidad y cuando no. A pesar de que estas determinantes podrían ser momentáneas, lo que hace que los resultados de la investigación no se puedan generalizar en el tiempo, las mismas muestran una tendencia que orienta a la gestión de recursos humanos, específicamente la de los procesos de selección, capacitación y evaluación, hacia una gestión por competencias. Guerra, M.K. (2010)

## **METODOLOGIA**

Se propone un diseño mixto, investigación cualitativa, y la aplicación de un cuestionario a través de investigación cuantitativa y finalmente que se realice una profundización y evaluación de los resultados a través de investigación cualitativa. Es un estudio descriptivo, correlacional. Además de entrevistas estructuradas a los Gerentes de los departamentos de Servicio.

## **INSTRUMENTOS DE INVESTIGACIÓN**

El primer instrumento es una adaptación del instrumento SERVQUAL, donde se miden las percepciones de la calidad de los clientes que acuden al área de servicio en la agencia automotriz. El segundo instrumento es creación propia, donde se mide la percepción de los factores de capital humano, de los trabajadores del área de servicio. Se utilizó la escala de tipo Likert en los dos instrumentos de investigación. Ésta escala de Likert se compone de 5 respuestas, siendo 1 totalmente en desacuerdo, 2 en desacuerdo, 3 ni de acuerdo ni en desacuerdo, 4 de acuerdo y 5 totalmente de acuerdo. En el primer instrumento (clientes), al principio se piden datos sobre la identificación de la persona encuestada, como son: el nombre, correo electrónico, año en que visitó por primera vez la agencia, ciudad donde vive actualmente, modelo y año de la unidad automotriz. Para conocer la percepción de los Clientes (Variable dependiente: Calidad en el servicio posventa) se utilizaron 20 ítems que miden las dimensiones de: Confiabilidad (fiabilidad), capacidad de respuesta, seguridad, empatía, bienes materiales (tangibilidad).

En el segundo instrumento (trabajadores), en la identificación del trabajador se piden datos como: puesto, edad, antigüedad en el puesto, últimos estudios, nombre de la agencia, y nombre del gerente general o propietario de la empresa. Para conocer las características de los Factores del Capital Humano de los trabajadores del Departamento de Servicio (Variable independiente: Capital Humano) se utilizaron 32 ítems que miden las dimensiones de: talento humano y contexto. Los indicadores son conocimientos, habilidades, actitudes, valores, cultura organizacional, diseño organizacional, y estilo de la administración.

## **RESULTADOS**

La investigación se limita a las 37 agencias automotrices del estado de Baja California, México, durante el periodo 2011-2012. Las unidades de análisis son los mecánicos y los asesores del departamento de servicio, además los clientes que acuden al departamento de servicio. El rango de trabajadores de cada agencia en el área de servicio es entre 2 a 38. Los resultados esperados son conocer las características del



talento humano del personal que trabaja en el departamento de servicio del sector comercio en el área automotriz de Baja California no se encuentran identificadas claramente, las características del contexto del departamento de servicio del sector comercio en el área automotriz de Baja California no son las adecuadas para desarrollar las actividades, identificar la percepción de la calidad del servicio posventa por parte de los clientes, comparar la relación entre los factores del capital humano y la calidad del servicio posventa.

## CONCLUSIONES

Actualmente se aplica la prueba piloto de los instrumentos, para conocer su validez y confiabilidad, y posteriormente aplicar cuestionarios a la muestra, realizar los análisis estadísticos correspondientes, e interpretar los resultados. En la práctica se pretende que los datos producidos en ésta investigación sirvan de apoyo a las agencias de autos nuevos en el área de servicio postventa, con el fin de aportar información relevante a la asociación de autos nuevos, A.C. de Baja California. También se espera que los resultados generados en esta investigación sirvan en la toma de decisiones estratégica a las empresas de comercio automotriz, con el fin de contribuir en la planeación y organización del capital humano del área, y a la mejora del servicio para los clientes.

### INSTRUMENTO 1. "CALIDAD DEL SERVICIO"

#### 1. IDENTIFICACIÓN DE LA PERSONA ENCUESTADA

- 1.1 Nombre del entrevistado: \_\_\_\_\_
- 1.2 Correo electrónico: \_\_\_\_\_
- 1.3 Año en que visitó por primera vez la agencia: \_\_\_\_\_
- 1.4 Ciudad donde vive actualmente: \_\_\_\_\_
- 1.5 Modelo de su unidad automotriz : \_\_\_\_\_
- 1.6 Año de su unidad automotriz: \_\_\_\_\_

#### DATOS GENERALES DE LA AGENCIA

- 1.7 Nombre: \_\_\_\_\_

Se le solicita de la manera más atenta, por favor nos ayude a contestar el siguiente cuestionario. Las respuestas son del 1 al 5, siendo 1 totalmente en desacuerdo, 2 en desacuerdo, 3 ni de acuerdo ni en desacuerdo, 4 de acuerdo y 5 totalmente de acuerdo

#### A) CONFIABILIDAD

1. Cuando la agencia me promete un servicio en tiempo determinado, lo cumple.

1	2	3	4	5
---	---	---	---	---

2. Cuando tengo un problema, la agencia muestra sincero interés por resolverlo.

1	2	3	4	5
---	---	---	---	---

3. La agencia desempeña el servicio de manera correcta la primera vez.

1	2	3	4	5
---	---	---	---	---

4. La agencia me proporciona sus servicios en la oportunidad en que promete hacerlos.

1	2	3	4	5
---	---	---	---	---

5. La agencia me mantiene informado sobre el momento en que se van a desempeñar los servicios.

1	2	3	4	5
---	---	---	---	---

#### B) CAPACIDAD DE RESPUESTA

6. Los empleados de la agencia me brindan un servicio con prontitud.



1	2	3	4	5
---	---	---	---	---

7. Los empleados de la agencia siempre se muestran dispuestos a brindarme ayuda

1	2	3	4	5
---	---	---	---	---

8. Los empleados de la agencia me atienden en el tiempo agendado.

1	2	3	4	5
---	---	---	---	---

9. Los empleados de la agencia siempre me explican muy bien los servicios que necesita mi auto.

1	2	3	4	5
---	---	---	---	---

**C) SEGURIDAD**

10. El comportamiento de los empleados de la agencia me inspiran confianza.

1	2	3	4	5
---	---	---	---	---

11. Me siento seguro al realizar transacciones con la agencia.

1	2	3	4	5
---	---	---	---	---

12. Los empleados de la agencia cuentan con el conocimiento y experiencia para resolver mis consultas satisfactoriamente.

1	2	3	4	5
---	---	---	---	---

**D) EMPATÍA**

13. La agencia cuenta con empleados que me brindan una buena atención personal.

1	2	3	4	5
---	---	---	---	---

14. La agencia se preocupa de cuidar los intereses conmigo.

1	2	3	4	5
---	---	---	---	---

15. Los empleados de la agencia entienden mis necesidades específicas.

1	2	3	4	5
---	---	---	---	---

16. Los empleados de la agencia siempre me tratan con cortesía.

1	2	3	4	5
---	---	---	---	---

**E) BIENES MATERIALES O TANGIBLES**

17. La apariencia de los equipos de la agencia es moderna.

1	2	3	4	5
---	---	---	---	---

18. Las instalaciones físicas de la agencia son visualmente atractivas.

1	2	3	4	5
---	---	---	---	---

19. La presentación de los empleados de la agencia siempre es buena.

1	2	3	4	5
---	---	---	---	---

20. Los materiales asociados con el servicio (como folletos o catálogos) de la agencia son visualmente atractivos.

1	2	3	4	5
---	---	---	---	---

**INSTRUMENTO 2. “FACTORES DE CAPITAL HUMANO”****I. IDENTIFICACIÓN DE LA PERSONA ENCUESTADA.**

- a. Puesto: \_\_\_\_\_
- b. Edad: \_\_\_\_\_
- c. Antigüedad en el puesto: \_\_\_\_\_
- d. Últimos Estudios: \_\_\_\_\_

**DATOS GENERALES DE LA AGENCIA:**

- e. Nombre de la empresa: \_\_\_\_\_
- f. Nombre del Gerente general o propietario de la Agencia: \_\_\_\_\_

Se le solicita de la manera más atenta, por favor nos ayude a contestar el siguiente cuestionario. Las respuestas son del 1 al 5, siendo 1 totalmente en desacuerdo, 2 en desacuerdo, 3 ni de acuerdo ni en desacuerdo, 4 de acuerdo y 5 totalmente de acuerdo



**TALENTO HUMANO****A) Conocimientos.**

1. Los cursos de capacitación programados en la empresa por año, son los adecuados para realizar mis actividades en mi actual puesto de trabajo.

1	2	3	4	5
---	---	---	---	---

2. La capacitación que imparte la empresa se realiza dentro de mi horario de trabajo.

1	2	3	4	5
---	---	---	---	---

3. Los cursos de capacitación son fáciles de entender debido a instructores preparados y profesionales.

1	2	3	4	5
---	---	---	---	---

4. Estoy interesado en capacitarme constantemente para poder mejorar mis actividades y beneficiar a la empresa.

1	2	3	4	5
---	---	---	---	---

**B) HABILIDADES.**

5. Realizo mis actividades diarias en el tiempo indicado de acuerdo a las políticas de la empresa.

1	2	3	4	5
---	---	---	---	---

6. Expreso mis ideas a sus compañeros de trabajo de una manera clara y objetiva.

1	2	3	4	5
---	---	---	---	---

7. Participo regularmente en actividades deportivas y sociales dentro de la empresa.

1	2	3	4	5
---	---	---	---	---

8. Mis actividades las desarrollo regularmente dentro de un equipo de trabajo.

1	2	3	4	5
---	---	---	---	---

9. Las actividades manuales siempre las desarrollo de una manera rápida y correcta.

1	2	3	4	5
---	---	---	---	---

**C) Actitudes.**

10. El comportamiento con el que desempeño mis actividades diarias es el adecuado y me favorece.

1	2	3	4	5
---	---	---	---	---

11. El comportamiento de mis compañeros de trabajo en mi departamento es el adecuado y me favorece al momento de realizar mis actividades.

1	2	3	4	5
---	---	---	---	---

12. Mis compañeros de trabajo por lo general tienen hacia mi persona una actitud positiva.

1	2	3	4	5
---	---	---	---	---

13. Me agrada de mi jefe inmediato la forma de dar las instrucciones y me beneficia en el desempeño laboral.

1	2	3	4	5
---	---	---	---	---

14. Una buena actitud me beneficia en mis actividades diarias y mejora el ambiente de trabajo con mis compañeros.

1	2	3	4	5
---	---	---	---	---

**D) Valores**

15. Conozco los valores que debemos poner en práctica como integrantes de esta empresa.

1	2	3	4	5
---	---	---	---	---

16. Considero muy importantes los valores de honradez, modestia, solidaridad y amistad para ser un mejor trabajador.

1	2	3	4	5
---	---	---	---	---

17. Existe una congruencia entre la empresa y mi jefe inmediato con respecto a los valores que ponemos en práctica todos los días.

1	2	3	4	5
---	---	---	---	---

18. Es importante poner en práctica los valores de la empresa en el momento de realizar mis actividades en mi área de trabajo.

1	2	3	4	5
---	---	---	---	---



## CONTEXTO

### E) Cultura Organizacional.

19. En nuestra empresa se valora la opinión de todos para resolver los problemas.

1	2	3	4	5
---	---	---	---	---

20. En nuestra empresa es bueno que todos nos comuniquemos para resolver los problemas.

1	2	3	4	5
---	---	---	---	---

21. En nuestra empresa existe flexibilidad para solicitar permisos especiales y faltar a trabajar.

1	2	3	4	5
---	---	---	---	---

22. En nuestra empresa existe confianza con nuestros compañeros.

1	2	3	4	5
---	---	---	---	---

### F) Diseño organizacional.

23. En nuestra empresa se tiene claro la asignación de actividades por área y departamento.

1	2	3	4	5
---	---	---	---	---

24. Existe una adecuada organización en la empresa que facilita el contacto y la comunicación con todo el personal.

1	2	3	4	5
---	---	---	---	---

25. Los planes realizados en la organización favorecen al logro de los objetivos de la empresa.

1	2	3	4	5
---	---	---	---	---

26. Las personas que integran la organización están comprometidas con el logro de los objetivos.

1	2	3	4	5
---	---	---	---	---

27. Los jefes en la empresa tienen claras las fortalezas, debilidades, oportunidades y amenazas de la organización.

1	2	3	4	5
---	---	---	---	---

## G) ESTILO DE LA ADMINISTRACIÓN

28. El liderazgo que existe en la empresa es el adecuado para realizar mis actividades.

1	2	3	4	5
---	---	---	---	---

29. Mi jefe inmediato conoce bien todas las actividades del departamento y siempre pone el mejor ejemplo al momento de realizar su trabajo.

1	2	3	4	5
---	---	---	---	---

30. Las instrucciones que recibo de mi jefe inmediato son claras facilitándome mis actividades.

1	2	3	4	5
---	---	---	---	---

31. Existe plena confianza con mi jefe inmediato en el momento de recibir instrucciones en mi área de trabajo.

1	2	3	4	5
---	---	---	---	---

32. En la empresa existe un buen equipo de trabajo que facilita la armonía y el clima laboral.

1	2	3	4	5
---	---	---	---	---

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**BIOGRAFIA**

Raúl González Núñez, es maestro en Recursos Humanos. Profesor de tiempo completo, y coordinador de la Especialidad en Desarrollo del Capital Humano, en la Facultad de Ciencias Administrativas, Campus Mexicali de la Universidad Autónoma de Baja California. Se puede contactar al correo electrónico [raul.gonzalez@uabc.edu.mx](mailto:raul.gonzalez@uabc.edu.mx).

Virginia Guadalupe López Torres, es Doctora en Ciencias Administrativas. Profesora de tiempo completo en la Facultad de Ciencias Administrativas y Sociales en la ciudad de Ensenada de la Universidad Autónoma de Baja California. Presidenta de ACACIA (Academia de Ciencias Administrativas, A.C. ). Se puede contactar al correo electrónico: [virginia.lopez@uabc.edu.mx](mailto:virginia.lopez@uabc.edu.mx).

Marcela Reyes Pazos, es maestra en Administración. Profesora de asignatura en la Facultad de Ciencias Administrativas, campus Mexicali de la Universidad Autónoma de Baja California. Se puede contactar al correo electrónico [mtra\\_marcelarp@hotmail.com](mailto:mtra_marcelarp@hotmail.com)



# LA GESTION DE CALIDAD COMO HERRAMIENTA ESENCIAL PARA LA COMPETITIVIDAD DE LAS EMPRESAS DE LA RAMA METAL MECANICA DEL SURESTE DEL ESTADO DE COAHUILA

Baltazar Rodríguez Villanueva, Universidad Autónoma de Coahuila

Rosalva Diamantina Vásquez Mireles, Universidad Autónoma de Coahuila

Yolanda Mejía de León, Universidad Autónoma de Coahuila

## RESUMEN

*Las MiPyMes presentan un conjunto de ventajas que las hace sumamente importantes para la economía de México, pero también padecen de factores internos y externos que limitan su competitividad. Uno de esos factores internos (es decir, controlables por la empresa) es la gestión de calidad. El objetivo central de esta investigación es conocer y analizar los factores que influyen en la gestión de calidad de las empresas metal mecánicas, (una de las principales actividades económicas, por el clúster automotriz), de la región sureste del Estado de Coahuila, México. Para lograrlo, se diseñó un instrumento de medición (con escalamiento Likert, diferencial semántico y preguntas dicotómicas), considerando las variables de dirección empresarial o comportamiento estratégico, competitividad, tecnología, innovación y calidad. La encuesta, se aplicó a 69 gerentes o propietarios de micros y pequeñas empresas. La investigación es exploratoria, descriptiva, no experimental y en cuanto a la temporalidad de la recolección de los datos el estudio es transeccional o transversal. La hipótesis principal que se plantea es que la innovación, la calidad y la gestión empresarial, limitan a las MiPyMes metalmecánicas para ser proveedoras de las grandes empresas que integran el clúster automotriz en Coahuila. Algunos de los resultados obtenidos, muestran que en cuanto a calidad en el producto como factor de éxito, el 55% de los empresarios contestó como indispensable; el 39% dijeron es sumamente importante y el 6% señalaron de regular importancia. Uno de los principales descubrimientos del estudio es que solamente el 23% cuenta con certificación en procesos de calidad; el 29% manifestó no tenerla, pero estar en el proceso (sin comprobarlo) y el 48% indicó no contar con certificación en calidad, ni estar en el proceso. Respecto a innovación en el proceso, el 72% contestó llevarla a cabo y el 28% no; en innovación en el producto el 80% dijeron practicarla y el 20% no; mientras que en innovación para la gestión de la empresa el 58% indicaron ejercerla y el 42% no llevarla a cabo. Se concluye que, no obstante que los empresarios consideran que la gestión de calidad es primordial e insoslayable para lograr la competitividad, por otra parte se demuestra una gran debilidad en el proceso y en la implantación, por lo que existe una excelente oportunidad para promover modelos de aseguramiento de calidad y de innovación para la gestión empresarial.*

**PALABRAS CLAVES:** MiPyMes, Gestión, Calidad y Competitividad.

## QUALITY MANAGEMENT AS ESSENTIAL TOOL FOR COMPETITIVENESS OF METAL MECHANICAL BRANCH STATE SOUTHEAST COAHUILA

### ABSTRACT

*MSMEs provide a number of advantages that make them very important to the economy of México, but also suffer from internal and external factors that limit their competitiveness. One of these internal factors (controllable by the company) is quality management. The objective of this research is to identify and analyze the factors that influence the quality management of enterprises mechanical metal, (one of*



*the main economic activities for the automotive cluster), from the southeast region of the State of Coahuila, México. To achieve this, we designed a measuring instrument (with Likert scaling, semantic differential and dichotomic questions), considering the variables of corporate governance or strategic behavior, competitiveness, technology, innovation and quality. The survey was applied to 30 managers or owners of micro and small enterprises. The research is exploratory, descriptive, nonexperimental and the temporality of the collection of the study data is transactional or transversal. The main hypothesis raised is that innovation, quality and enterprise management, limit metalmechanic MSMEs for providing of large companies in the automaker cluster in Coahuila. Some of the results show that in terms of product quality as a success factor, 55% of entrepreneurs said is essential, 39% said it is extremely important and 6% reported of regulating importance. One of the main discoveries of the study is that only 23% is certified in quality processes, 29% said they are not certified, but being in the process (without checking) and 48% reported not having quality certification, or be in the process. Regarding innovation in the process, 72% said carry out and 28% did not, in product innovation 80% said practice and 20% did not, while in management innovation company reported 58% exercise and 42% not doing. We conclude that, notwithstanding that employers believe that quality management is essential and unavoidable to achieve competitiveness on the other hand demonstrates a major weakness in the process and in the implementation, so there is an excellent opportunity to promote models quality assurance and innovation for enterprise management.*

**JEL:** O, O1, O14, O3, O32, O39

**KEYWORDS:** MSMEs, Management, Quality and Competitiveness

## INTRODUCCIÓN

Las Micro, Pequeñas y Medianas Empresas, en adelante MiPyMes, han jugado un papel muy importante en la economía del país, no solo por su contribución al PIB, a la generación de empleo y su participación en cuanto a número en la totalidad de empresas existentes, sino también, como un mecanismo que promueve la actividad empresarial. Por la función que desempeñan en México, las MiPyMes son consideradas, por lo tanto, como un sector de orden estratégico fundamental. Sin embargo, las exigencias que plantean la apertura de la economía y la globalización de los mercados, tienden a debilitar su poder competitivo (ubicándolas en una situación muy desfavorable), debido a cuestiones como economías de escala, acceso a fuentes de financiamiento, acceso a los mercados de exportación, poder de negociación frente a proveedores, acceso a capacitación y asistencia técnica, a tecnologías de punta, y en general a los mecanismos que contribuyen a fortalecer su nivel de competitividad.

La implantación de sistemas de aseguramiento de la calidad junto con un enfoque de calidad total, se han convertido en un factor primordial para mejorar su competitividad, de forma que aquellas MiPyMes que carezcan de esta implantación y preferentemente certificadas por un organismo reconocido, se encontrarán en clara desventaja frente a su competencia regional, nacional e internacional. Con la realización de esta investigación se pretende demostrar que la innovación, la calidad y la gestión empresarial limitan a las MiPyMes dedicadas a la actividad metalmecánica para ser proveedoras de las grandes empresas que integran el clúster automotriz en el Estado de Coahuila, México. Este tipo de empresas necesitan, por lo tanto, realizar un gran esfuerzo hacia la gestión de la calidad a corto y largo plazo asignando recursos financieros, técnicos, y humanos para cubrir esta deficiencia que las hace perder competitividad. Esta investigación está estructurada como sigue: se desarrolla el sustento teórico; enseguida se describe el proceso metodológico para alcanzar los objetivos señalados, posteriormente se presentan los resultados de la investigación y finalmente, se presentan las conclusiones, limitaciones y futuras líneas de investigación.



## REVISION DE LITERATURA

La calidad, es un concepto que ha ido variando con los años, su aplicación se ha realizado de acuerdo a como la concibe o adopta la empresa, tomando en cuenta sus necesidades, hasta la fecha, algunos investigadores han realizado grandes contribuciones a la administración de la calidad buscando que estas aportaciones sean aplicables, incluyendo estudios en la medición, administración y mejora en los procesos de las organizaciones, sin embargo, la mayoría de los autores coinciden en señalar a tres filósofos como los “gurús” de la administración en la revolución de la calidad: el Doctor W. Edwards Deming, Joseph M. Juran y Philip B. Crosby; sus filosofías, junto con la de Ishikawa, han traspasado fronteras dejando un gran impacto en organizaciones de muchos países del mundo Porter, (2004). A continuación se detallan algunas de las definiciones que comúnmente son utilizadas en la actualidad.

Edward Deming: "Un grado predecible de uniformidad y fiabilidad a bajo coste, adecuado a las necesidades del mercado". Esta definición considera que los productos ofrecidos al público deben servir para algo más que para atraer clientes y conseguir ventas, deben comportarse como medida de calidad. Dr. J. Juran: la calidad es "La adecuación para el uso satisfaciendo las necesidades del cliente" o como algo "listo para su uso". En esta definición también se presupone que el uso de los productos o servicios ha sido previamente definido y por tanto, especificado y que, además está claro quién es el usuario. Según Crosby, la filosofía en que debe basarse un buen management de calidad puede sintetizarse en cuatro principios: "La calidad consiste en satisfacer las exigencias de los clientes; Prevenir es mejor que inspeccionar; El objetivo a alcanzar es un estándar de "defecto cero"; La calidad se mide monetariamente". Kaoru Ishikawa define a la calidad como: "Desarrollar, diseñar, manufacturar y mantener un producto de calidad que sea el más económico, útil y siempre satisfactorio para el consumidor". Drucker, P.F. considera que "calidad es lo que el cliente está dispuesto a pagar en función de lo que obtiene y valora". Esta definición indica que existe una estrecha relación entre la calidad y el precio de un producto, esto no significa que un precio superior sea indicativo de una calidad superior.

En conclusión, la calidad se considera como una garantía de progreso y como una herramienta estratégica para que la organización sea competitiva en donde el precio y la calidad deben ser tomada en cuenta. Por otra parte, la gestión de la calidad está definida como "las actividades coordinadas para dirigir y controlar una organización en lo relativo a la calidad" (AENOR, 2000). La evolución de la gestión de la calidad se ha producido en cuatro fases: gestión de la calidad por inspección, control estadístico de calidad, aseguramiento de la calidad y gestión de la calidad total. (Moeno-Luzón et al., 2001). Las dos últimas son enfoques de dirección y las dos primeras están orientadas a resolver problemas de carácter operativo. Una de las herramientas que utiliza la empresa para competir en el mercado globalizado es la mejora continua de la calidad de procesos o productos, este concepto no solo ha sido asociado a un criterio de ventaja competitiva de las empresas, sino que a la vez ha sido reconocido como parte fundamental para mantener una relación óptima en las cadenas de suministros.

El desempeño de una empresa, no depende de acciones realizadas en el interior, sino también del comportamiento de los indicadores de desempeño de sus proveedores, distribuidores, de sus clientes y su entorno, o lo que actualmente se llama responsabilidad social empresarial. La importancia de la gestión de calidad se encuentra sustentada en que las empresas adquieren beneficios tangibles producto de la formación de equipos multidisciplinarios que colaboran conjuntamente en la planeación, control y mejora continua en los procesos productivos. La gestión de calidad ha evolucionado hacia una visión cada vez más global, y orientada hacia los aspectos humanos y hacia la mejora de los procesos de dirección de las organizaciones. La evolución hacia este nuevo enfoque es consecuencia de los retos a los que tienen que enfrentarse las empresas en el mercado globalizado. Con los tratados de libre comercio que se realizan entre países a nivel mundial, es necesario que las empresas convengan a sus compradores potenciales que sus productos o servicios estén dentro de los estándares de calidad. Lo que significa para una empresa



alcanzar y lograr la implementación de la gestión de calidad basado en el sistema ISO 9001:2000 (Hoyle, 2001). Pero por otra parte, la certificación ISO 9000 por si sola, no garantiza un producto de calidad, tan solo asegura que una empresa llevar a cabo una serie de procedimientos los cuales controlarán dicha calidad (Hill, 1996; Zhu Scheuermann, 1999), sin embargo, proporciona más confianza al consumidor.

Es necesario tomar en cuenta que la mayoría de las empresas micro y pequeñas tienen poca innovación, sus procesos de innovación están estimulados por las empresas líderes locales del sector, vía imitación, la cual se difunde de forma rápida y constante en el ámbito productivo local. Las señales provenientes del mercado impulsan a las empresas a tomar medidas para introducir y desarrollar innovaciones ya que como menciona Porter (2004) “la única ventaja competitiva sostenible es la innovación permanente”. Los proveedores locales podrían impulsar las ideas que desencadenan actividades de innovación de las empresas y los institutos tecnológicos y universidades pueden ayudar a potenciar esas innovaciones. Las empresas que no innovan, pronto serán alcanzadas y superadas por sus competidores. Para superar los retos cada vez más complejos y ambiciosos que plantea la globalización, las micro y pequeñas empresas necesitan apoyo gubernamental e institucional. Un enfoque en tres componentes puede ayudarles a crear y consolidar su competitividad: una colaboración más estrecha entre las empresas el gobierno y las universidades; una interacción eficaz en redes de los organismos nacionales encargados de la cadena de valor y un aprovechamiento óptimo de las nuevas tecnologías.

### Información Estadística

Con respecto a la importancia del sector manufacturero (secundario) en la economía mexicana, tanto municipal, estatal, así como nacional, la estructura de la población ocupada, según sector de actividad, para el año 2011, la información es la siguiente;

Tabla 1: Estructura de la Población Ocupada, Según Sector de Actividad. 2011

Sector de Actividad	Nacional México	Estatad Coahuila	Municipal Saltillo
Sector Primario	13.9 %	5.9 %	0.8 %
Sector Secundario	23.4 %	32.9 %	36.3 %
Sector Terciario	62.0 %	60.5 %	62.3 %
No Especifica	0.7 %	0.7 %	0.6 %
Totales	100 %	100 %	100 %

*Fuente; INEGI Instituto Nacional de Estadística, Geografía e Informática. Perspectiva Estadística, Coahuila de Zaragoza. Marzo de 2012.*

Como puede observarse, el sector industrial o secundario, absorbe la tercera parte de la población ocupada en el Estado de Coahuila y el 36% en el caso de Saltillo, Coah. en ambos casos, superior a la media nacional (23.4%); la muestra de la industria metal-mecánica que se estudió, corresponde al sector secundario.

### **METODOLOGÍA**

El objetivo central de esta investigación es conocer y analizar los factores que influyen en la gestión de calidad de las empresas metal-mecánicas, una de las principales actividades económicas, por el clúster automotriz. Se definieron 5 variables principales: dirección empresarial o comportamiento estratégico, innovación, competitividad, tecnología, innovación y calidad. El diseño de la investigación es no experimental, ya que no se manipularon las variables. En cuanto a la temporalidad, de la recolección de los datos, el estudio es transeccional o transversal. Es descriptivo, ya que solamente se analizaron cómo son y cómo se manifestaron algunos fenómenos y sus componentes. Por otra parte, es una investigación aplicada exploratoria. La hipótesis principal que se plantea es que la innovación, la calidad y la gestión empresarial, limitan a las MiPyMes metal-mecánicas para ser proveedoras de las grandes empresas que integran el clúster automotriz en la región sureste del Estado de Coahuila, México.



Para lograrlo, se diseñó un instrumento de medición propio, (encuesta), para obtener información del grupo previamente seleccionado. Dicho instrumento, considera escalamiento Likert, diferencial semántico y preguntas dicotómicas, considerando las variables mencionadas, e incluye 37 reactivos o preguntas, los cuales se dividen en 6 bloques: I.- Datos Generales y de Identificación de la Empresa. II.- Dirección Empresarial. III.- Competitividad. IV.- Tecnología, Innovación y Calidad. V.- Competencia. VI.- Asociacionismo Empresarial. En la primera parte se incluyeron 23 datos de identificación, los cuales permitieron obtener la información general de la empresa, así como el perfil del empresario. Con respecto a la segunda sección, Dirección Empresarial y de acuerdo con la tipología básica que definieron Miles y Snow (1978), se presentaron 4 opciones para que el empresario ubicara su empresa en función a los 4 comportamientos estratégicos señalados por estos autores: Tipo A = Exploradora Tipo B = Analizadora Tipo C = Defensiva y Tipo D = Reactiva. Escalamiento Tipo Likert; En la serie de preguntas que se refieren al bloque III.- Competitividad se utilizó una escala de Likert de 5 puntos.

En relación al bloque IV, Tecnología, Innovación y Calidad, se incluyeron 4 opciones para que el empresario ubicara a su empresa considerando la posición tecnológica: Fuerte, Buena, Sostenible y Débil. Se identificó también si la empresa contaba con certificación ISO-9000, así como innovaciones relacionadas con procesos productivos, productos/servicios y de gestión de la empresa. Diferencial Semántico; En el bloque V Competencia se utilizó el diferencial semántico (Par de adjetivos Peor-Mejor) con una escala de 5 opciones. Originalmente la encuesta se aplicó a 30 MiPyMes, sin embargo, se logró obtener el Directorio Empresarial de la CANACINTRA (Cámara Nacional de la Industria de la Transformación) en la Región Coahuila Sureste, la cual agrupa a 212 socios y se aplicaron los cuestionarios a 69 empresas de la actividad metalmeccánica, principalmente, es decir, una muestra del 32.5% de la población total. Por lo tanto, se siguió la estrategia de diseño de muestra no probabilística a través del muestreo dirigido, que selecciona sujetos típicos, es decir, se eliminaron deliberadamente empresas grandes y aquellas que no tuvieran como actividad principal la metal mecánica. Los cuestionarios se levantaron en los meses de Agosto, Septiembre y Octubre de 2011. En el 2012, se revisó, analizó y organizó la información. En el procesamiento de la información se utilizó el paquete excel y el software estadístico SPSS en su versión 16. Se aplicaron fundamentalmente dos tipos de criterios; uno relativo a los ponderados que se usaron para verificar los resultados y otro para conocer los hallazgos con relación a los objetivos.

## RESULTADOS

Como se mencionó anteriormente, para examinar los diferentes comportamientos estratégicos que adoptan las MiPyMes, se utilizó la clasificación de las cuatro tipologías propuestas por Miles y Snow (1978). A.-Exploradora, B.-Analizadora, C.-Defensiva y D.-Reactiva. Es preciso mencionar que las respuestas son la apreciación subjetiva del empresario y no es el resultado de un diagnóstico específico sobre planeación estratégica; hecha esta aclaración, se presentan los siguientes resultados; El 44.93% de las empresas (31) se consideran de tipología B, es decir analizadoras; el 30.43% de las empresas (21) se identifican con la tipología C defensivas; el 21.74% (15) se identifican como exploradoras y el 2.90% restante (2) empresas son del tipo D, reactivas. En cuanto a la variable de competitividad de las empresas se incluyó en la encuesta como bloque o sección III y se consideró una escala de Likert de 5 puntos, utilizando 12 ítems para cada uno de los 69 encuestados. Enseguida se presenta una tabla que presenta los resultados obtenidos.



Tabla 2: Variable: Competitividad Empresarial.

INDIQUE EL NIVEL DE IMPORTANCIA QUE HA TENIDO EN LOS ULTIMOS DOS AÑOS LOS SIGUIENTES FACTORES PARA EL DESARROLLO Y ÉXITO DE SU EMPRESA.	Indispensable (5) Número y %	Sumamente Importante (4) Número y %	Regular Importancia (3) Número y %	Poco Importante (2) Número y %	No se toma en Cuenta (1) Número y %	TOTAL
1.-Desarrollo de Nuevos Productos	20 29%	36 52%	10 14%	2 3%	1 2%	69
2.-Precio Inferior a la Competencia de Productos	10 14%	34 49%	17 25%	4 6%	4 6%	69
3.-Acceso a Nuevos Mercados	17 24%	29 42%	17 25%	6 9%	0 0	69
4.-Calidad del Producto/Servicio	38 55%	27 39%	4 6%	0 0	0 0	69
5.-Flexibilidad del Proceso Productivo o Comercial	13 19%	47 68%	8 11%	0 0	1 2%	69
6.-Esfuerzo en Investigación y Desarrollo	20 29%	29 42%	17 24%	1 2%	2 3%	69
7.-Proceso Tecnológico de Tec. Flexibles e Innovadoras	16 23%	37 53%	13 19%	1 2%	2 3%	69
8.-Preparación y Formación de su Personal	13 19%	41 59%	14 20%	1 2%	0 0	69
9.-Servicio al Cliente	41 59%	25 36%	2 3%	1 2%	0 0	69
10.-Habilidades y Esfuerzos en Actividades de Mercadotecnia	11 16%	28 40%	23 33%	6 9%	1 2%	69
11.-Costos de Fabricación	17 25%	43 62%	7 10%	2 3%	0 0	69
12.-Asociarse, integrarse a una Alianza con otras Empresas	6 9%	12 17%	23 33%	15 22%	13 19%	69
<b>TOTAL</b>	<b>222 26.81%</b>	<b>388 46.86%</b>	<b>155 18.72%</b>	<b>39 4.71%</b>	<b>24 2.90%</b>	<b>828</b>

Fuente; Elaboración propia 2012.

Respecto a la calidad, el 55.07% de las empresas (38) contestaron como indispensable la calidad como factor de éxito; el 39.13% (27) dijeron que es sumamente importante y el 5.8% (4) empresas señalaron que la calidad tiene regular importancia. Para ninguna empresa la calidad es poco importante o no se toma en cuenta. Referente al esfuerzo en investigación y desarrollo, como un factor de éxito estas fueron las respuestas: El 29% de las empresas (20) contestaron indispensable como; el 42% (29) dijeron que es sumamente importante, el 24% (17) empresas señalaron que el esfuerzo en investigación y desarrollo tiene regular importancia y finalmente 3 empresas (5%) respondieron que es poco importante o no se toma en cuenta. En relación a la incorporación de procesos tecnológicos e innovación el 23% (16) lo consideran indispensable como factor de éxito; el 53% (37) como sumamente importante; el 19% (13) respondieron que tiene regular importancia y el 5% (3) contestaron como poco importante o no tomarlo en cuenta. Con relación al servicio al cliente, como un factor de éxito, estas fueron las respuestas: El 59% de las empresas (41) contestaron como indispensable; el 36% (25) dijeron que es sumamente importante, solamente el 3% (2) empresas señalaron que la calidad en el servicio tiene regular importancia y finalmente 1 empresas (2%) respondieron que es poco importante.

En cuanto a los costos de fabricación el 25% (17) empresas contestaron como indispensable; el 62% (43) dijeron que es sumamente importante, solamente el 10% (7) empresas señalaron que los costos de fabricación tienen regular importancia y finalmente 2 empresas (3%) respondieron que es poco importante. En la sección IV dedicada a la Tecnología, Innovación y Calidad, con respecto a la posición tecnológica de la empresa, se le indicó al encuestado que escogiera un perfil de cuatro opciones; posición tecnológica fuerte, buena, sostenible o débil. Los resultados obtenidos son que el 33.33% (23) empresas consideran tener una posición tecnológica fuerte; el 39.13% (27) buena; el 26.08% (18) sostenible y solo



el 1.46% (1) se ubicó con posición tecnológica débil En relación a la implementación de sistemas de calidad, con certificación ISO 9000, se obtuvo la siguiente información: solamente 16 empresas de 69, que representan el 23.18% cuentan con certificación ISO 9000, mientras que 20 (28.98%) manifestó no tenerla, pero encontrarse en un proceso de certificación (sin comprobarlo) y casi la mitad, es decir 33 empresas que representan el 47.84% dijeron no contar con certificación ISO 9000 ni estar en el proceso. Esta situación es muy interesante por dos razones: A.- La primera es el contraste entre la respuesta de darle una gran ponderación a la calidad como un factor importante de éxito, ya que como se mencionó anteriormente la gran mayoría 65 empresas (94.20%) consideran este factor como indispensable o muy importante, pero por otra parte, el 48%, no cuentan con un proceso formal de acreditación o certificación en calidad. B.- La segunda razón es precisamente la oportunidad de promover un esquema de certificación ISO 9000, pero adaptado a las necesidades de este tipo de empresas ya que se detectó que muchos empresarios señalan los costos como una importante limitante. Otro de los factores que mencionaron es la gran cantidad de productos diferentes que realizan (algunos trabajan por proyectos), no trabajan en serie, por lo que no es fácil estandarizar procesos.

Cabe mencionar que si bien existen instituciones que apoyan este tipo de proyectos, no cuentan con información o asesoría de alguien que los oriente. Otro factor importante que se consideró en este bloque IV fue el de la innovación en tres puntos; en los procesos productivos, en los productos y en la gestión de la empresa, los datos finales arrojan lo siguiente: En **innovación en el proceso** 50 empresarios (72.46%) dijeron si llevarla a cabo y 19 (27.64%) no; en **innovación en el producto** 55 si (79.71%) y 14 no (20.29%), mientras que la **innovación en gestión de la empresa** 40 empresarios que representan el 57.97%, dijeron llevarla a cabo y casi la mitad 29 empresarios manifestaron no llevarla a cabo (42.03%).

Las respuestas a la pregunta ¿Cómo considera la calidad de los productos que fabrican las MiPyMes en la región? Las respuestas fueron: el 57% considera que la calidad es muy buena, el 35% buena; el 8% regular y ningún empresario consideró que la calidad era mala. Con relación a la siguiente pregunta ¿Ha adquirido o recibido equipo de alta tecnología en los últimos 5 años? 58% de los empresarios indicaron que sí y el 42% respondieron negativamente, de lo cual se deduce que casi la mitad de los empresarios no ha invertido para renovar maquinaria y equipo. Finalmente, y con respecto a la pregunta ¿Qué tipo de innovaciones de proceso ha realizado en los últimos 5 años? los empresarios entrevistados contestaron de la siguiente manera: El 35% contestó haber realizado innovaciones o adaptaciones en maquinaria; el 33 % en adquisición e instalación de equipo informático; el 26% en mecanización y control y el 6% en equipo de pruebas.

## CONCLUSIONES

Los resultados obtenidos en la presente investigación, muestran que el 94% de las empresas están conscientes de la importancia que reviste la gestión de calidad. Sin embargo, este factor por sí sólo no garantiza mantener una posición competitiva en el mercado al que van dirigidos. Un descubrimiento interesante y que contrasta con la respuesta anterior, es que solamente el 23% de las empresas tienen implementados sistemas de aseguramiento de calidad; el 29% manifestó no tenerla, pero estar en el proceso y el 48% restante reconoció no contar con certificación ni estar en un proceso formal.

Algunas de las causas señaladas por los empresarios, para entender la situación anterior, indican que la actividad metal-mecánica es multifacética, (diseños especiales, corte, soldadura, troquelado, maquinado, equipo de precisión, etc.) lo que implica trabajar en proyectos especiales y “únicos”, es decir, algunas empresas no trabajan producción en serie, lo que dificulta la estandarización de los procesos. Otro de los factores mencionados son los costos de la implementación de los procesos de aseguramiento de calidad y certificación ISO-9000; finalmente, y si bien hay instituciones que los pueden apoyar en este sentido, no cuentan con información suficiente ni asesoría de alguien que los oriente.

De lo anterior se deduce la oportunidad para promover esquemas de implementación y certificación ISO-



9000 adaptados a este tipo de empresas, ya que como es sabido, las cadenas de suministro de las grandes corporaciones, requieren que sus proveedores estén certificados en gestión de calidad, para considerarlos proveedores confiables. En cuanto a innovación en el proceso, el 72% de los empresarios manifestaron llevarla a cabo, mientras que el 80% contestó afirmativamente en innovaciones en el producto; sin embargo, en innovaciones en gestión de la empresa sólo el 58% de los encuestados contestaron llevarla a cabo y el 42% no contar con algún proceso de gestión empresarial. Esta situación se traduce en una excelente oportunidad para derivar proyectos de vinculación universidad-empresa, en los cuales esta institución puede participar. Por otra parte, en los últimos 5 años, el 42% de los empresarios no han hecho inversiones que tengan que ver con innovación, lo cual los limita y debilita su condición para ser considerados proveedores de clase mundial. Este escenario demuestra que el financiamiento sigue siendo una de los factores importantes que deben solucionar. Finalmente, con la presente investigación, queda demostrado que la innovación, la calidad y la gestión empresarial limitan a las MiPyMes dedicadas a la actividad metalmeccánica para ser proveedoras de las grandes empresas que integran el clúster automotriz en el Estado de Coahuila, México.

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## BIOGRAFIAS

Baltazar Rodríguez Villanueva, Economista, con Maestría en Planeación, Profesor de Tiempo Completo, 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. Correo electrónico balrovi@hotmail.com.

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. Correo electrónico rdvasquez@hotmail.com.

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. Correo electrónico [ymejiazac@hotmail.com](mailto:ymejiazac@hotmail.com).



# LA TUTORÍA COMO INDICADOR DE CALIDAD EN LAS UNIVERSIDADES MEXICANAS

Zoila Margarita García Ríos, Universidad Michoacana de San Nicolás de Hidalgo.

Alma Rosa García Ríos, Universidad Michoacana de San Nicolás de Hidalgo.

Marcela del Toro Valencia, Universidad Michoacana de San Nicolás de Hidalgo

Marta Alicia Méndez Toledo, Universidad Michoacana de San Nicolás de Hidalgo.

## RESUMEN

*Las IES, a nivel mundial están viendo surgir procesos de acreditación e iniciativas de evaluación como medios importantes en la búsqueda de calidad educativa. México, como muchos otros países, está empeñado en la mejora continua de la calidad de su sistema de educación superior para ser capaz de competir en un mundo globalizado y cambiante que presenta numerosos desafíos. Los líderes de la educación superior mexicana han demostrado interés en metodologías internacionalmente reconocidas para incrementar la calidad educativa (Ríos, C. 2004). La acreditación institucional y los procesos de evaluación son algunas de las tendencias actuales, en 1996 el Presidente Ernesto Zedillo ofreció completo apoyo al establecimiento y consolidación de un sistema nacional de evaluación y acreditación. Sin embargo, no fue sino hasta finales del año 2000 cuando se formalizó en México la creación del Consejo para la Acreditación de la Educación Superior (COPAES, 2000).*

**PALABAS CLAVE:** Acreditación, evaluación, calidad educativa, educación superior.

## MENTORING AS A QUALITY INDICATOR IN MEXICAN UNIVERSITIES

### ABSTRACT

*The IES worldwide are seeing emerge accreditation processes and evaluation initiatives as important means in the pursuit of educational quality. Mexico, like many other countries, is committed to continuously improving the quality of its higher education system to be able to compete in a globalized and changing world that presents many challenges. The leaders of the Mexican higher education have shown interest in internationally recognized methodologies to increase the quality of education (Ríos, C. 2004). Institutional accreditation and assessment processes are some of the current trends; in 1996 President Ernesto Zedillo offered full support to the establishment and consolidation of a national system of assessment and accreditation. However, it was not until late 2000 when Mexico was formalized in the creation of the Council for Higher Education Accreditation (COPAES, 2000).*

**JEL:** I20, I21, I23

**KEYWORDS:** Accreditation, evaluation, quality of education, higher education.

## INTRODUCCIÓN

La Tutoría asociada con la calidad educativa, como un proceso de ayuda continua y sistemática, dirigida al alumnado en todos sus aspectos, especialmente en el desarrollo personal, profesional y social, que se realiza a lo largo de toda la carrera universitaria, con la implicación de los diferentes agentes educativos y sociales, surge en México con el proceso de evaluación de la educación superior y la acreditación de programas académicos, como un medio para reconocer y asegurar la calidad de la educación superior.



## REVISIÓN LITERARIA

### Origen

En México las universidades públicas desde año 2000 están teniendo un proceso de acreditación de programas educativos como un medio para reconocer y asegurar la calidad de la educación superior. De los indicadores que contempla la acreditación, el servicio de Tutoría, es un apoyo para el aprendizaje de los estudiantes cuya existencia y cobertura de la tutoría así como de otras formas de atención que oriente al estudiante en lo relativo al programa educativo y a la organización de su trayectoria escolar; es el eje conductor para la implementación de Programas Institucionales de Tutoría (PIT) en las universidades públicas como indicador de calidad. Las primeras acciones para iniciar la evaluación de la educación superior en México se realizaron en la década de los setenta del siglo veinte y fueron parte de programas de gobierno e iniciativas de la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES). Pero realmente la evaluación de la educación superior se institucionalizó en México con el Programa para la Modernización Educativa 1989-1994 del Gobierno Federal. En este programa se estableció como una acción prioritaria, las evaluaciones interna y externa permanentes de las instituciones, para impulsar la mejora de la calidad de los programas educativos y servicios que ofrecían como meta la creación de una instancia que integrara y articulara un proceso nacional de evaluación de la educación superior (Anuies, 1979).

Para incidir sobre la problemática anterior, la Asamblea General de la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES) acordó en 1997 impulsar la creación, por parte de la CONPES, de un organismo no gubernamental cuyo propósito fuera regular los procesos de acreditación, y que diera certeza de la capacidad técnica y operativa de las organizaciones especializadas dedicadas a la acreditación de programas académicos. Por su parte, la sociedad civil demandaba la fundación de un organismo que garantizara la operación de procesos confiables, oportunos y permanentes para el mejoramiento de la calidad de la educación superior. Como respuesta, después de realizar un amplio proceso de análisis para definir su estructura, composición y funciones, a finales de 2000 fue instituido formalmente el Consejo para la Acreditación de la Educación Superior, A. C. (COPAES).

La labor de reconocimiento de organizaciones acreditadoras por parte del COPAES no nace como una estrategia sobrepuesta a las que operan en el ámbito de la educación superior, sino que está en estrecha relación con las funciones que desarrollan las autoridades educativas, los organismos profesionales y académicos, y particularmente, las instituciones de educación superior, tanto pública como particular. Con la experiencia acumulada y con la creación del COPAES se inició en el 2001 la construcción de un Sistema para la Acreditación de los programas educativos que las instituciones ofrecían. La función del COPAES es regular los procesos de acreditación y dar certeza de la capacidad académica, técnica y operativa de los organismos acreditadores (Copaes, 2000).

Con el propósito de asegurar la calidad educativa, los comités Interinstitucionales para la Evaluación de la Educación Superior, CIEES, *se propusieron integrar la Metodología General CIEES para la evaluación de programas educativos*, su fin, consiste en que los programas educativos sujetos a los procesos de evaluación diagnóstica y de seguimiento, cumplan con calidad sus funciones a corto, mediano y largo plazo. En la actualidad los CIEES están conformados por nueve comités (Arquitectura Diseño y Urbanismo; Ciencias Naturales y Exactas; Ciencias Agropecuarias; Ciencias de la Salud; Ciencias Sociales y Administrativas; Artes, Educación y Humanidades; Ingeniería y Tecnología; Difusión, Vinculación, y Extensión de la Cultura y Administración y Gestión Institucional).



### Modelo

En el transcurso de los últimos años los esfuerzos de las universidades se concentraron en la construcción y elaboración de un Programa Institucional de Tutorías. En la revisión documental de programas implementados en las diferentes universidades mexicanas se perciben en la elaboración del Programa Institucional de Tutorías tres dimensiones en su sustentación: En una primera dimensión, la tutoría se visualiza en el contexto de las tendencias de la educación superior internacional, que en una primera aproximación son los referentes para la construcción de políticas y programas en el ámbito nacional. En una segunda dimensión, la tutoría se enmarca en la perspectiva de las políticas y programas nacionales que son un referente para las instituciones de educación superior.

En la tercera dimensión, la tutoría esta visualizada en el marco institucional de la propia universidad, apoyada en los documentos rectores de la misma, los cuales se consideran como los pilares de la tutoría. La tutoría tal como se le concibe actualmente es una actividad reciente en el contexto del Programa de Mejoramiento del Profesorado (PROMEP), y en el Estimulo al Desempeño del Personal Docente (ESDPED) en los que se induce como una actividad del profesorado de tiempo completo a la tutoría y del Programa Integral de Fortalecimiento Institucional en el cual se incorpora como meta el número y porcentaje de profesores de tiempo completo que realizan tutorías. La puesta en marcha de los programas antes señalados obligó a las universidades públicas a realizar acciones de carácter institucional con el propósito de encauzar la tutoría que le permitiera no sólo responder a los requerimientos de estos programas, sino el de impactar en el mejor desempeño de los estudiantes en su proceso de formación.

### Desde los Diferentes Marcos de Universidad

La relación que existe ente los fines de la universidad y la función tutorial desarrolladas por los docentes universitarios, está íntimamente ligada a las tradiciones de cada marco de universidad, esto permite justificar la coexistencia de diferentes modelos de programas institucionales de tutoría que incluyen diferentes concepciones con relación a la docencia y a la tutoría de los estudiantes (Rodríguez, Coord. 2004). Desde una perspectiva global destacan tres grandes modelos. Modelo Académico: Centra las funciones de la universidad en el desarrollo académico de los estudiantes, con un fin exclusivamente profesionalizador, y en el estimulo de la ciencia, el papel del docente se restringe a los aspectos académicos, desvinculando las necesidades de desarrollo del estudiante.

Modelo de Desarrollo Personal: La universidad presta mayor atención al bienestar y desarrollo personal de sus alumnos, incluyendo la orientación académica, profesional y personal. Modelo de Desarrollo Profesional: El interés principal es asegurar la capacitación profesional y el ajuste al mercado laboral, con la colaboración de otras figuras tutoriales del entorno organizacional (tutor de empresa), surgido de las necesidades de las escuelas técnicas para salvar la demanda del sector empresarial. Interpretadas desde los diferentes marcos de universidad, estas, generan su propia concepción de Programa Institucional de Tutoría, por lo anterior coexisten en nuestros días mezclando sus objetivo y produciendo diferentes perspectivas y no pocas confusiones. A pesar de eso la mayor parte de las universidades mexicanas definen como objetivo prioritario la atención a la dimensión personal del estudiante. Desde nuestra perspectiva, el nivel de desarrollo de los sistemas tutoriales en México, no presenta enormes divergencias.

*La Población Universitaria:* El perfil de estudiante universitario ha cambiado drásticamente. Nos encontramos ante un fenómeno de masificación en las aulas debido a la concentración poblacional, por el proceso de urbanización acelerado de los últimos años en país, así, se ha pasado de una sociedad rural a una sociedad urbana, cuyo desarrollo se vincula al proceso de industrialización del país y de sus regiones (ANUIES, 1999). Según estimaciones de la ANUIES, en el 2010 ocho de cada diez mexicanos vivían en centros urbanos de más de 15 mil habitantes, tres de cada cinco en ciudades de más de medio millón y uno de cada dos en ciudades de más de un millón. Actualmente, más del 67% de la población vive en



asentamientos urbanos, a la inversa de lo que sucedía en 1950 cuando un 57% de la población del país vivía en el medio rural (ANUIES, 1999; CESU, 2000). Se prevé un considerable crecimiento en la demanda de educación superior (18 a 24 años), en el 2013, año en que alcanzará un máximo de 14.9 millones de personas con edad potencial de cursar la educación superior, de manera que entre 2000 y 2013 la demanda se incrementó en un 6.9% (CONAPO, 2004). Hoy vemos la diversificación de los estudiantes que acuden a la universidad, generando necesidades nuevas, alto incremento en la tasa de mujeres y estudiantes de más edad. Sin duda, en el contexto de la universidad pública, la nueva situación conduce entre otras, al incremento de la necesidad de información, de mejora en los aprendizajes y de orientación curricular, los estudios específicos sobre el perfil del estudiante universitario en cada carrera debe ser un punto de referencia para abordar las necesidades.

### La Preocupación Por la Calidad Universitaria

El interés por la calidad de la formación ha traído varias consecuencias para la universidad actual: La primera, un debate sobre estos indicadores de calidad. Como consecuencia inmediata presenciamos la puesta en marcha de procesos de evaluación y acreditación en todas las universidades mexicanas. Fenómenos hasta hace poco tiempo no contabilizados, como son el rezago, abandono de los estudios, reprobación, eficiencia termina, son hoy objeto de medición y análisis (Rodríguez Espinar, 1997, 2002). La segunda, la atención de las diferentes fases de transición a la universidad y el ajuste e inserción en el mercado laboral constituyen indicadores de calidad y competitividad de las universidades. La función tutorial aparece como un elemento clave para facilitar la intervención con el propósito de optimizar el proceso de transición a la universidad y el logro de los estudiantes, en atención del alumnado que presenta dificultades para el seguimiento de los estudios y en facilitar los procesos de elección entre la formación continua en estudios de posgrado y la transición al mercado laboral.

Sin duda, la universidad tiene el nuevo reto de reconstruir su identidad para dar respuesta a las necesidades planteadas tanto en el nivel social como institucional. Porta (1998) afirma que estamos ante un nuevo arquetipo de universidad que abre el milenio: la universidad multifuncional. En este nuevo modelo la educación de la persona vuelve a ser el eje vertebrados central, sintetizando y superando los defectos de la universidad investigación y docente.

### Características de la Tutoría

La tutoría se define como un proceso de acompañamiento durante la formación académica del alumno que se concreta mediante su atención, personalizada o grupal, por parte de un profesor, contando ambos con el respaldo de la infraestructura institucional, contribuye al logro del aprendizaje y el rendimiento académico, la orientación curricular y la orientación profesional. A continuación se describen las características básicas de la tutoría universitaria: Es una acción docente de orientación dirigida a impulsar y facilitar el desarrollo integral de los estudiantes en su dimensión intelectual, afectiva personal y social, en concordancia en un planteamiento de calidad desde la perspectiva del estudiante.

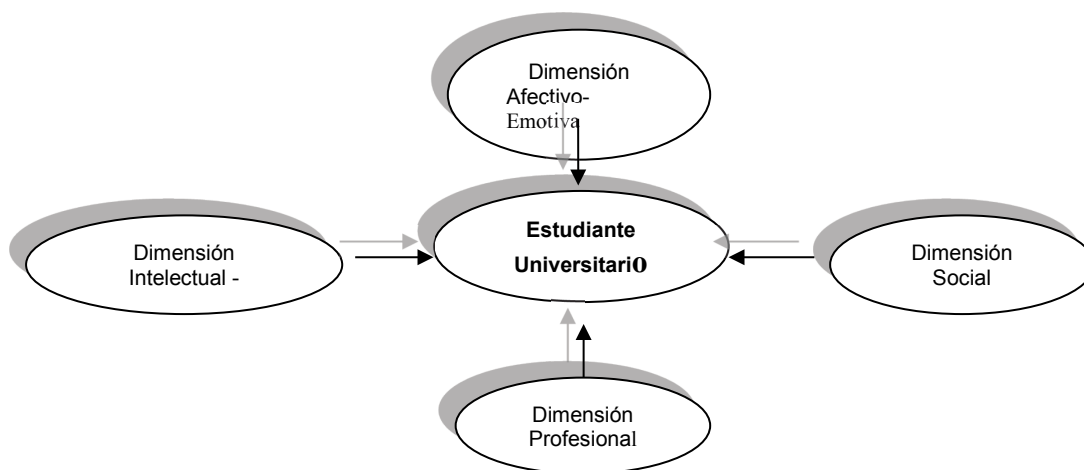
La tutoría contribuye a personalizar la educación universitaria, en la medida que favorezca el proceso de maduración personal de los estudiantes universitarios, se reflejará en las decisiones académicas y vocacionales permitiendo que el alumno desarrolle una personalidad equilibrada, que le permita actuar con plenitud y eficacia en la sociedad y momento histórico que le toca vivir. La atención al estudiante constituye un elemento clave de calidad. La ratio de alumnos hace de la tutoría un recurso clave y sin alternativa. La tutoría canaliza y dinamiza las relaciones del alumnado con los diferentes segmentos de atención al estudiante, tanto d carácter administrativo (facilitando el proceso y la interpretación de la información), docente (contribuyendo a la comprensión del currículum formativo de los estudios y del significado y demanda de las diferentes materias), organizativo (favoreciendo la participación...) y de servicios (de orientación, culturales, de salud...). Es de este modo, un garante en el uso adecuado de los



diferentes recursos curriculares y extracurriculares que la institución pone a su alcance. La tutoría permite la integración activa del estudiante a la institución. No sólo porque facilita el acceso a la información, de una forma crítica y constructiva, sino porque estimula la implicación y participación de todos los niveles organizativos (Rodríguez Espinar, 2004).

*Dimensiones y Niveles de la Tutoría en el Desarrollo del Estudiante:* Desde un modelo de formación holístico, las dimensiones de la acción tutorial incluyen aquellas áreas relacionadas con el desarrollo personal del estudiante universitario: Dimensión intelectual cognitiva, dimensión afectivo-emotiva, dimensión social y dimensión profesional; la atención a estas dimensiones presenta diferencias importantes en función del tipo de universidad como se aprecia en la Figura 1.

Figura 1: Dimensiones del Desarrollo Personal del Estudiante Universitario.



En esta figura se muestra la representación gráfica de las dimensiones del desarrollo personal del estudiante universitario. Fuente: Elaboración propia.

Si se tiende a modelos integrales, encontramos tres niveles de intervención diferentes en la acción tutorial: La tutoría de materia que se ocupa de orientar al estudiante sobre temas relativos al los contextos disciplinares que el profesor expone en clase. La tutoría de carrera o de itinerario académico, se refiere al acompañamiento del estudiante a lo largo de sus estudios universitarios, en cuestiones generales relativas a los itinerarios curriculares, a la adaptación a la vida universitaria, a la mejora del rendimiento escolar, a la superación de la reprobación y a la salida de la conclusión de la carrera. La tutoría de asesora *mento* que corresponde a la tutoría del estudiante ante circunstancias personales y que es responsabilidad del profesor-tutor atender o bien derivar a instancias especializadas de la propia universidad. Dentro del contexto universitario, la planificación de la secuencia y el desarrollo de estas dimensiones dependen de la interrelación de los diferentes factores relacionados con la institución, con los estudios específicos y con los propios estudiantes:

*Las características de la institución:*, incluyendo aspectos que irán desde la propia ideología hasta el grado de profesionalización. *Las características de los estudios*, en cuanto al grado de dificultad de la carrera, con ratios de abandono y fracaso elevados. Las características de los estudiantes hacen necesario marcar diferencias en la intervención, la homogeneidad de los estudiantes de la DES de ingeniería es mayor donde predominan estudiantes de tiempo completo a diferencia de la DES de ciencias sociales en donde aparecen diferencia muy marcadas entre estudiantes de turnos, diurnos, sabatinos, sistema abierto y a distancia, donde la tasa de estudiantes adultos con un proyecto profesional claro y/o ya insertados en el campo profesional, que buscan una mayor proyección contrasta con los jóvenes de turnos matutinos sin la experiencia laboral y con un futuro menos definido y claro.



*Servicios de Tutoría en Apoyo al Aprendizaje de los Estudiantes:* A continuación pondremos los indicadores que establece la guía de los CIEES, categoría 6 correspondiente a servicios de apoyo a los estudiantes, tabla 2, indicadores que son parte fundamental de la evaluación de programas educativos en proceso de acreditación (CIEES, 1994). Donde la existencia y cobertura de los servicios de tutoría, así como de otras formas de atención que orienten al estudiante en lo relativo al programa educativo y, a la organización de su trayectoria escolar, son:

- a) Tutoría individual;
- b) Apoyo en el diseño de la trayectoria escolar del estudiante;
- c) Apoyo a estudiantes rezagados; optimación del tiempo de dedicación.
- d) La relación docente-alumno es adecuada a los requerimientos del programa de tutoría.

*Número total de estudiantes/Número de PTC*

Tabla 2: Categoría 6, Servicios De Apoyo A Los Estudiantes.

<b>Categoría 6: Servicios de apoyo a los estudiantes</b>	
<b>32. Asesoría de apoyo al aprendizaje (Complementario)</b>	
¿Están satisfechos los estudiantes con el programa de asesoría?	
¿Participa en el programa de asesorías todo el personal académico?	
¿Permite la estructura del personal académico una atención personalizada a los estudiantes?	
¿Es la relación docente-alumno óptima?	
¿De qué manera se fomenta una buena comunicación entre el alumno y el docente para afianzar el aprendizaje?	
<b>33. Servicios de tutoría en apoyo al aprendizaje de los estudiantes (Esencial)</b>	
¿Existen estudios que detecten las necesidades de este programa?	
¿Quiénes son los responsables de efectuar estas tareas?	
¿Están satisfechos los estudiantes con el programa de tutoría?	
¿Cómo se evalúa la eficacia del programa de tutoría?	
¿Cómo se asegura que la difusión del mismo alcance 100% de los estudiantes?	
<b>34. Programa de apoyo para la inserción laboral (Complementario)</b>	
¿Existe un programa de orientación profesional para los estudiantes?	
¿Se han realizado estudios que detecten necesidades del mercado laboral?	
¿Quiénes son responsables de efectuar estas tareas?	
¿Están satisfechos los estudiantes con el programa de orientación profesional?	
¿Cómo se evalúa la eficacia del programa de orientación profesional?	
¿Cómo se asegura una difusión adecuada del mismo?	
<b>35. Actividades complementarias para la formación integral (Complementario)</b>	
¿Se establecen actividades para la formación integral del estudiante?	
¿Se promueve su participación?	
¿Existen estudios que detecten las necesidades de formación integral de los estudiantes?	
¿Quiénes son los responsables de efectuar estas actividades?	
¿Están satisfechos los estudiantes con las actividades de formación integral que se realizan?	
¿Cómo se mide la eficacia de las actividades destinadas a la formación integral?	
¿Cómo se promueve su participación?	
¿Cómo se mide la eficacia del programa?	
¿Cómo se evalúan las actividades complementarias para la formación integral?	
¿Qué decisiones se toman a partir de los resultados de la evaluación de las actividades complementarias para la formación integral?	
¿Cómo se asegura que la difusión del mismo alcance al 100% de los estudiantes?	
<b>36. Programa de enseñanza de idiomas (Complementario)</b>	
¿Forma parte del plan de estudios el aprendizaje de un idioma?	
¿Cómo se promueve la participación del estudiante?	
¿Cómo se evalúa el programa de enseñanza de idiomas?	
¿Qué decisiones se toman a partir de los resultados de la evaluación del programa de enseñanza de idiomas?	
¿Mediante que mecanismos se difunde el programa de enseñanza de idiomas?	
<b>37. Programa de becas (Complementario)</b>	
¿Cómo está estructurado el programa de becas?	
¿Cómo opera el programa de becas?	
¿Qué participación tiene el programa educativo en el Programa Nacional de Becas para la Educación Superior?	
¿Mediante que mecanismos se difunde y promueve el programa de becas?	
<b>38. Reconocimiento a los estudiantes de alto desempeño (Complementario)</b>	
¿Existe un programa que reconozca a los estudiantes de alto rendimiento?	
¿Son adecuados los procedimientos para otorgar los reconocimientos?	
¿Cómo se asegura que la difusión del mismo alcance al 100% de los estudiantes?	



*Los indicadores 32 a 38 corresponden a la numeración de la guía original de los CIEES.*

### La Compleja Visión de la Tutoría: a Modo de Conclusión

Se ha iniciado este artículo con una revisión histórica de la evaluación educativa en México y su relación con la calidad educativa en el sistema de educación superior en los diferentes marcos de universidad, que da como resultado una visión que podemos definir como <<compleja>> en tanto que coexisten y en ocasiones se solapan, diferentes concepciones de la tutoría y el rol del tutor. Nos atrevemos a decir que el interés actual por la tutoría universitaria, nace como un intento de dar respuesta a las nuevas necesidades de la institución universitaria y de los estudiantes que acceden a ella. Hemos de destacar que en los últimos años haya crecido de forma significativa el número de universidades y de carreras que han puesto en marcha programas institucionales de tutoría, como también el número de equipos dirigentes de universidades que se interesan por la tutoría universitaria y el convencimiento de que los planes de acción tutorial se inscriben dentro de las medidas de calidad de las instituciones universitarias.

Estos aspectos nos permite afirmar que la tutoría no es ya sólo una realidad, sino un elemento a futuro que permitirá contribuir a uno de los retos que tiene la universidad del siglo XXI: el desarrollo del capital humano.

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Zoila Margarita García Ríos, Ingeniero Civil, Doctoranda en Docencia e Innovación de la Educación Superior de la Universidad de Oviedo, Profesor Investigador de TC y Coordinadora del Programa de Tutoría Académica de la Facultad de Arquitectura, integrante del Cuerpo Académico N° 44 “Docencia, Orientación y Tutoría en Educación Superior de la Universidad Michoacana de San Nicolás de Hidalgo. [zomagari@gmail.com](mailto:zomagari@gmail.com)

Alma Rosa García Ríos, Química Farmacobióloga, Maestría en Docencia Superior, por el CIDEM, Profesor Investigador de tiempo completo, Tutora de Diversidad Cultural en la Facultad de QFB, integrante del Cuerpo Académico N° 44 “Docencia, Orientación y Tutoría en Educación Superior, de la Universidad Michoacana de San Nicolás de Hidalgo. [garialamaro@yahoo.com](mailto:garialamaro@yahoo.com)

Marcela del Toro Valencia, Médico General, Especialidad en Psiquiatría, Maestría en Sicitoterapia Familiar, por la UVAQ. Profesor de T.C. adscrita al Centro de Didáctica y Comunicación Educativa, Formador de Tutores y Tutora externa de la Fac. de Arq. Profesora en la Fac. de Psicología, Miembro integrante del Cuerpo Académico N° 44 “Docencia, Orientación y Tutoría en Educación Superior de la Universidad Michoacana de San Nicolás de Hidalgo. [didáctica.marcelad@gmail.com](mailto:didáctica.marcelad@gmail.com)

Marta Alicia Méndez Toledo, Doctora en Arquitectura por la UNAM, Doctoranda en Docencia e Innovación de la Educación Superior de la Universidad de Oviedo, Profesor Investigador de TC. Integrante del Cuerpo Académico N° 44 “Docencia, Orientación y Tutoría en Educación Superior de la Universidad Michoacana de San Nicolás de Hidalgo. [mendeztoledo@gmail.com](mailto:mendeztoledo@gmail.com)



# ANÁLISIS DE LA PERDIDA DE LA LIQUIDEZ DE LAS EMPRESAS POR LA FACTURACIÓN A CRÉDITO AL SECTOR PÚBLICO REALIZADAS POR LAS PERSONAS MORALES EN EL CIERRE DEL EJERCICIO FISCAL.

César Heredia López, Universidad de Colima, México  
Hugo Salvador Álvarez Mancilla, Universidad de Colima, México  
Héctor Priego Huertas, Universidad de Colima, México  
Roberto Espíritu Olmos, Universidad de Colima, México  
Hugo Martín Moreno Zacarías, Universidad de Colima, México

## RESUMEN

*Uno de los problemas que afecta el funcionamiento óptimo de una empresa, es la disminución de su liquidez. En el presente proyecto abordaremos este problema y sus repercusiones originado por el excesivo pago del Impuesto Sobre la Renta (ISR), cuando las personas morales dedicadas a la innovación tecnológica realizan ventas a crédito al sector público.*

*Estas empresas realizan estrategias, para evitar el pago del ISR, y las cuales no están soportadas con fundamentos legales, ocasionados por el desconocimiento de las leyes fiscales. La finalidad del proyecto es desarrollar las estrategias adecuadas, que eviten la realización de pagos excesivos del ISR y que estos originen una disminución de la liquidez de las empresas, todo fundamentado con las leyes fiscales.*

*Palabras clave. Liquidez, créditos, sector público, personas morales.*

## ANALYSIS OF THE LOSS OF THE LIQUIDITY OF THE COMPANIES BY BILLING TO CREDIT TO THE PUBLIC SECTOR CARRIED OUT BY THE MORALES AT THE CLOSE OF THE FISCAL YEAR

### ABSTRACT

*One of the problems affecting the optimum performance of a company, is the decline in its cash flow; In this project we will address this problem and its repercussions caused by the over-payment of income taxes (ISR) when the legal entities engaged in technological innovation make sales on credit to the public sector. These companies carry out strategies to avoid paying income taxes, and which are not supported with legal basis, caused by ignorance of tax laws. The project aims to develop appropriate strategies to prevent the realization of income tax overpayments and these give a decrease in the cash flow of the companies, all based in the tax laws.*

**KEY WORDS:** Liquidity, credit, public sector entities.

### INTRODUCCIÓN

Los empresarios en México, han intentado mantenerse aún con los elementos en contra que actualmente se encuentran en toda la república Mexicana, como son la carga tributaria implementada por el gobierno federal para aumentar la recaudación fiscal; y el aumento de la inseguridad ocasionado una disminución en la inversión empresarial. Los inversionistas se encuentran en su mayoría en una crisis económica, ocasionando una disminución en sus ingresos y el cierre de algunos negocios ya establecidos.



La carga tributaria que pesa hoy en día en los empresarios, provoca que aun cuando estos deseen cumplir con todas sus obligaciones tributarias, la disminución en su liquidez se los impide, ocasionando el incumplimiento en sus obligaciones fiscales. Al intentar evadir el fisco las empresas dejan de cumplir con sus obligaciones fiscales de forma correcta, poniendo a estas en riesgo, ya que toman decisiones incorrectas que las llevan a la defraudación fiscal.

El pago del Impuesto Sobre la Renta en las personas morales que tienen ventas a crédito y sobre todo aquellas empresas que su principal cliente es el gobierno, ocasiona un pago mensual o anual sobre un ingreso no cobrado, que le afecta a la liquidez de una empresa.

La presente investigación tiene como objetivo el otorgar a los empresarios que realizan sus operaciones comerciales mediante la figura de persona moral; y realizan ventas a crédito, los conocimientos y las herramientas legales necesarias para poder realizar una estrategia adecuada para el pago de sus impuestos y no les ocasione una disminución en su liquidez y de esa manera puedan promover el desarrollo de las empresas. Con lo anteriormente expuesto se realiza una investigación descriptiva de acuerdo al caso de pérdida de liquidez en sus flujos de efectivo, por realizar facturaciones anticipadas que repercuten en el pago de los impuestos.

#### Planteamiento del problema

En México se encuentran empresas, que prestan servicios de innovación tecnología al sector público, la mayoría de las ocasiones el ser proveedor de este sector, trae consigo la falta de liquidez para poder solventar las ventas a crédito que se realizan a este sector; este problema se aumenta al momento de expedir un comprobante fiscal para las empresas que están registradas ante la Secretaría de Hacienda y Crédito Público, como Personas Morales esto por la forma de acumulación de sus ingresos.

El tener que pagar un impuesto sobre un ingreso no cobrado origina una disminución en el flujo de efectivo, y en ocasiones el no tener suficiente efectivo para poder realizar el pago correspondiente. Esto ocasiona que las empresas realicen estrategias para disminuir su carga fiscal y muchas veces estas las llevan a caer en defraudación fiscal, porque la mayoría de los empresarios buscan el pagar menos impuestos, cuando por ética y por ley debemos de contribuir con el gasto público. La disminución en la liquidez de las empresas repercute en su funcionamiento óptimo, por lo que es necesario analizar las repercusiones ocasionadas por esta; al igual que las estrategias necesarias para evitar estas disminuciones.

#### OBJETIVO GENERAL

Identificar las repercusiones en el cumplimiento de sus obligaciones fiscales y en la liquidez de las empresas en el Estado de Colima del régimen general de ley cuando realizan ventas a crédito al sector público y desarrollar las estrategias adecuadas para disminuir estas repercusiones.

#### OBJETIVOS ESPECÍFICOS

- 1.- Identificar las repercusiones que ocasiona la falta liquidez en las empresas en México.
- 2.- Evaluar si las ventas a crédito de las empresas al sector público originan una disminución en su liquidez.
- 3.- Evaluar si la implementación de estrategias fiscales en las empresas del régimen general de ley en estado de colima, favorece a la liquidez de estas.
- 4.- Evaluar si la implementación de estrategias fiscales, evita riesgos y da seguridad en el cumplimiento de las obligaciones fiscales.

Hipótesis



H1.- A mayor conocimiento en las repercusiones de liquidez, menor será la pérdida durante el ejercicio fiscal.

H2.-A mayor facturación de crédito en el sector público, menor será la liquidez que se tendrá en el ejercicio fiscal.

### Preguntas de investigación

De lo anterior, se originan las siguientes preguntas de investigación.

¿Cuándo se acumulan los ingresos en las personas morales?

¿En que afecta la falta de liquidez a las empresas?

¿Cuáles son las estrategias fiscales adecuadas para favorecer la liquidez de la empresa?

### Justificación

Las empresas de innovación de tecnología en México, que realizan ventas a crédito en el sector público, pueden llegar a tener problemas de liquidez, si estas no recuperan esas cuentas por cobrar de manera rápida, debido a que estarán trabajando con un nivel de flujo de efectivo menor.. Para los efectos del artículo 17 de esta Ley, se considera que los ingresos se obtienen, en aquellos casos no previstos en otros artículos de la misma, en las fechas que se señalan conforme a lo siguiente tratándose de:

I. Enajenación de bienes o prestación de servicios, cuando se dé cualquiera de los siguientes supuestos, el que ocurra primero:

a) Se expida el comprobante que ampare el precio o la contraprestación pactada.

b) Se envíe o entregue materialmente el bien o cuando se preste el servicio.

c) Se cobre o sea exigible total o parcialmente el precio o la contraprestación pactada, aun cuando provenga de anticipos.”Diario Oficial de la Federación (D.O.F., 2010)

Lo que provoca que estas tengan todavía una disminución más en su flujo de efectivo, porque al momento de considerar como ingreso un comprobante que ampare el precio o la contraprestación pactada, provoca que pague sobre ingresos no cobrados. Lo que ocasiona que las empresas deban de absorber el pago de impuestos, ocasionando una disminución en su flujo de efectivo de manera considerable a estas, y más aun cuando el pago es alto y salta de un ejercicio a otro. En el estado de Colima existen diversas empresas que se encuentran en esta situación ante el gobierno del estado, y muchas de ellas tienen como principal cliente a este, por lo que el pago del Impuesto Sobre la Renta les afecta considerablemente a su flujo de efectivo. Lo que origina que las empresas realicen estrategias que les ayuden a evitar el pago de impuestos.

La mayoría de las estrategias que realizan las empresas colimenses son inadecuadas, y muchas de ellas son tomadas sin el conocimiento de las leyes fiscales, provocando que caigan en evasión fiscal. La evasión fiscal constituye un acto que además de disminuir la recaudación fiscal, provoca que los que la realicen estén infringiendo la ley. Torres ( 2001), menciona “por medios de engaños o aprovechamientos de errores... obtenga un beneficio indebido con perjuicio del fisco federal”, se estará cometiendo un delito fiscal.

La realización de estrategias no adecuadas puede tener grandes repercusiones negativas, en la empresa ya que pueden llegar a ejercer acciones en contra de estas empresas, el fisco. La creación de impuestos, que afectan al flujo de efectivo de las empresas, ocasiona que estas no puedan hacer frente a sus operaciones comerciales diarias, realizar inversiones, generar empleos y pagar sus contribuciones. Por lo que la mejor manera de poder hacer frente a todas estas dificultades hoy en día, es el implementar estrategias a través de un modelo de planeación fiscal. “Aunque la planeación fiscal ha sido menospreciada por



diversas razones: resalta la falta de un conocimiento preciso de las disposiciones fiscales y la incertidumbre de incurrir en defraudación fiscal.” Sánchez (2011),.

## MARCO TEÓRICO

La investigación sobre los problemas que causan la crisis de liquidez en las empresas se ha realizado en diferentes regiones, tanto del país como en el extranjero. Un ejemplo de estas investigaciones es la realizada en Cuba donde se abordó como uno de los problemas el que se menciona a continuación:

“Una crisis de liquidez más acusada indica que la empresa es incapaz de satisfacer sus deudas y obligaciones corrientes. Ello puede dar lugar, en las economías de mercado, a una venta forzosa de inversiones y activos a largo plazo y, en su forma más grave, a insolvencia y quiebra. Para sus propietarios implicará reducción de la rentabilidad y oportunidad del dinero y pérdida total o parcial de la inversión de capital.” Gutiérrez (2005),

Otro ejemplo de las investigaciones sobre la liquidez en las empresas es la realizada en Baja California con el título de “Restricciones de liquidez en microempresas y la importancia del financiamiento informal en Baja California” Ramírez (2009),

Como se puede notar el problema de liquidez en las empresas ya se ha estudiado de manera internacional, así como de manera nacional, por lo que el estudio que se pretende realizar no es nuevo, pero la diferencia entre los estudios antes mencionados y el nuestro es que se analizara el problema sobre un enfoque fiscal, es decir como el pago de impuestos afecta la liquidez de la empresa y viceversa.

Ya que los empresarios al verse bajo la falta de liquidez, no cumplen con sus pagos de impuestos de manera correcta y oportuna. Y en ocasiones realizan estrategias fiscales incorrectas por el desconocimiento de las leyes fiscales.

### Liquidez

“Es la facilidad con que se puede cambiar por dinero el objeto de la inversión. Al invertir habremos puesto dinero a cambio de un activo y nos interesa la facilidad para andar el camino inverso.” (Companys R. y Corominas A., 1998). “Capacidad de un activo de convertirse en efectivo, sin una concesión importante de precio.” Wachowicz (2002),

“Significa que uno tiene los medios para realizar un pago inmediato por alguna compra o liquidar una deuda que ha vencido. Falta de liquidez, es una situación en la cual uno tiene suficiente riqueza para pagar la compra o liquidar la deuda, pero no tiene los medios para pagarla inmediatamente.” Bodie (1999), “Calidad del activo de un banco que puede transformarse fácilmente en dinero efectivo. Relación entre el conjunto de dinero en caja y de bienes fácilmente convertibles en dinero, y el total del activo, de un banco u otra entidad.” Real Academia Española. R.A.E (2001),

Empresa “Es un concepto económico :Organización económica integradora de personas y del trabajo que éstas realizan, Procura satisfacer necesidades y carencias presentes en los mercados, con los bienes que produce o comercializa, o con los servicios que presta, Su principal orientación no es producir para el autoconsumo, Busca la obtención de beneficios, con independencia del destino que dé al beneficio obtenido, Cuenta con medios materiales y aportaciones dinerarias, Está sometida a riesgos.” Nieto (2000), “Unidad económica que dan un superávit a los empresarios privados, quedando excluidas las empresas públicas, cooperativas, etc.” Gil (2007),

“Puede definirse en esta interpretación económica como toda actividad de combinación de factores, cuyos comportamientos están definidos por sus propias estructuras, en primer lugar, y por el entorno en cuanto afecta a la disposición de los factores de producción, así como a la colocación de sus programas de



productos y servicios.”García(1994). “Desde un punto de vista macroeconómico las empresa son las unidades de produccion del modelo. A efectos del modelo, la principal función de la empresa representativa es transformar factores en producción final.”Gimenez(1999),

“Acción o tarea que entraña dificultad y cuya ejecución requiere decisión y esfuerzo. Unidad de organización dedicada a actividades industriales, mercantiles o de prestación de servicios con fines lucrativos. Lugar en que se realizan estas actividades.”Real Academia Española. R.A.E(2001)

### Ventas

“Es la ciencia que se encarga del intercambio entre un bien y/o servicio por un equivalente previamente pactado de una unidad monetaria, con el fin de repercutir, por un lado, en el desarrollo y plusvalía de una organización y nacion y por otro, en la satisfacción de los requerimientos y necesidades del comprador. Para ello, se basa en una serie de tecnicas de comunicación, psicología y conocimientos técnicos; para informar de los beneficios y convenencia del intercambio a favor de ambas partes.”Parra (2002),

“Son el proceso que inicio con la identificación del cliente y sus necesidades para proveerlo de información que los persuade de realizar un intercambio.”Lerema (2007).

“Son los incrementos en los beneficios económicos, producidos a lo largo del ejercicio, en fomra de entradas o incrementos de valor de los activos, o bien como decrementos de las obligaciones, que dan como resultados aumentos del patrimonio neto, y no estan relacionados con las aoprtaciones de los propietarios a este patrimonio.”Romero (2005),

“Se definen en un sentido amplio, como aumentos en los beneficios economicos que tienen lugar durante el periodo contable, y que comportan un incremento en el patrimonio neto distinto del derivado de aportaciones de los accionistas. Tales beneficios económicos se producen en forma de entrada de flujos de tesorería o incremento de valor de otros activos, o bien, como decremento de los pasivos.”Julve (2007),

### Credito

“Ventas a crédito es aquella operación en la cual un sujeto enajena una determinada cantidad valores, entregado inicialmente en concepto de garantía un porcentaje del importe de la venta, y posteriormente, antes de que transcurra un determinado período de tiempo, la cantidad y clase de valores enajenada, que permite la venta de valores al descubierto, o sea, sin ser titular de los mismos.”UCAB (2002).

“Credito es la posibilidad de obtener dinero, bienes o servicios sin pagar en el momento de recibirlos, a cambio de una promesa de pago realizada por el prestatario de una suma pecunaria debidamente cuantifiacada en una fecha determinada en el futuro.

El credito interempresarial o comercial es la venta de bins o servicios mediante un acuerdo entre proveedor y cliente de aplazar el pago del intercambio comercial a una fecha determinada en el futuro.”Brachfield(2003).

### Sector Público

“Es aquel en que se aplica la Macro-Dirección, se el estatuto de la organización publico o privado, pertenezca ésta o no a la economia comercial o a la no comercial.” Laufer (1984).

“Incluye al gobierno, a los ministerios económicos, al banco emisor y a sus órganos de gobierno, a todas las autoridades y organismos públicos con competencias en la determinación de los impuestos, en la imposición de multas, sanciones, en la concesión de ayudas y subvenciones públicas, en cualquier otra actividad con contenido económico. Además de incluir a la mayoría de los organismos del poder



ejecutivo, esta definición de sector público también incluye a los poderes legislativo y judicial.”Gimenez(1999).

“Es el que comprende todos los órganos legislativos, ejecutivos y judiciales del Estado, establecidos a través de los procesos políticos, que comprende tanto los órganos del gobierno central que ejercen la autoridad y además comprende los organismos públicos independientes.”Gonzalo (2004).

### Impuestos

“Son aquellas cantidades que el sector público detrae del sector privado de forma coactiva como medio de contribuir a la financiación general de la actividad pública. Esta definición pone de manifiesto que la característica que define a un ingreso público como impuesto es la coactividad. Esto es, el Sector Público determina unilateralmente la cantidad a pagar y los agentes privados están obligados a pagar esta cantidad sin contrapartida directa.

Que los impuestos no tengan contrapartida significa que, quien los paga, no adquiere en general un derecho a recibir más prestaciones públicas que quien no los paga y quien paga más impuestos no adquiere un derecho a mayores prestaciones que quien paga menos.”Albie (2009).

“Son las contribuciones establecidas en ley que deben pagar las personas físicas y morales que se encuentran en la situación jurídica o de hecho prevista por la misma.” D.O.F (2011). “Tributo que se exige en función de la capacidad económica de los obligados a su pago.

Directo.El que grava las fuentes de capacidad económica, como la renta y el patrimonio. Indirecto, el que grava el consumo o gasto. Revolucionario, sistema montado por una organización terrorista para financiarse mediante extorsión y amenazas.”Real Academia Española (2001).

### Persona Moral

“Son personas morales:La nación, los estados los municipios;Las demás corporaciones de carácter público reconocidas por la ley;Las sociedades civiles o mercantiles;Los sindicatos, las asociaciones profesionales y las demás que se refiere la fracción XVI del artículo 123 de la Constitución Federal;Las sociedades cooperativas y mutualistas;Las Asociaciones distintas de las enumeradas que se propongan fines políticos, y científicos, artísticos, de recreo o cualquiera otro fin lícito, siempre que no fueren desconocidas por la ley; y Las personas morales extranjeras de naturaleza privada, en los términos del artículo 2736.”D.O.F (1928).

“La Ley del Impuesto Sobre la Renta (LISR), señala que cuando en esta Ley se haga mención a persona moral, se entienda comprendida, entre otras:

Las sociedades mercantiles,los organismos descentralizados que realicen preponderantemente actividades empresariales, las instituciones de crédito.

Las sociedades y asociaciones civiles y la asociación en participación cuando a través de ella se realicen actividades empresariales en México.”D.O.F (2010).

### La Ley General de Sociedades Mercantil menciona los siguiente:

“Artículo 1o.- Esta Ley reconoce las siguientes especies de sociedades mercantiles: Sociedad en nombre colectivo; comandita simple, responsabilidad limitada, anónima, comandita por acciones, cooperativa.”D.O.F (2009).



### Ejercicio Fiscal

El Código Fiscal de la Federación marca lo siguiente:

“Artículo 11.- Cuando las leyes fiscales establezcan que las contribuciones se calcularán por ejercicios fiscales, éstos coincidirán con el año de calendario. Cuando las personas morales inicien sus actividades con posterioridad al 1 de enero, en dicho año el ejercicio fiscal será irregular, debiendo iniciarse el día en que comiencen actividades y terminarse el 31 de diciembre del año de que se trate.

En los casos en que una sociedad entre en liquidación, sea fusionada o se escinda, siempre que la sociedad escidente desaparezca, el ejercicio fiscal terminará anticipadamente en la fecha en que entre en liquidación, sea fusionada o se escinda, respectivamente. En el primer caso, se considerará que habrá un ejercicio por todo el tiempo en que la sociedad esté en liquidación.”D.O.F (2011).

En el capítulo I de la Ley del Impuesto Sobre la Renta se mencionan los ingresos acumulables para la persona moral los cuales se resumieron de la siguiente manera. Las personas morales residentes en el país, incluida la asociación en participación, acumularán la totalidad de los ingresos en efectivo, en bienes, en servicio, en crédito o de cualquier otro tipo, que obtengan en el ejercicio, inclusive los provenientes de sus establecimientos en el extranjero. El ajuste anual por inflación acumulable

No se consideran ingresos los que obtenga el contribuyente por aumento de capital, por pago de la pérdida por sus accionistas, por primas obtenidas por la colocación de acciones que emita la propia sociedad o por utilizar para valuar sus acciones el método de participación ni los que obtengan con motivo de la revaluación de sus activos y de su capital.

### Cuadro Esquemático De Los Ingresos Totales

TOTAL INGRESOS (ARTICULO LISR)	DE	ACUMULABLES	Efectivo Bienes Servicios Crédito Cualquier Establecimientos			Tipo
			Otro		Extranjeros	
	17					

Fuente: Corral Moreno 2011.



## ANÁLISIS Y DISCUSIÓN DE RESULTADOS

### Momento De Acumulación De Los Ingresos (Persona Moral)

La LISR considera que los ingresos se obtienen, en aquellos casos no previstos en otros artículos de la misma, en las fechas que se señalan conforme a lo siguiente tratándose de: Enajenación de bienes o prestación de servicios, cuando se dé cualquiera de los siguientes supuestos, el que ocurra primero, Se expida el comprobante que ampare el precio o la contraprestación pactada, se envíe o entregue materialmente el bien o cuando se preste el servicio, se cobre o sea exigible total o parcialmente el precio o la contraprestación pactada, aun cuando provenga de anticipos. Cuando se acumula el ingreso al momento en que se expide el comprobante que ampare la contraprestación puede afectar considerablemente como se observa en la siguiente tabla:

#### Caso Practico

	EJEMPLO 1	EJEMPLO 2	EJEMPLO 3
FACTURADO	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
COBRADO	\$ 1,000,000.00	\$ 300,000.00	\$ -
INGRESO ACUMULADO	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
ISR X PAGAR	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
EFFECTIVO DISPONIBLE	\$ 700,000.00	\$ 0.00	-\$ 300,000.00

Fuente: Elaboración Propia

En los tres ejemplos el ingreso acumulado es de \$1,000,000.00 debido a que esa es la cantidad que se facturo en el ejercicio y en la fila de los cobrado se refiere a la cantidad que fue pagada de los ingresos facturados, este dato se requiere para obtener el flujo de efectivo.

En el ejemplo 1 se facturo \$1,000,000.00 y fueron cobrados los ingresos facturados por lo que se tiene el efectivo para poder realizar el pago del impuesto de los \$300,000.00 y la empresa tiene disponible los \$700,000.00 para realizar operaciones en la empresa.

En el ejemplo 2 se facturo \$1,000,000.00 y fueron cobrados \$500,000.00 de los ingresos facturados por lo que se tiene el efectivo para poder realizar el pago del impuesto de los \$300,000.00 y la empresa tiene disponible solo \$0 para realizar operaciones en la empresa .

En el ejemplo 3 se facturo \$1,000,000.00 y fueron cobrados \$0 de los ingresos facturados por lo que no se tiene el efectivo para poder realizar el pago del impuesto de los \$300,000.00 y la empresa tiene un saldo negativo en el efectivo disponible.



Como se puede notar en los ejemplos mencionados anteriormente la empresa está obligada al pago de los \$300,000.00 aunque no los haya cobrado afectando a su flujo de efectivo y en el peor de los casos, obligando a la empresa a endeudarse para poder realizar un pago de impuesto.

Se podría llegar a la sencilla conclusión de que la empresa solo facture la cantidad que se cobrada; pero en la mayoría de las ocasiones cuando se realiza ventas al sector público, se debe facturar el total de la operación y esperar la fecha de pago que se puede retrasar varios meses.

Cuando sucede esto ocasiona que la empresa sea afectada por el pago de este impuesto y ocasiona que la empresa no realice el pago correctamente, no pueda seguir con sus operaciones de forma normal o que contraiga una deuda para poder realizar el pago.

## CONCLUSIONES

En la actualidad el pago de impuestos es uno de los factores que todo empresario debe de analizar escrupulosamente, ya que el pagar impuestos excesivos, es tan malo como el no pagarlos. El pago de nuestras contribuciones no deban de ser excesivos, sino que las empresas deben de optimar el pago de sus contribuciones, buscando que esta se apegue a los lineamientos legales establecidos por las normas jurídicas; y así poder canalizar los recursos para incrementar su productividad y fortalecer su planta de empleos.

La disminución en la liquidez de las empresas repercute en su funcionamiento óptimo, por lo que es necesario mantener un pago de impuestos optimo que no perjudique el flujo de efectivo de las empresas. Las empresas que tributan en el régimen general de ley; de personas morales son las que deben de tener un buen control fiscal para poder tener un correcto y optimo pago de sus contribuciones y no dañen su flujo de efectivo, aun y cuando realicen sus operación de crédito con el sector publico

## RECOMENDACIONES

Se recomienda entonces que las empresas, personas morales tengan un control adecuado de sus flujos de efectivo, ya que esto le puede representar perdida de liquidez en sus operaciones. Así como buscar la manera de realizar un contrato para no facturar sus ventas de crédito con el sector público, ya que estos duran un período promedio de ocho meses para liquidar a sus proveedores, por consiguiente , pierden liquidez y tienen que pagar un impuesto por una facturación anticipada.

Es importante pues revisar todas sus operaciones con sus clientes y no estar en este supuesto, ya que ponen en riesgo su situación financiera de la empresa.

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## BIOGRAFÍA

César Heredia López, Contador Público, estudiante del último semestre de la Maestría en Ciencias Administrativas en la Facultad de Contabilidad y Administración de Colima. Universidad de Colima, México. Correo electrónico [cesar\\_hlopez@hotmail.com](mailto:cesar_hlopez@hotmail.com).

Roberto Espíritu Olmos es Doctor en Dirección de Empresas por la Universidad Complutense de Madrid España. Profesor de tiempo completo en la Facultad de Contabilidad y Administración de Tecomán, Colima México. Se puede contactar a la Facultad de Contabilidad y Administración de la Universidad de Colima, Km 40.5 carretera Colima-Manzanillo, correo electrónico [olmos@uacol.mx](mailto:olmos@uacol.mx)

Héctor Priego Huertas es Maestro en Finanzas. Profesor de tiempo completo en la Facultad Contabilidad y Administración de Tecomán, Colima México. Se puede contactar a la Facultad de Contabilidad y Administración de la Universidad de Colima, Km 40.5 carretera Colima-Manzanillo, correo electrónico [hpriego@uacol.mx](mailto:hpriego@uacol.mx)

Hugo Martín Moreno Zacarías es Maestro en Administración. Profesor de tiempo completo en la Facultad de Contabilidad y Administración de Tecomán, Colima México. Se puede contactar a la Facultad de Contabilidad y Administración de la Universidad de Colima, Km 40.5 carretera Colima-Manzanillo, correo electrónico [hugmor@uacol.mx](mailto:hugmor@uacol.mx)

Hugo Salvador Álvarez Mancilla, Contador Público, estudiante del último semestre de la Maestría en Ciencias Administrativas en la Facultad de Contabilidad y Administración de Colima. Universidad de Colima, México. Correo electrónico [chava862008@gmail.com](mailto:chava862008@gmail.com)



# EFFECTOS DE LA DISCREPANCIA FISCAL EN LAS PERSONAS FÍSICAS DEL RÉGIMEN DE ACTIVIDAD EMPRESARIAL Y PROFESIONAL CUANDO NO DECLARAN SUS ENAJENACIONES EN MÉXICO

Hugo Salvador Álvarez Mancilla, Universidad de Colima, México

César Heredia López, Universidad de Colima, México

Héctor Priego Huertas, Universidad de Colima, México

Roberto Espíritu Olmos, Universidad de Colima, México

Hugo Martín Moreno Zacarías, Universidad de Colima, México

## RESUMEN

*Uno de los problemas que presentan las personas físicas contribuyentes de los diferentes impuestos que se pagan por tener una actividad preponderante y el resultado de obtener una posible utilidad del ejercicio fiscal es que pueda obtener erogaciones, gastos o inversión superiores a sus ingresos.*

*En su ciclo económico puede presentarse como una pérdida financiera en su liquidez, más sin embargo para efectos fiscales puede presentarse como una discrepancia fiscal, con ello se presentan problemas fiscales y aumenta el riesgo de perder su patrimonio e inversión. Con este supuesto las autoridades fiscales aplican el procedimiento de discrepancia fiscal, mismas que generan gastos al determinar créditos fiscales a las personas físicas por determinar que sus erogaciones son superiores a sus ingresos. Es importante saber que una persona física, aun cuando no esté inscrita en el Registro Federal de Contribuyentes, y realice en un ejercicio fiscal erogaciones superiores a los ingresos que hubiere declarado en ese mismo periodo, esta ante la presencia de una discrepancia fiscal.*

**PALABRAS CLAVE:** Discrepancia fiscal, Ingresos, Liquidez, Personas físicas

## ABSTRACT

*One of the problems that different tax payer individuals have about the different taxes they pay for having a predominant activity and the outcome of getting a possible tax profit for the year is that they can get expenditures, expenses or investment over their income. In its economic cycle can be presented as a financial loss in cash flow, however for tax purposes can be presented as a tax variance, this would have tax problems and increases the risk of losing their property and investment. With this assumption the tax authorities apply the tax variance procedure, the same generating costs in determining tax credits to individuals to determine their expenses are greater than their income. It is important to know that an individual, even though he is not registered in the Federal Taxpayer Registry, and perform in a fiscal year expenditures exceed revenues that have been declared in the same period, is the presence of a tax variance.*

**KEYWORDS:** Tax Wedge, Income, Liquidity, Individuals

## INTRODUCCIÓN

Las personas físicas del régimen de actividad empresarial que comercializan frutas y verduras al público en general, ya sea al mayoreo y menudeo, perciben ingresos en efectivo en grandes cantidades, las cuales ante la falta de cultura para declarar correctamente sus ingresos, utilizan ese dinero para adquirir bienes con dinero producto de la evasión de impuestos, lo que las lleva a incurrir en la Discrepancia Fiscal. Lagarda (2011). Discrepancia Fiscal, desde 1980 fue su nacimiento en la Ley del Impuesto Sobre la Renta



en su artículo 75, y con el gran avance tecnológico que el Sistema de Administración Tributaria.(SAT).Ha logrado obtener gracias a un préstamo del Banco Mundial por 10 millones de dólares con el único objetivo de reconfigurar sus sistemas informáticos para realizar de forma efectiva la recaudación y evitar que los contribuyentes tiendan a evadir impuestos. SAT (2009).

De acuerdo con Miranda,(2010). Menciona que en México el sistema tributario es complejo y costoso al tener multiplicidad de tasas y diversos regímenes especiales que alientan la cultura del no pago y conducen a que paguen más los que menos deberían, con un costo de cumplimiento excesivo para el contribuyente. Asimismo considera que una de las maneras de eficientar el sistema tributario es la simplificación. Con la presente investigación se hace un análisis a la Discrepancia Fiscal que incurren las personas físicas que perciben ingresos por la enajenación de frutas y verduras al mayoreo y menudeo, para que éstas tengan el conocimiento necesario, y con la aplicación correcta, evitar ser requeridos por la autoridad fiscal. Con lo anteriormente expuesto se realiza una investigación descriptiva de acuerdo a la situación de la discrepancia fiscal con relación a los ingresos y egresos del contribuyente que repercuten en el pago de los impuestos y pérdida de su liquidez.

### Planteamiento del problema

La Ley del Impuesto Sobre la Renta en su artículo primero, establece la obligación al pago de éste impuesto para quienes residan en México por todos los ingresos que perciban. Asimismo otorga la facultad a la autoridad fiscal en su artículo 107, para comprobar cuando las personas físicas realicen en un año de calendario erogaciones superiores a los ingresos aun y cuando estas no estén inscritas en el RFC y que no cumplan correctamente con dicho impuesto a lo que se le llama Discrepancia Fiscal.

Villarreal,(2006).menciona que es Discrepancia Fiscal cuando, “las autoridades tienen elementos o conocen de hechos que evidencien o hagan presumir una posible discrepancia entre los ingresos declarados por una persona y los gastos, adquisiciones de bienes o depósitos en inversiones financieras realizadas por ésta”. Uno de los problemas que existen en México cuando se incurre en la Discrepancia Fiscal se debe a la falta de una cultura en el pago de impuestos. Segura,(2011). Menciona que se requiere de programas y planes de educación fiscal como contribuyentes que permitan conocer las distintas opciones en materia fiscal sobre todo la pequeña y mediana empresa PyMES que carecen de una adecuada asesoría que les permita hacer frente a sus obligaciones fiscales. García (2010), menciona que otro de los problemas hoy en día es que en la declaración anual las personas físicas omiten manifestar ciertos datos informativos (flujos de recursos o ingresos exentos) y no dimensionan que, tal omisión conlleva a que se conviertan dichos datos en ingresos que generan el pago del Impuesto Sobre la Renta. Martínez (2010), menciona que el incumplimiento en las obligaciones fiscales se debe al desconocimiento básico de las obligaciones fiscales y la percepción no tangible de los beneficios sociales y económicos, los cuales tienen como implicaciones la evasión y un bajo nivel de cumplimiento voluntario.

### Objetivos

General: Encontrar las estrategias para no caer en una discrepancia fiscal, que permitan al contribuyente, personas físicas en no estar en este supuesto de ley.

Particular: Proporcionar una herramienta para que las personas físicas calculen correctamente sus impuestos relacionados a sus ingresos y egresos así mismo no caer en una discrepancia fiscal, por no registrar sus operaciones correctamente.

### Hipótesis

H1.-El desconocimiento a las leyes fiscales, mayor será la discrepancia fiscal de las personas físicas.



H2.-El no registro correcto de sus actividades preponderantes, mayor será el riesgo de caer en una discrepancia fiscal.

### Preguntas De Investigación

Por lo anterior nos lleva a cuestionar lo siguiente:

¿Cuáles son los ingresos por la actividad preponderante?.

¿Cómo es que las personas físicas que enajenan frutas y verduras al mayoreo y menudeo pueden incurrir en la Discrepancia Fiscal?.

¿Cuáles son las sanciones por Discrepancia Fiscal, para quienes tributan en el régimen de actividad empresarial y Profesional?.

### Justificación

En México, a Junio 2011, el total de contribuyentes inscritos en el Registro Federal de Contribuyentes está conformado por 35,106,000 registros activos de los cuales 1,365,000 son personas morales y 11,419,000 son personas físicas, incluidos 22,322,000 asalariados. SAT ( 2011).

Además se identificó a alrededor de 600 mil contribuyentes que en el ejercicio de 2009, recibieron depósitos y evadieron el pago del ISR, del total de contribuyentes 60 mil recibieron depósitos por montos superiores al régimen en el que están registrados, alrededor de 180 mil recibieron depósitos sin estar inscritos en el RFC y casi 300 mil recibieron depósitos que debieron declarar y no lo hicieron, ante esta situación busca recaudar alrededor de 5 millones de pesos. Segura (2011), menciona que se debe tener como consecuencia el cumplimiento de obligaciones ciudadanas sin menoscabo de que una adecuada planeación le generara a las empresas ahorros importantes en materia fiscal y se evitarán dolores de cabeza con las autoridades respectivas. Por lo que con esta Investigación se busca hacer una aportación a los contribuyentes que tributan en el régimen de actividad empresarial y profesional, al demostrarles de las consecuencias que pueden tener cuando la autoridad les detecte discrepancias en sus ingresos declarados y los determinados por ésta, los cuales al no ser aclarados correctamente les provocan sanciones y seguramente afectaciones en su patrimonio.

## **MARCO TEÓRICO**

### Persona física

De acuerdo con el Diccionario de la Real Academia Española se define como “Individuo de la especie humana”, mismo que no es definido de forma clara.

Nos remitimos al Código Civil para el Estado de Guanajuato mismo que define como Persona Física a “los individuos de la especie humana, desde que nacen hasta que mueren. Se reputa nacido el feto que, desprendido enteramente del seno materno, vive veinticuatro horas o es presentado vivo al Registro Civil”.

Carrasco (2008), la define como “todo aquel que es capaz de ejercer derechos y contraer obligaciones. Las personas pueden ser físicas o morales”.

Asimismo en la página de internet del SAT coincide y la define como “un individuo con capacidad para contraer obligaciones y ejercer derechos; pueden prestar servicios, realizar actividades comerciales, arrendar bienes inmuebles y trabajar por salarios”.

### Impuestos

El Diccionario de la Real Academia Española lo define como la “obligación dineraria establecida por la ley, cuyo importe se destina al sostenimiento de las cargas públicas”. Carrasco (2008), lo define como la “cantidad de dinero que debe pagar al Estado el habitante de un núcleo social determinado”. Jiménez



(2004), menciona que son aquellos recursos que el Estado obtiene mediante el ejercicio del poder de imperio, o sea por leyes que crean obligaciones a cargo de sujetos-individuos y entidades en la forma y cuantía que dichas leyes establezcan. Para el Servicio de Administración Tributaria lo define como: La prestación en dinero o en especie que establece el Estado conforme a la Ley, con carácter obligatorio, a cargo de personas físicas y morales para cubrir el gasto público y sin que haya para ellas una contraprestación o beneficio especial, directo o inmediato.

Hernández (2003), los define como: La obligación coactiva y sin contraprestación de efectuar una tramitación de valores económicos a favor del Estado y de las entidades jurídicamente autorizadas para recibirlos por un sujeto económico con fundamento en una Ley, siendo fijadas las condiciones de la prestación en forma autoritaria y unilateral por el sujeto activo de la obligación tributaria.

### Evasión Fiscal

Nos remitimos al Diccionario de la Real Academia Española la cual nos define como Evasión al “efugio para evadir una dificultad”, asimismo nos define como fiscal a lo “perteneiente o relativo al fisco o al oficio de fiscal”, por lo que podemos definir como evasión fiscal evitar ilegalmente una dificultad o una obligación fiscal ante el fisco. Carrasco (2008), la define como “Eludir el pago de un impuesto mediante simulación o artificio, una vez que se ha caído en la situación que la ley señala como hecho generador de un crédito fiscal”.

Martínez (2008), coincide y menciona que: Consiste fundamentalmente no sólo en la omisión del pago de la contribución, sino en que esta resulta del uso de engaños o aprovechamiento de errores, con la finalidad de omitir total o parcialmente el pago de alguna contribución o de obtener un beneficio indebido en perjuicio del fisco.

Rodríguez (2001), menciona que evasión es “el no pago de una contribución; no hacer el pago de una contribución es equivalente a eludir el deber de cubrirla. Se trata de la violación de la Ley que establece la obligación de pagar al fisco lo que este órgano tiene derecho a exigir”. Asimismo menciona que “es el incumplimiento de un deber legal tipificado, que surge de lo que se llama hecho generador del crédito fiscal, y al que se le denomina hecho imponible”.

Tapia (2003), menciona que la evasión fiscal es: Un fenómeno social y de moral pública de todos los tiempos, que se da en todos los países, desarrollados y en vías de desarrollo, en mayor o en menor grado y se explica a través de diferentes manifestaciones de la población de tipo psicosociológico, que van desde el simple rechazo, pasando por la alteración o el engaño doloso, el error involuntario, hasta la alta planeación financiera; en otros casos, se da por simples razones de necesidad y supervivencia económica.

Espinoza (2011), menciona que se entiende que existe evasión fiscal “cuando una persona infringiendo la ley, deja de pagar todo o una parte de un impuesto al que está obligado”

Hernández (2004), la definen “como una acción ilegal de no pago de impuestos, total o parcialmente”. Asimismo mencionan que el término que se utiliza legalmente es el de defraudación fiscal.

### Enajenación

El diccionario de la Real Academia Española la define como “pasar o transmitir a alguien el dominio de algo o algún otro derecho sobre ello”.

Asimismo Carrasco, H. (2008) coincide y lo define como “pasar a otro el dominio de una cosa”. El Código Fiscal de la Federación en su artículo 14, define como enajenación a “toda transmisión de propiedad, aun en la que el enajenante se reserve el dominio del bien enajenado”.



Pérez (2006), define a la enajenación como:

Todos los actos y contratos, de carácter oneroso, en donde se impongan a los ahí participantes gravámenes y provechos recíprocos como son: la compraventa, permuta y aun, la expropiación, en la que se toma como referencia el monto de una indemnización que el Estado cubre por ella.

Asimismo, la Ley del Impuesto al Valor Agregado en su artículo 8, también menciona que se considera enajenación “el faltante de inventarios de las empresas”, salvo que se muestre lo contrario. Por lo anterior se puede definir como enajenación a todo aquel faltante de inventarios en las empresas, solo si estas comprueban lo contrario, así como aquella transmisión de propiedad de una cosa de manera onerosa, aun y cuando el enajenante tenga el dominio de ésta.

#### Actividad preponderante

En la página de internet del Servicio de Administración Tributaria encontramos la definición de actividad preponderante como “la actividad por la que un contribuyente obtiene la mayor cantidad de sus ingresos durante un ejercicio”.

Asimismo el Reglamento del Código Fiscal de la Federación en su artículo 57 define como actividad preponderante “aquella actividad económica por la que, en el ejercicio de que se trate, el contribuyente obtenga el ingreso superior respecto de cualquiera de sus otras actividades”.

#### Actividad Empresarial

El diccionario de la real academia Española define como empresarial a aquello “perteneciente o relativo a las empresas o a los empresarios” y como actividad al “conjunto de operaciones o tareas propias de una persona o entidad”.

En la página de internet del Servicio de Administración Tributaria encontramos la definición de actividad empresarial como “el desarrollo de actividades en áreas económicas como industriales, comerciales, agrícolas, silvícolas, mineras y servicios”.

#### Defraudación Fiscal

De acuerdo con el Diccionario de la Real Academia Española se define como defraudar “eludir o burlar el pago de los impuestos o contribuciones”.

Asimismo el Artículo 108 del Código Fiscal de la Federación la define como “quien con uso de engaños o aprovechamiento de errores, omita total o parcialmente el pago de alguna contribución u obtenga un beneficio indebido con perjuicio del fisco federal”.

Hernández (2004), coinciden y lo definen como “quien con uso de engaños o aprovechamiento de errores, omita total o parcialmente el pago de alguna contribución (parcial o provisional) u obtenga un beneficio indebido con perjuicio del fisco federal”.

Tapia (2003), coincide y la define como: Una de las modalidades de la infracción tributaria material, consistente en una infracción llevada a cabo por el contribuyente, cualificada por una serie de circunstancias que produce como resultado la sustracción total o parcial de la contribución debida, con el consiguiente perjuicio para la hacienda pública. Bello y Henríquez (2008), la definen como cuando existe “el dolo o la intención de cometer un delito, la obtención de un enriquecimiento indebido en beneficio propio o de un tercero a expensas del fisco”.



### Planeación fiscal

Corona (2007), menciona que planeación fiscal es cuando: Trata de respetar el marco de la ley y supeditar las acciones de la empresa y de las personas al establecer medidas de seguridad fiscal y de productividad, por medio de una planeación financiera y estratégica del negocio, donde se considere el esquema fiscal adecuado y pagando al final de cuentas lo justo, entendiéndose por ello lo que se encuentra regulado en ley fiscal y en la constitución.

Sánchez (2008), menciona que es planeación fiscal: Un conjunto de técnicas, que sirven para optimizar el costo fiscal inherente a las operaciones de la empresa, siempre dentro de los límites permitidos por la ley. Resulta obvio que para no rebasar los parámetros que nos marcan las leyes, es primordial que la planeación fiscal se efectúe previamente a la realización de los hechos, sin efectuar ninguna simulación de actos o abusar de los derechos.

Torres (2008), coincide y la define como “una lucha entre Hacienda y el Contribuyente, en la cual la primera tratará de allegarse la mayor cantidad posible de tributos, en tanto que el contribuyente luchará por pagar lo menos posible, pero siempre dentro del marco legal”.

### Profesional

El Diccionario de la Real Academia Española nos define como profesional a la “Persona que ejerce su profesión con relevante capacidad y aplicación”. Martínez (2008), lo define como una “Persona física, generalmente con una cierta titulación, que la ejerce individualmente, esto es, no en Sociedades, aunque puede formar grupo y en algunas profesiones, formar Sociedad. El caso usual, funcionamiento individualmente, fija el Impuesto sobre Actividades Económicas, pasar a deducirse el Impuesto al Valor Agregado ( I V A ), sus beneficios están gravados en el Impuesto sobre la Renta de Personas Físicas y tienen otras particularidades comunes con los empresarios individuales”.

Por lo tanto se puede decir que un profesional es aquella persona física que tiene un título que ampara su profesión en la cual ejerce una actividad empresarial obteniendo ingresos y paga impuestos de conformidad con las leyes fiscales.

### Factura

Martínez (2008), lo define como “no cualquier cosa para Hacienda, su deducibilidad tiene requisitos y su simple existencia no le supone veracidad, y ésta puede ser puesta en duda”.

Carrasco (2008), coincide y la define como un documento por medio del cual se hace constar una venta. Asimismo señala que es una relación cuantitativa de los objetos, artículos o servicios comprendidos en una venta. Debe incluir los datos siguientes: nombre, dirección, Registro Federal de Causantes, del vendedor; la palabra Factura y el folio correspondiente; nombre y dirección del comprador; fecha; condiciones de la operación; cantidad, descripción, precio unitario e importe de los artículos vendidos. Total de la venta; otros cargos, en su caso; IVA, en su caso; total del documento. En las operaciones que no son con el público en general también se debe incluir el Registro Federal de Causantes del Comprador.

Para reafirmarlo en la página de Internet del SAT encontramos la definición de factura como “un mecanismo de comprobación de ingresos y egresos en el ámbito fiscal, que se caracteriza por la utilización de documentos impresos y electrónicos”.



Con las anteriores definiciones se puede definir como una factura a un documento autorizado por medio del cual se describen de forma detallada ciertos bienes, servicios, arrendamientos que sirve para respaldar una deducción o un ingreso.

### Discrepancia fiscal

Navarrete y Rivas (2005), mencionan que “consiste en que una persona física realice, en un año calendario, erogaciones superiores a sus ingresos que hubiese declarado en el mismo”.

Lagarda (2011), Coincide y la define como “La diferencia o desigualdad que resulta entre el contribuyente y la autoridad fiscal cuando se realizan erogaciones superiores a los ingresos declarados”.

Jiménez (2006), La define como cuando:

Las autoridades fiscales sin darle conocimiento al contribuyente de que tiene en su poder los Estados de Cuenta Bancarios, hace la comparación con las declaraciones anuales de impuestos y determina diferencias por los depósitos bancarios, compra de bienes inmuebles, de autos, de viajes, cuentas bancarias mancomunadas, préstamos, de los cuales detecta diferencias con lo declarado por los mismos.

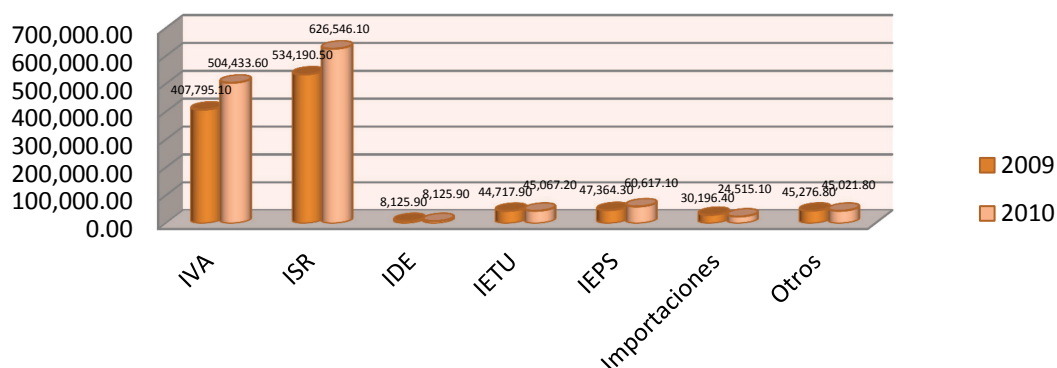
Robles (2010), La define como, “la diferencia entre el contribuyente y la autoridad fiscal en materia de ingresos”. Arias (2001), menciona que “consiste en que una persona física realice en un año de calendario erogaciones superiores a los ingresos que hubiese declarado en el mismo”.

Por las anteriores definiciones podemos definir a la Discrepancia Fiscal como aquellas erogaciones para compra de activos, servicios, manejo de efectivo, entre otras, de las personas físicas que la autoridad fiscal obtiene por medio de terceros, de los cuales no se informan en la declaración anual.

## ANÁLISIS Y DISCUSIÓN DE RESULTADOS

En un segundo caso los impuestos indirectos como el Impuesto al Valor Agregado el cual grava al consumo, y su característica principal es que se trasladan en el precio del bien o servicio al consumidor, de tal manera que el comprador es quien paga el tributo, independientemente de su nivel de ingresos. Astudillo (2009). Luego entonces, la problemática que enfrenta el país al tener leyes fiscales complejas, y las constantes modificaciones a estas, ocasiona que a los contribuyentes se les complique hacer sus declaraciones correctamente. Licea (2011), Menciona que con el aumento de la tasa de IVA al 16% y el ISR del 28 al 30% en 2010, la recaudación aumento considerablemente comparado con el año 2009, mismos que se muestran en la siguiente gráfica:

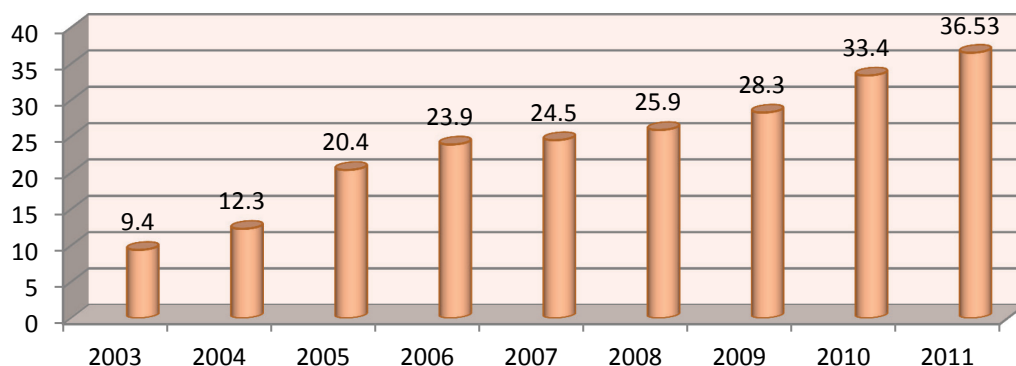
Recaudación de impuestos 2009 y 2010



Fuente: Elaborado con base en datos de los "Informes sobre la Situación Económica, las Finanzas Públicas y la Deuda Pública, al cuarto trimestre de 2010", SHCP.



Padrón de contribuyentes 2003 – 2011.



Fuente: Secretaría de Hacienda y Crédito Público

Como se puede observar el padrón de contribuyentes se ha incrementado constantemente, todo esto debido a que la autoridad fiscal ha incrementado su presencia para tratar de disminuir los altos índices de evasión.

A continuación se presenta un caso de una empresa el cual muestra la forma de cómo registra sus ingresos y cae en el supuesto de discrepancia fiscal.

#### COMPARATIVO INGRESOS OMITIDOS 2010-2011

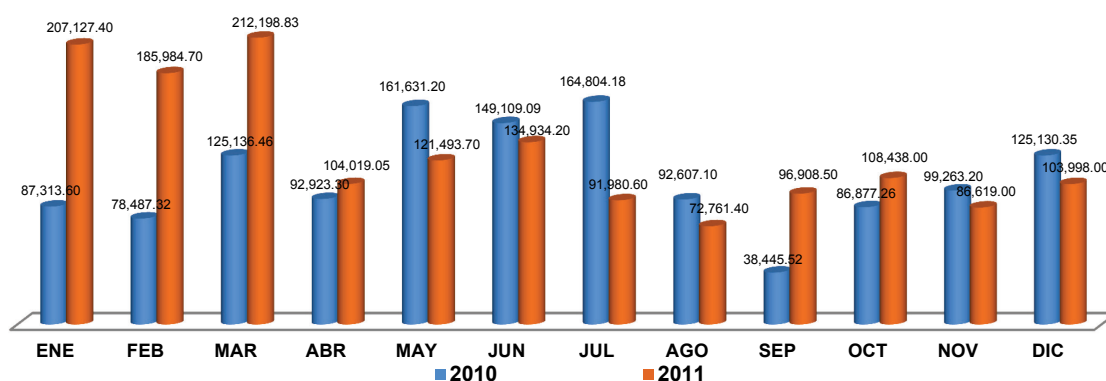


Ilustración 1 Comparativo ingresos omitidos 2010-2011

Fuente: Revisión empresa en estudio

Con base a los resultados obtenidos, se puede observar que los ingresos omitidos en los ejercicios revisados se obtuvieron resultados similares, de los cuales a nuestro punto de vista son considerables y que se pudieron obtener a través de los diferentes medios que hemos venido investigando durante el presente trabajo.



### COMPARATIVO DE INGRESOS OMITIDOS 2010 - 2011

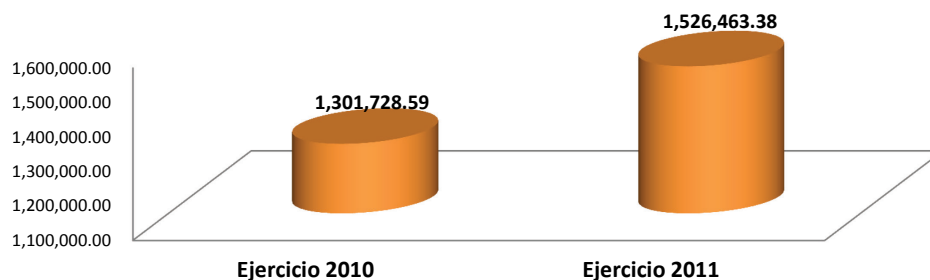


Ilustración 2 Comparativo ingresos omitidos 2010-2011 Fuente: Revisión empresa en estudio.

En resumen, se determinó que los ingresos omitidos en ambos ejercicios son superiores a un millón de pesos y podemos decir que a mayores ingresos, mayores eran los ingresos omitidos de los cuales aumentaban principalmente en los consumos por tarjetas de crédito de instituciones bancarias.

### CONCLUSIÓN

Actualmente, evadir de impuestos a través del manejo de efectivo por no declarar los ingresos se vuelve un problema para todos aquellos contribuyentes que lleven a cabo ventas con el público en general. La autoridad fiscal cuenta con las herramientas e información actual proporcionada por terceros sobre cada contribuyente registrado o no el RFC.

Como pudimos determinar en la presente investigación, cuando los contribuyentes no declaran correctamente sus ingresos pueden o son sujetos a revisiones fiscales por parte de la autoridad fiscal, lo que conlleva a tener la obligación de pagar multas, recargos, actualizaciones, afectación en el flujo de dinero de su empresa, pérdida de bienes, de la libertad del contribuyente e incluso pérdida de la empresa por no realizar el debido registro de los ingresos fiscales.

Así mismo, con el análisis realizado se determinó que en cada ejercicio se obtienen datos de operaciones relevantes por parte de las personas físicas, motivo por el cual y de acuerdo a los datos obtenidos, nos lleva a decir que un 15.46% para 2011 y el 18.02% para 2012 del total de personas físicas, no cumplen correctamente con sus obligaciones fiscales y por ende pueden ser sujetas a una revisión por parte de la autoridad fiscal.

Contar con un adecuado control de las operaciones financieras de la empresa beneficia a los contribuyentes para que obtengan información real de las operaciones en cada ejercicio, mismas que le pueden permitir tomar mejores decisiones, determinar si es rentable, obtener beneficios fiscales, así como tener información fiscal correcta. Es necesario considerar que todos los ingresos se deben registrar en la contabilidad, para de esta forma evitar caer en posible discrepancia fiscal.

El control de las finanzas personales forman parte esencial para evitar caer en el supuesto de discrepancia fiscal, para ello se recomienda que aún y cuando no se trate de un ingreso acumulable para efectos de las distintas leyes fiscales, se sustenten las operaciones que ocasionarán mayores egresos que ingresos para futuras aclaraciones con la autoridad fiscal.

Los resultados obtenidos derivados del análisis realizado nos pudo confirmar que el problema es grave para quien trate de no pagar sus impuestos correctamente en el momento en que está obligado a declarar. Consideramos que en el país muchos contribuyentes que enajenan frutas y verduras presentan este problema, sin embargo derivado de la información que las autoridades no nos proporcionaron podemos



decir que se pudo comprobar a través de las leyes analizadas que las sanciones pueden tener consecuencias graves como ya lo hemos determinado.

Para evitar mayores consecuencias, se recomienda que si tiene el conocimiento el contribuyente sus declaraciones fiscales no son las correctas, se asesore con un especialista en el tema para de esta manera corregir su situación fiscal, lo cual sólo tendrá como beneficio evitar perder su empresa y además de que tendrá la tranquilidad en materia fiscal.

## RECOMENDACIONES

Se recomienda entonces que no se confunda la discrepancia fiscal con una pérdida fiscal ya que esta puede estar jurídicamente justificada. Que sus operaciones relacionadas con la actividad preponderante se registren adecuadamente ya que puede suceder que no se facturen todos sus ingresos, y en esos momentos se daría la discrepancia fiscal.

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Hugo Salvador Álvarez Mancilla, Contador Público, estudiante del último semestre de la Maestría en Ciencias Administrativas en la Facultad de Contabilidad y Administración de Colima. Universidad de Colima, México. Correo electrónico [chava862008@gmail.com](mailto:chava862008@gmail.com)

Roberto Espíritu Olmos es Doctor en Dirección de Empresas por la Universidad Complutense de Madrid España. Profesor de tiempo completo en la Facultad de Contabilidad y Administración de Tecomán, Colima México. Se puede contactar a la Facultad de Contabilidad y Administración de la Universidad de Colima, Km 40.5 carretera Colima-Manzanillo, correo electrónico [olmos@uacol.mx](mailto:olmos@uacol.mx)

Héctor Priego Huertas es Maestro en Finanzas. Profesor de tiempo completo en la Facultad Contabilidad y Administración de Tecomán, Colima México. Se puede contactar a la Facultad de Contabilidad y Administración de la Universidad de Colima, Km 40.5 carretera Colima-Manzanillo, correo electrónico [hpriego@uacol.mx](mailto:hpriego@uacol.mx)

Hugo Martín Moreno Zacarías es Maestro en Administración. Profesor de tiempo completo en la Facultad de Contabilidad y Administración de Tecomán, Colima México. Se puede contactar a la Facultad de Contabilidad y Administración de la Universidad de Colima, Km 40.5 carretera Colima-Manzanillo, correo electrónico [hugmor@uacol.mx](mailto:hugmor@uacol.mx)

César Heredia López, Contador Público, estudiante del último semestre de la Maestría en Ciencias Administrativas en la Facultad de Contabilidad y Administración de Colima. Universidad de Colima, México. Correo electrónico [cesar\\_hlopez@hotmail.com](mailto:cesar_hlopez@hotmail.com).



# EL DIAGNÓSTICO ADMINISTRATIVO COMO HERRAMIENTA DE EVALUACIÓN DE PROGRAMAS DE ASISTENCIA SOCIAL GUBERNAMENTALES

Elsa Irene García Prieto, Universidad Autónoma de Baja California  
Sheila Delhumeau Rivera, Universidad Autónoma de Baja California  
Sonia Elizabeth Maldonado Radillo, Universidad Autónoma de Baja California

## RESUMEN

*Durante las últimas dos décadas se han realizado en México y América Latina esfuerzos para construir estrategias institucionales que orienten la gestión pública a resultados relevantes para el desarrollo. Debido al índice de crecimiento económico y las desigualdades en dichos países, la asistencia social es una responsabilidad social tradicionalmente imputada al Estado para generar acciones enfocadas a ciudadanos que se encuentran en una situación de vulnerabilidad, causada por la pobreza, la discapacidad o desastre natural, para mejorar sus condiciones sociales y de acceso al bienestar. La evaluación y seguimiento de las mismas ha sido un tema de discusión ante una sociedad que exige cada vez más transparencia y rendición de cuentas.*

*Este trabajo analiza las posibilidades de la auditoría administrativa como herramienta para medir la efectividad de programas sociales asistenciales y elaborar recomendaciones para alcanzar resultados, a partir de la realización un diagnóstico administrativo a un programa de asistencia social sin fines de lucro en la ciudad de Ensenada, Baja California, el cual tiene como objetivo asegurar el desayuno diario de niños en edad primaria a partir de la aportación mensual de ciudadanos*

**JEL:** Z18, M48

**PALABRAS CLAVE:** Evaluación administrativa, Administración Pública, Asistencia Social.

## ADMINISTRATIVE DIAGNOSIS AS TOOL OF EVALUATION OF GOVERNMENTAL SOCIAL ASSISTANCE PROGRAMMES

### ABSTRACT

*During the last two decades have been in Mexico and Latin America efforts to build institutional strategies that guide public management to relevant search results for development. Due to the rate of economic growth and inequality in these countries, social welfare is a social responsibility traditionally imputed to the State to generate actions focused on people who are in a situation of vulnerability, caused by poverty, disability, or natural disaster, to improve their social conditions and access to welfare. The evaluation and follow-up of the same has been a topic of discussion in a society that demands more and more transparency and accountability. This work analyses the possibilities of the administrative audit as a tool to measure the effectiveness of social assistance programmes and to make recommendations to achieve results, by executing an administrative diagnosis a programme of social assistance non-profit in the city of Ensenada, Baja California, which aims to ensure the daily breakfast of primary age children from the monthly contribution of citizens*



# **LAS COMPETENCIAS LABORALES COMO ESTRATEGIA DE INNOVACIÓN EDUCATIVA EN LA FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN, REGIÓN XALAPA, UNIVERSIDAD VERACRUZANA**

Luz Gabriela Navarro Domínguez, Universidad Veracruzana

Suzel Gómez Jiménez, Universidad Veracruzana

Minerva Parra Uscanga, Universidad Veracruzana

Jorge Rafael Olvera Carrascosa, Universidad Veracruzana

Lorena Hernandez Trejo, Universidad Veracruzana

## **RESUMEN**

*En México se oficializan las competencias laborales en 1993 al crearse el sistema normalizado por competencias laborales y el sistema de certificación laboral, sistemas derivados del proyecto de modernización de la educación técnica y la capacitación (pmetyc). El proyecto fue realizado Hasta el siglo XIX, la inversión sistemática en el Capital Humano no era importante para ningún país y la inversión en educación, salud entre otros, no eran significativos. Sin embargo, con la Revolución Científica que se da a partir del siglo XIX, la educación, el conocimiento, y las habilidades se convirtieron en factores decisivos para determinar la productividad de un trabajador. Como resultado de ésta evolución, el siglo XX, sobre todo a partir de los años 50' para algunos autores se considera la era del Capital Humano, en el sentido de que un factor condicionante primario del nivel de vida de un país es el éxito en el desarrollo y la utilización de las habilidades, los conocimientos, y los hábitos de sus ciudadanos. Con ésta visión, fue necesario transformar la economía a la economía humana, desde el Capital de Trabajo hacia el desarrollo para potenciar el Capital Humano, como una ventaja competitiva sustentable en la empresa.*

**PALABRAS CLAVE:** Capital Humano, Competencia, Innovación.

## **LABOUR COMPETENCIES AS EDUCATIONAL INNOVATION STRATEGY IN THE FACULTY OF ACCOUNTANCY AND ADMINISTRATION XALAPA, VERACRUZ UNIVERSITY**

### **ABSTRACT**

*In Mexico, professional skills formalized in 1993 with the creation of the standardized system for labor skills and labor certification system, derived systems modernization project of technical education and training (PMETY , spanish initials). The project was done until the nineteenth century, systematic investment in human capital was not important for any country and investment in education, health, among others, were not significant. However, with the Scientific Revolution that occurs from the nineteenth century, education, knowledge, and skills have become decisive factors in determining the productivity of a worker. As a result of this evolution, the twentieth century, especially from the 50's for some authors considered the era of human capital, in the sense that a primary determinant factor of living of a country's success in development and use of skills, knowledge, and habits of its citizens. With this vision, it was necessary to transform the economy to the human economy, from working capital to development to strengthen human capital, as a sustainable competitive advantage in business.*

**KEYWORDS:** Human Capital, Laborskills, Innovation



## INTRODUCCIÓN

Hasta el siglo XIX, la inversión sistemática en el capital humano no era importante para ningún país y la inversión en la educación, salud, entre otros, no eran significativa; sin embargo, con la revolución científica que se da a partir del siglo XIX, la educación, el conocimiento y las habilidades se vuelven un factor determinante en la productividad de un trabajador. Como resultado de esta evolución, el siglo XX, sobre todo a partir de los cincuentas, algunos autores la consideran como la “era del capital humano”, en el sentido, en que un factor condicionante del nivel de vida de un país es el éxito en el desarrollo y la utilización de las habilidades, los conocimientos y los hábitos de sus ciudadanos.

Con esta visión fue necesario transformar la economía a la economía humana, desde el capital de trabajo, hacia el desarrollo para potencializar el capital humano como una ventaja competitiva sustentable en la empresa. Aunque el sistema de certificación de competencias es difícil de desarrollar, evaluar y llevar a la realidad, debe ser un esfuerzo continuo y sobre todo, compartido con los sectores gubernamentales, privado y educativo, de tal manera que una alianza entre ellos, pueda derivar en el incremento de la productividad, las utilidades, el incremento en el empleo y en el sistema de capitales basados en conocimientos y habilidades en el contexto empresarial actual.

En México, se oficializan las competencias laborales en 1993, al crearse el sistema normalizado por competencias laborales y el sistema de certificación laboral; ambos derivados del proyecto de modernización de la educación técnica y la capacitación (PMETYC), proyecto que fue realizado conjuntamente por la Secretaría de Educación Pública y la Secretaría de Trabajo y Previsión Social.

## REVISIÓN DE LITERATURA

En 1996, la UNESCO publicó un informe sobre la educación para el siglo XXI, “La Humanidad está expuesta a múltiples desafíos y la educación es el instrumento indispensable para enfrentarlos”. En este documento, propone tener en cuenta las competencias adquiridas más allá de la educación inicial, pretendiendo que éstas sean reconocidas por las empresas y por el sistema educativo, proponiendo ampliar las posibilidades y las relaciones entre la educación y el mundo laboral. En este contexto, el término de “competencias” ingresa al campo educativo desde estas dos importantes vertientes: laboral y educativo.

Noamchomsky, en 1965, publicó sus teorías de comunicación a partir de sus estudios de lingüística realizados en Norteamérica, distinguiendo a la competencia como la capacidad que desde muy pequeños tienen los seres humanos de entender frases nuevas y producir mensajes inéditos con una vieja lengua. El concepto de competencia está asociado a la idea de destreza intelectual, ésta a la de innovación y por lo tanto, a la creatividad.

En el mundo de la reingeniería empresarial, competencia, se refiere a la destreza que genera rentabilidad y competitividad (Barrero, 2004), entendiendo lo anterior y de acuerdo al modelo de educación vigente en la Universidad Veracruzana y en otras escuelas de educación superior que requieren egresar profesionistas competentes acorde al mercado laboral actual, pero es aquí donde surge una pregunta: ¿Cuáles deben ser las competencias profesionales para la práctica docente que garanticen el egreso de los profesionistas con las competencias que demanda el mercado laboral actual?

De acuerdo a la Organización Mundial de Salud, OMS (2001) una competencia es una combinación integrada de conocimientos, habilidades y actitudes conducentes a un desempeño adecuado y oportuno en diferentes contextos. La Organización para la Cooperación y el Desarrollo Económico, OCDE (2004) publicó el proyecto de competencias, en el cual se establecen los principios pedagógicos de este enfoque,



definiendo las competencias docentes y destacando aquellas necesarias para el desarrollo integral del estudiante, permitiéndole afrontar los retos que impone la educación de las nuevas generaciones.

En virtud de lo anterior, el objetivo de nuestra investigación es identificar las competencias profesionales con las que actualmente cuenta el Académico en la Facultad de Contaduría y Administración de la Universidad Veracruzana.

Jenny Beltrán Casanova, menciona que, en 1997 surgió el mega proyecto en la Universidad Veracruzana, “Formación Integral y Flexible” que concentra cinco proyectos específicos y que fueron presentados al Fondo para el Mejoramiento para la Educación Superior (FOMES), mismo que entró en operación a finales de 1998 a través de 14 Programas académicos. Este Modelo Educativo Integral y Flexible, (MEIF) tiene como eje central la formación del estudiante no sólo en el plano intelectual y profesional, sino también en la formación social y lo humano. Se conforma por tres ejes transversales Teórico-Epistemológico, Heurístico y Axiológico.

Lo anterior, se resume en lo siguiente: “La educación Integral del estudiante, la flexibilidad de la organización curricular, el equilibrio entre el enfoque formativo y el informativo, la obligación de habilidades de comunicación y auto aprendizaje, así como la educación ética y el compromiso social de la Universidad Veracruzana” En el caso de la Universidad Veracruzana, las competencias profesionales integrales son un conjunto articulado de conocimientos globales y profesionales, así como de experiencias laborales, que reconoce las necesidades y los problemas de la realidad, en otras palabras, es la relación de lo aprendido dentro y fuera de las aulas y que esto sea congruente con las demandas del entorno.

Así mismo, Leticia Audirac (2010) menciona “Los conocimientos, habilidades y actitudes deben de ir asociados a ámbitos de desempeño claramente inidentificables, susceptibles de ser transferidos a diferentes contextos.” Otro término importante de citar es el de innovación educativa, para el cual Jaume Carbonell (2002) lo define como “un conjunto de ideas, procesos y estrategias, más o menos sistematizados, mediante los cuales se trata de introducir y provocar cambios en las prácticas educativas vigentes. La innovación no es una actividad puntual sino un proceso o trayecto que se detiene a contemplar la vida en las aulas, la organización de los centros, la dinámica de la comunidad educativa y la cultura profesional del profesorado...la innovación apela a la subjetividad del sujeto y al desarrollo su individualidad, así como a las relaciones teórico-prácticas inherentes al acto educativo”.

La palabra innovación es un término policémico y complejo por su polivalencia y aplicación a diferentes áreas del conocimiento. Concretamente implica acciones vinculadas con actitudes y procesos de investigación para la solución de problemas que implican un cambio en la práctica educativa. Los ámbitos de la innovación son los siguientes: 1) innovación educativa en los planes y programas de estudios: su objetivo es la formación integral del estudiante en sus dimensiones, conocimientos, habilidades y actitudes en el proceso educativo; 2) en el proceso educativo: proceso de aprendizaje, proceso de enseñanza, formación docente y recursos materiales de aprendizaje; 3) en el uso de las tecnologías de información y la comunicación (TIC’S); 4) en las modalidades alternativas para el aprendizaje: curriculum flexible y con materias optativas, modalidad del estudiante, diversificación de ambientes de aprendizaje, adecuación de la educación a los ritmos, condiciones y procesos de aprendizaje de los estudiantes, docencia optativa como apoyo al aprendizaje; y 5) en el gobierno, dirección y gestión: experiencia con propósitos de aprendizaje, capacitación del personal y flexibilidad de la gestión universitaria.

Para la Universidad de Valencia (2012) Facultad de Filología describe a la creatividad como la capacidad más natural y exclusiva del ser humano. Es una condición presente en el desarrollo y en el progreso de una sociedad y aun más, en situaciones adversas, podemos fomentar e incentivar la actitud creativa en nuestra vida personal y profesional. Por otra parte, Ramón Armengol (2012) define la creatividad como



concepto o imagen, es el pensamiento original, la imaginación constructiva, el pensamiento divergente, la generación de nuevas ideas o conceptos, solos o relacionados entre sí, que producen habitualmente, soluciones originales. En otras palabras, la creatividad hace referencia a crear, inventar o construir, está relacionado con el arte en el plano humano, la moda, el marketing, la docencia, la música, hasta en la forma de realizar cualquier actividad.

### Elementos de las Competencias

No existe un Modelo Educativo ni curriculum que asegure la formación previa e integral de los académicos, ya que éstas dependen de las actitudes y el contexto social de formación del académico.

El profesor actual debe ser positivo, entusiasta, mesurado y tener un sentido de equilibrio; debe promover procesos transparentes, flexibles y colaborativos con un sentido analítico enfocado a obtener resultados a corto y a largo plazo; con el convencimiento de que debe rendir cuentas de y sujetarse a evaluación, valoración y certificación.

El verdadero aprendizaje se logra al comprender los conocimientos, desarrollar las habilidades y generar los valores en el aula, en el campo profesional y en la sociedad. Es nuestra responsabilidad formar profesionistas íntegros que atiendan a la demanda social y organizacional del mundo actual.

Los conocimientos conforman un acervo acumulado de teoría, datos obtenidos científicamente, técnicas y métodos sobre un cierto tema, su asimilación no es óptima cuando se realiza por la repetición; por el contrario el conocimiento en las competencias se expresa como el “saber” y se transmite por métodos no repetitivos.

Las habilidades corresponden a los conocimientos en la acción, la secuencia de operaciones realizadas en el campo de la profesión generalmente dirigidos al logro de una meta; en concreto son procesos específicos que se desarrollan con la práctica. Las actitudes y los valores pertenecen a la parte humanística de las competencias cognosocioafectivo corresponden a los comportamientos esperados en relación con valores, virtudes, leyes, principios, que permiten accionar y perfeccionar el desarrollo del hombre en el contexto personal, familiar, empresarial y social.

### Elementos de la competencia profesional

Entre las múltiples implicaciones pedagógicas del cambio curricular hacia un enfoque basado en competencias, se consideran necesarios para la correcta conducción del proceso de enseñanza aprendizaje, los aspectos siguientes: Reconstrucción de los modelos mentales cotidianos de los estudiantes en lugar de la repetición mecánica de contenidos disciplinares, como nuevo objetivo del proceso enseñanza aprendizaje. Motivar un aprendizaje significativo requiere de estrategias didácticas que estimula la capacidad del estudiante para comprender su propio proceso de aprendizaje. El trabajo colaborativo es una estrategia didáctica de primer orden, ya que estimula el diálogo, el debate, el respeto a las diferencias, el saber escuchar, así como tener la generosidad para ofrecer lo mejor de sí mismo. Considerar la flexibilidad y creatividad de la organización de los contextos educativos acorde con las exigencias del entorno empresarial.

Lo anterior, entre otros aspectos, el impacto del desarrollo de las competencias docentes en instituciones educativas, está pensado para mejorar la calidad y eficiencia del sistema de formación del docente, facilitar la cohesión social, mediante la apertura de los sistemas de educación y formación, y actualizar los sistemas de formación para el desarrollo del talento humano, el emprendimiento social de forma ética, promoviendo permanentemente los vínculos con la sociedad y con el propio estudiante.



### Principios de la formación profesional por competencias

Estos principios son necesarios para que el docente que se quiere formar como profesional en la educación por competencias:

**Accesibilidad pedagógica:** Se centra en el aprendizaje y selección de métodos, actividades, materiales didácticos y medios de evaluación, espacios y horarios óptimos para la organización secuencia de los elementos de los programas que permitan el logro de los objetivos.

**Funcionalidad:** Dominio de competencias que permitan ejercer adecuadamente las funciones y responsabilidades profesionales.

**Polivalencia:** Formación que permite la movilidad profesional, la adaptación y actualización a nuevas situaciones que impulsen el desarrollo de la persona en todas sus dimensiones.

#### **Educación permanente**

Los programas deben actualizarse y adaptarse para que puedan enfrentar la diversidad de situaciones de trabajo y responder a las diferentes demandas.

**Flexibilidad:** Facilita a las personas el cambio a lo largo de su vida productiva, ofrece a trabajadores y empresas un medio para capacitar y atender los requerimientos de productividad que les exige el desempeño de sus funciones en un contexto de transformación.

**Pertinencia:** Contribuye al crecimiento de la calidad porque considera las necesidades del contexto y responde a una formación enfocada en el desarrollo humano de un profesionista altamente calificado.

**Eficiencia:** Se refiere cuando los resultados obtenidos son superiores al esfuerzo realizado, gracias al aprovechamiento óptimo de todos sus recursos.

**Eficacia:** Plena satisfacción de las necesidades del componente del modelo (sociedad, institución, empresa y persona).

### Clasificación de las competencias

Se dividen en competencias básicas (que se desarrollen), las específicas (que se aprenden, capacitan y se construyen en consenso) y las genéricas (que se adquieren, se generan, son cognosocioafectivas) y valores socioculturales.

Las competencias básicas son transversales y afines al perfil profesional y a las disciplinas de apoyo, están asociadas a conocimientos elementales de índole formativa, provenientes de la educación básica y desarrolladas en el nivel universitario con base en la ciencia, indispensables para vivir y desenvolverse laboralmente, sus herramientas son la interpretación, la argumentación, la hipótesis, la solución de problemas y la deducción de secuencias, permiten comprender los problemas cotidianos de la vida. En otras palabras, conforman el eje rector del procesamiento de la información.

Las competencias específicas están relacionadas con la función productiva y con un currículo específico, se seleccionan en consenso y abarcan las competencias de índole técnico y científico, tienen la característica de volverse obsoletas con el cambio, ya que se adquieren con requerimientos de tipo conductista en el grupo u organización. En otras palabras, el docente se convierte de transmisor de información a facilitador del aprendizaje, es decir, de la teoría a la práctica.



Las competencias genéricas se manifiestan a través de comportamientos asociados con desempeños comunes a diversas ocupaciones y ramas de la actividad productiva, se observan en el comportamiento ético del profesionista dentro del contexto social. El docente transita de transmisor a planificador, de diseñador a facilitador del proceso de enseñanza-aprendizaje.

### Competencias profesionales para la práctica docente

El docente debe de estar consciente para aprender a bailar, aprenderá bailando; para aprender a contar, lo hará contando; en otras palabras, los conocimientos se vuelven significativos cuando el estudiante los vive y experimenta, en este contexto, se presenta un enfoque en la educación universitaria y en la docencia desde una perspectiva profesional, las cuales se enumeran a continuación:

Comprende y aplica la formación basada en competencias para el desarrollo integral de los estudiantes.

Comprende y aplica el proceso de diseño, desarrollo y gestión del curriculum.

Planifica y organiza la práctica docente.

Aplica la didáctica en la formación por competencias, ubicando su conceptualización.

Evalúa el aprendizaje.

Aplica métodos y técnicas de investigación para elevar la calidad del proceso de enseñanza-aprendizaje.

Localiza y utiliza efectivamente fuentes de información en su actividad docente e investigativa.

Ser crítico, autocritico y reflexivo en torno a su práctica docente.

Desarrolla con enfoque interdisciplinario el proceso de enseñanza-aprendizaje.

Desarrolla estrategias de comunicación con el fin de lograr la apropiación de la competencia.

Promueve el trabajo en equipos colaborativos durante la práctica docente.

Motiva el aprendizaje significativo y la práctica profesional competente de los estudiantes.

Promueve la generación de valores, conciencia moral y conducta ética.

Emplea las tecnologías de la información y la comunicación en su práctica docente.

Desarrolla el trabajo colaborativo en redes y con pares docentes.

Realiza la función de tutoría.

Integra en la práctica docente, la misión y visión institucional.

Vincula la formación profesional por competencias con el contexto económico y social.

Participa en la gestión social, desarrollando actividades comunitarias.

Actualiza permanentemente su actuación profesional y docente

El propósito de la presente investigación es conocer si los académicos de la Facultad de Contaduría y Administración, cuentan y utilizan con las competencias profesionales propuestas por Medina Elizondo (2012), basadas en las diez competencias citadas por de Philippe Perrenoud (2004), de acuerdo al Modelo de Educación vigente en la Universidad Veracruzana bajo el enfoque de competencias.

En el siglo XXI, el liderazgo se pone en riesgo cuando el conocimiento no es suficiente y esto obliga al uso de la inteligencia mediante la reflexión, para la toma de decisiones, para la innovación y la creatividad. El docente debe de estar consciente para aprender a bailar, aprenderá bailando; para aprender a contar, lo hará contando; en otras palabras, los conocimientos se vuelven significativos cuando el estudiante los vive y experimenta; por lo anterior, y con base en las competencias citadas de Philippe Perrenoud (2004), Alegre de la Rosa y Villar Angulo (2005) y Zabalza (2003), los dos primeros consideran únicamente diez competencias orientadas al área de educación básica y el tercero, presenta un enfoque en la educación universitaria y en la docencia desde una perspectiva profesional.

## **METODOLOGÍA**

Para realizar el presente trabajo, se realizó una investigación en carácter de exploratoria, sin embargo, se consideró una muestra de acuerdo a los siguientes datos:



De un total de 124 académicos en promedio que se encuentran impartiendo alguna experiencia educativa en el periodo comprendido entre agosto 2012 y julio 2013 en la Facultad de Contaduría y Administración, región Xalapa, Veracruz, México, se calculó la muestra siguiente:

$n$ = Tamaño necesario de la Muestra

$Z$ = Nivel de confianza

$V$ = Varianza (cuadrado de la desviación estándar)

$E$ = Error que se está dispuesto a aceptar.

Se determinó que el grado de confianza será del 95% ( $Z=1.96$ ) y el margen de error en 6.08% se calculó una varianza de 0.1971 estimando el valor de  $p$  y  $q$ .

Donde:  $p$ = porcentaje de académicos que sí realizaron un diseño de instrumento basado en competencias (Proyecto Aula).

$q$ = porcentaje de académicos que no realizaron un diseño de instrumento basado en competencias (Proyecto Aula).

Con base a lo anterior:

$p$ = .93

$q$ =.07

$V = (p)(q) = (0.0651)$

Por lo tanto:  $n$ = 70 académicos.

A pesar de saber que existen instrumentos diseñados por diversos investigadores sobre el tema de competencias, se elaboró un instrumento de investigación de acuerdo a las necesidades y características de la población considerada en la Facultad. Consta de 2 preguntas de relación de conceptos, 27 de opción múltiple y 4 dicotómicas, que se elaboró con base a las 20 competencias antes descritas, así como generales de los entrevistados.

Previamente fue aplicado un instrumento piloto con la finalidad de determinar la varianza y el instrumento definitivo, mismo que se aplicó a la muestra determinada, en las instalaciones de la Facultad de Contaduría y Administración, región Xalapa, en el mes de febrero de 2013.

## RESULTADOS

En un estudio realizado a 70 académicos de la Facultad de Contaduría y Administración zona Xalapa, para conocer las competencias profesionales con las que cuenta y utiliza el académico en su práctica docente con los estudiantes de los cuatro Programas Educativos en las Licenciaturas de: Administración, Contaduría, Sistemas Computacionales Administrativos así como Gestión y Dirección de Negocios.

Es importante mencionar que por la extensión del instrumento, únicamente se mostrarán los resultados más sobresalientes, considerados por los autores.

Después de autoevaluarse los académicos se encontró, en base a los indicadores considerados en el instrumento, el 64 % aplica la didáctica en la formación por competencias, conoce el término de competencia en la educación y lo utiliza pero el resto (36 %) no comprende a fondo el concepto. Lo anterior coincide con 51% de los que comprenden y utilizan dicho término, no aplican de manera pertinente los aspectos axiológicos de las competencias consideradas en los programas de las Experiencias Educativas.



Otro resultado relevante, en relación a la competencia número 4 mencionada con anterioridad, sólo el 37% de los académicos que aplican adecuadamente la didáctica en la formación por competencias, y considera los criterios de desempeño docente; sin embargo, el 63% continúan utilizando una didáctica tradicional, sabiendo que el modelo educativo vigente está basado en competencias.

En relación a la competencia profesional, de evaluar el aprendizaje en la formación basada en competencias (FBC), el 70 % de los académicos, conoce y utiliza de acuerdo a su autoevaluación dichos criterios, sin embargo en otra pregunta relacionada con los indicadores para validar los aprendizajes esperados, el 66% realiza evaluaciones durante el proceso de aprendizaje, el 41% lo hace sólo al final del proceso de aprendizaje, y sólo el 19 % utiliza la Rúbrica como instrumento de evaluación.

En este aspecto, 27% siempre utiliza el portafolio de evidencias como una forma de evaluación de los aprendizajes, el 37 % algunas veces pero el 36% no conoce la estructura del portafolio ni lo utiliza. Por otra parte, cuando se les preguntó si aplican métodos y técnicas de investigación para elevar la calidad del proceso de enseñanza aprendizaje (competencia 6), el 35% explican y promueven metodología de investigación, de manera permanente, pero el resto no lo explican a los estudiantes o no lo fomentan.

Para determinar si localiza y utiliza efectivamente fuentes de información, se les preguntó que si sugiere y utiliza con sus estudiantes nuevas y diversas fuentes de información para lo cual se encontró que el 47% de los académicos sigue utilizando las mismas fuentes desde que inició su práctica docente, y sólo el 53%, si busca, fomenta y promueve el uso de fuentes de información diversas.

El centro de la educación basada en competencias es el promover el pensamiento crítico y reflexivo en los estudiantes. En relación a la competencia 8, se les preguntó si promueven la reflexión de los aprendizajes en el aula, el 46% de los académicos siempre lo promueve, el 41% sólo a veces y el 13% nunca lo promueven. En relación a esta competencia el 34% siempre permite la intervención de las ideas y opiniones de los estudiantes, el 51% a veces lo permite y el 14 % nunca lo permite.

Para determinar si los académicos conocen y desarrollan con enfoque interdisciplinario el proceso enseñanza aprendizaje (competencia 9), se les preguntó si promueven el proceso de E-A desde la visión integral del estudiante, encontrando en la autoevaluación de los académicos que el 37% siempre lo considera, el 40% a veces pero el 23% nunca lo ha considerado. Otra de las preguntas en relación a ésta competencia profesional que el académico debe tener, fue si eran promotores de un ambiente que genere innovación y creatividad, encontrando que 21% siempre lo promueven, el 41% a veces y el 47% no fomenta dicho ambiente en el aula.

Para conocer la competencia 12, se les preguntó si conocía técnicas para motivar el aprendizaje significativo y la práctica profesional competente de los estudiantes, el 84% respondió que sí conocía algunas, y el 16% desconoce dichas técnicas; en este sentido, se les incluyó una pregunta para saber si las implementan en sus clases, el 31% siempre implementa estrategias motivacionales, el 30% a veces pero el 39% nunca las desarrolla en el aula.

Un dato sobresaliente en la evaluación de la competencia 13, para conocer si promueve la generación de valores conciencia moral y conducta ética considerados como ejes transversales de los programas, se les preguntó si reconocen el avance ético de los estudiantes y el 21% de los académicos siempre lo reconoce, el 27% de los académicos solo a veces lo reconoce y el 51% no reconoce el avance ético de los estudiantes.

El 73% de los académicos conoce y utiliza las TICs en su práctica docente de manera constante, el 21% a veces y el 6% nunca.



## CONCLUSIONES

Los cambios y tendencias que genera la globalización, así como la sociedad actual, exige que de las universidades egresen profesionistas que además de contar con los conocimientos disciplinares, adecuados y pertinentes al contexto actual, cuenten con las habilidades para utilizar dichos conocimientos, pongan en práctica sus valores y además se comprometan con el desarrollo Estatal y Nacional.

En este sentido la Universidad Veracruzana, según el Plan General de Desarrollo 2025, a través de los ejes estratégicos para el desarrollo institucional, específicamente el número 2, relativo a la innovación educativa, que establece el reto de instaurar la mejora curricular permanente de los programas educativos de todos los niveles que tiene nuestra máxima casa de estudios, ha logrado un modelo de educación bajo el enfoque de competencias, permitiendo un desarrollo integral en los estudiantes y egresados, fortalecimiento los perfiles de egresos de los diferentes programas educativos con lo que cuenta nuestra Universidad.

En congruencia con lo establecido en el Plan General de Desarrollo, la Facultad de Contaduría y Administración, región Xalapa, en el Plan de Desarrollo de la Entidad 2009-2013, determina en el eje 2, referente a la Innovación Educativa, la revisión permanente de los planes y programas de estudios de las áreas de formación, bajo el enfoque de competencias.

En congruencia con la línea señalada en la Dirección General de Desarrollo Académico, la Dirección de la Facultad de Contaduría y Administración tiene el interés de fortalecer las competencias académicas de la planta docente, por lo que en la presente investigación se decidió partir de un diagnóstico que mostrara cuáles son las competencias con las que se cuentan actualmente y detectar cuáles son las áreas de oportunidad en las que se debe trabajar y establecer un plan con estrategias bien definidas que permitan enriquecer y generar resultados satisfactorios en los indicadores establecidos por organismos evaluadores nacionales, en un mediano plazo; mientras que en los estudiantes se espera que adquieran las herramientas y habilidades suficientes, acordes a las exigencias del mundo laboral, en el largo plazo.

Esta investigación pone de manifiesto los logros y esfuerzos de los programas considerados en los ejes estratégicos, específicamente en el proyecto aula y lo que ahora es denominado innovación educativa, permitiendo a estudiantes y académicos desarrollar y facilitar la adquisición de competencias de los estudiantes para que puedan consolidar el proceso de enseñanza-aprendizaje.

Esta investigación nos permitió hacer un análisis crítico y reflexivo de la práctica docente actual, pero sobre todo nos permitió una autoreflexión que nos ayuda a lograr una mejora en la acción formadora, en reconstruirnos como entes creativos que somos, cambiando las viejas formas de enseñanza por nuevas maneras de facilitar el conocimiento y la experiencia profesional de cada uno de los académicos, así como transmitir valores sólidos y constructivos, considerando el respeto y tolerancia a la diversidad.

Lo anterior nos permitirá consolidar el proceso de enseñanza-aprendizaje mediante el beneficio del aprendizaje reflexivo y crítico que no sólo impacta al estudiante sino también al docente; esto es, “Si no existe una mínima capacidad de autocritica y aceptación de otros puntos de vista, no puede haber desarrollo profesional, no sólo en el ámbito de la educación, sino en cualquier terreno, porque no existe la posibilidad de hacer conscientes las inconsistencias externas de la misma práctica” (Sancho, 1990).

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## **BIOGRAFÍA**

Luz Gabriela Navarro Domínguez, Licenciada en Administración de Empresas por la Universidad de las Américas Puebla, con estudio de Maestría en Mercadotecnia por la Universidad de las Américas Puebla. Catedrática de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Veracruz.

Suzel Gómez Jiménez, Licenciada en Contaduría por la Universidad Veracruzana, con Maestría en Auditoría por la Universidad Nacional Autónoma de México. Catedrática de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Xalapa.

Minerva Parra Uscanga, Licenciada en Administración con Maestría en Administración por la Universidad Veracruzana. Catedrática de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Xalapa.

Rafael Olvera Carrascosa, Licenciado en Administración con Maestría en Administración por la Universidad Veracruzana. Catedrático de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Xalapa.



# EFICACIA DE PROCESOS ADMINISTRATIVOS, UTILIZANDO LAS TECNOLOGÍAS DE INFORMACIÓN EN LAS EMPACADORAS DE FRUTA DEL VALLE DE TECOMÁN, COLIMA

Enrique Macías Calleros, Universidad de Colima  
Alfredo Salvador Cardenas Villapando, Universidad de Colima  
Oscar Mares Bañuelos, Universidad de Colima  
Juan Alfredo Lino Gamiño, Universidad de Colima

## RESUMEN

*El propósito de este trabajo de investigación es indagar en los procesos administrativos en el uso de TIC (Tecnologías de la Información y la Comunicación) en varias plantas empacadoras de fruta ubicadas en el valle de Tecomán, Colima, México; así como también tener evidencia de las personas entrevistadas sobre este tema, ya que se han realizado algunos estudios que han demostrado que el uso intensivo de las Tecnologías de información y comunicaciones (TiC), tienen un impacto significativo en la rapidez y el grado de internacionalización de las empresas. También tiene como objetivo evaluar la eficiencia de los procesos administrativos utilizando tecnologías de información en las empacadoras de frutas del Valle de Tecomán, Colima, investigando la Innovación en Gestión, Marketing y en su procesos de dichas empresas. La metodología utilizada fue cualitativa a través de la aplicación de un cuestionario representado con estadística descriptiva. Como resultado se destaca que un 80% de las empacadoras del valle de Tecomán, Colima obtienen un nivel medio y por lo que las tasas de inversiones en las empacadoras por lo regular son estables ya que son favorecidas a un buen negocio hacia al mercado.*

**Palabras clave:** Procesos, innovación, gestión, tecnologías, plantas empacadoras de fruta.

## EFFECTIVENESS OF ADMINISTRATIVE PROCESSES, USING INFORMATION TECHNOLOGIES IN THE PACKERS OF FRUIT FROM THE VALLEY OF TECOMÁN, COLIMA

### ABSTRACT

*The purpose of this research work is to look into the management processes in the use of TIC in several fruit packing plants located in the valley of Tecomán, Colima, México, as well as to have evidence from the people interviewed on this topic, since some studies have shown that the intensive use of TIC (Information and Communication Technology), have a significant impact in the speed and degree of internationalization of companies. It also aims to assess the efficiency of administrative processes using TIC (Information and Communication Technology) in several fruit packing plants in the valley of Tecomán, Colima by investigating Innovation in management, marketing, and the processes of those companies. A qualitative methodology was used through the application of a questionnaire represented with descriptive statistics. The results highlight that 80% of fruit packing plants in the valley of Tecomán, Colima have an average level and because of this, the investment rates in the fruit packing plants are usually stable due to the fact that they are favored as a good business to market.*

**KEYWORDS:** Processes, innovation, management, technology, fruit packing plants.



## INTRODUCCIÓN

En los últimos años el entorno globalizado ha permitido la entrada de nuevos competidores, así como las graves crisis económicas por las que atravesó nuestro país, por ello se ha puesto en riesgo la existencia de las PyMES por la falta de factores indispensables para el buen funcionamiento de las mismas, que se consideran necesarias para evitar la pérdida de mercados internos, e indispensables para acceder a mercados externos. Leva (2004) sostiene que la capacidad para operar de forma global tiene que ser producida, al igual que la capacidad de coordinación y de control que implican las nuevas tecnologías de la información. Efectivamente, la liberalización y los efectos de la competitividad internacional perjudicaron en mayor medida a las pequeñas empresas, mostrando una indudable rentabilidad baja o bien en el cierre de ellas.

La competitividad de un país está ligada primordialmente a la eficacia de los sectores privados. El aumento de los niveles de rentabilidad de la empresa es una forma de desarrollar la capacidad competitiva, pero el empresario mexicano atribuye al gobierno, al sistema financiero y a factores económicos el que su empresa no goce de un alto rendimiento; sin embargo, los elementos organizacionales e individuales representan un papel importante, e incluso fundamental, en la productividad y competitividad de la empresa (Pacheco, 1993).

*Planteamiento del problema:* En el municipio de Tecomán, Colima, observamos que hay tecnología a un gran volumen en las empacadoras ya que se han convertido en una herramienta indispensable para la competitividad. Por eso proponemos a las empacadoras que puedan impulsar la economía de sus productores y habitantes del municipio, a la vez relacionarse como socios y llevar un control de fruta que llegan a vender a determinados clientes.

*Objetivo general:* Evaluar la eficiencia de los procesos administrativos utilizando tecnologías de información en las empacadoras de frutas del Valle de Tecomán, Colima, investigando la Innovación en Gestión, Marketing y en su procesos de dichas empresas.

### Objetivos específicos

1. Investigar estudios previos sobre el uso de las TIC, en las empacadoras de frutas en Tecomán, Colima.
2. Analizar de manera general el uso de las TIC en las empacadoras de frutas del municipio de Tecomán
3. Brindar una perspectiva del uso de las TIC en las empacadoras de frutas del valle de Tecomán.

### Preguntas de investigación

- ¿Cuál será el nivel y la tasa de inversiones en tecnología de la organización?
- ¿Qué inversiones tecnológicas deberían eliminarse o reducirse?
- ¿Cuáles son las fuentes de información acerca de los avances tecnológicos que afectan a la organización?

## REVISIÓN LITERARIA

### Antecedentes

Las empacadoras que están ubicadas en el municipio de Tecomán, Colima, mediante grupos de productores de empresas S.A de C.V nombres que adquieren debido a que su región sea la actividad principal de producción de frutas como el limón, el coco, la papaya etc.



En nuestra sociedad y mundo en que vivimos, las Tecnologías de información (TI) se han integrado a nuestras vidas, a tal grado que se han vuelto indispensables en muchas de nuestras actividades cotidianas y ámbitos tan diversos como la educación, la salud, la industria, la economía, solo por mencionar algunos. Esto es comprensible cuando entendemos que estas tecnologías tienen como objetivo introducir, procesar, almacenar, producir, transmitir y recibir información, la cual puede presentarse a través de texto, gráficos, video o audio. Ya que las TI se encuentran presentes en diversos campos de las prácticas culturales, sociales, económicas y científicas, es difícil concebir a la sociedad humana sin estos elementos, así como también es innegable la responsabilidad que cada uno de nosotros adquirimos al utilizar o desarrollar Tecnologías de información. (Andrade-Aréchiga, M., López, G., López-Morteo, G., y Contreras-Castillo, J., 2007) citado por (Pulido JRG, Contreras Castillo Juan, Román Gallardo Armando, 2007).

La eficiencia es la expresión que mide la capacidad de la actuación de un sistema o sujeto económico de lograr el cumplimiento de un objetivo minimizando el empleo de recursos: es la actuación económica en sentido estricto y supone hacer bien las cosas. La cual mide del uso de entradas (o recursos) para alcanzar resultados; un ejemplo de eficiencia podría ser cuánto dinero se requiere para generar cierto nivel de ventas. Una manera interesante de distinguir el termino es la siguiente: Eficiencia = Hacer correctamente “las cosas”.

El proceso administrativo es una metodología fundamental para la aplicación de la administración, independientemente de que esta forme parte de la escuela del proceso administrativo, una herramienta indispensable en torno a la cual se pueden aplicar los demás enfoques o escuelas administrativas; su importancia es similar a la de las operaciones básicas de aritmética; sin estas no es posible realizar otras operaciones matemáticas. Igualmente, las etapas del proceso administrativo son básicas para aplicar cualquier estilo o escuela de administración. Citado por (A. Bocchino William, 1979)

La teoría de gestión del conocimiento propone nuevas formas de dirigir las empresas, al tenerse que ocupar del uso y de los efectos del cambio en la nueva economía, como consecuencia de las de la información y de la comunicación (TIC), a las que Solé y Ole atribuyen ser la causa y efecto de la revolución del conocimiento (Martínez, 2006). La teoría de la gestión del conocimiento se caracteriza por estudiar la dirección bajo un enfoque interdisciplinario.

La teoría de la contingencia estructural. Se parte del principio ecológico de la adaptación de las organizaciones al entorno. No hay única forma óptima de organización, sino que esta dependerá de cómo se perciba el entorno y algunos factores contingentes de las propias organizaciones. Algunos factores clave que influyen en la determinación de las mejores formas de organización son: la estrategia, el tamaño, la tecnología y el grado de claridad y de complejidad de los objetivos de las organizaciones.

## **METODOLOGÍA**

La presente investigación fue descriptiva, porque en la cual se llego a describir la situación de emparadoras en el municipio de Tecmán ya que se mencionaron los canales de distribución utilizados en el municipio para el comercio de las frutas y la adecuada tecnología usada por cada empaadora.

El cuestionario se aplicara con la finalidad de conocer el grado de gestión del conocimiento en relación con las empaadoras de Tecmán, Colima. Hay 3 variables que constituyen las preguntas para poder entrevistar, en si para poder evaluar la veracidad de la opinión de los encuestados, se hicieron preguntas innovación en procesos, en gestión, en marketing que integran factores predominantes de los procesos de gestión del conocimiento por analizar que reciben una gran importancia y se puede hablar de una correcta ejecución de los procesos estudiados.



La metodología que se empleo está constituida por cuatro fases que se desarrollan en diferentes pasos desde los básicos como son la integración del equipo de investigación, la revisión bibliográfica, para crear el marco teórico, hasta pasos complejos como la fase dos, de construcción del protocolo de investigación compuesta por el planteamiento del problema, formulación de preguntas de investigación, definición del objeto de estudio, determinación de objetivos general y específicos, formulación de hipótesis y la elaboración de la justificación, conforme a los lineamientos para la titulación en educación superior.

## RESULTADOS

En 5 sectores de 24 encuestas entrevistadas a las emparadoras de Tecomán en su innovación de procesos para automatizar si han introducido nuevos equipos y metodos de prestacion de servicios en su organización, por lo cual el IPC1 se muestra que 20 estuvieron en total desacuerdo y 4 estuvieron en total acuerdo, el IPC2 19 en total desacuerdo y 5 en total acuerdo, en el IPC3 12 en total desacuerdo y 12 en total acuerdo, en el IPC4 11 en total desacuerdo y 13 en total acuerdo y por ultimo en el IPC5 6 en total desacuerdo y 18 en total acuerdo.

De un total de las 24 encuestas realizadas a las emparadoras hacia su innovación de gestión se observan 9 sectores, se verifico si han introducido nuevos métodos para organizar y administrar el trabajo de su organización mediante el cual el IOR1 se muestra que 16 estuvieron en total desacuerdo y 8 estuvieron en total acuerdo, en el IOR2 15 en total desacuerdo y 9 en total acuerdo, en el IOR3 9 en total desacuerdo y 15 en total acuerdo, en IOR4 8 en total desacuerdo y 16 en total acuerdo, en el IOR5 9 en total desacuerdo y 15 en total acuerdo, en el IOR6 9 en total desacuerdo y 15 en total acuerdo, en el IOR7 8 en total desacuerdo y 16 en total acuerdo, en el IOR8 10 en total desacuerdo y 14 en total acuerdo y por ultimo en el IOR9 8 en total desacuerdo y 16 en total acuerdo.

Tomando en cuenta un total de las 24 encuestas realizadas a las emparadoras en sus labores de trabajo de innovación en Marketing se observan 9 sectores, se verifico si han desarrollado o adoptado nuevos métodos de comercialización ya sea para productos nuevos o ya existentes, mediante el cual el IME1 se muestra que 17 estuvieron en total desacuerdo y 7 estuvieron en total acuerdo, en el IME2 16 en total desacuerdo y 8 en total acuerdo, en el IME3 17 en total desacuerdo y 7 en total acuerdo, en el IME4 10 en total desacuerdo y 14 en total acuerdo, en el IME5 9 en total desacuerdo y 15 en total acuerdo, en el IME6 5 en total desacuerdo y 19 en total acuerdo, en el IME7 13 en total desacuerdo y 11 en total acuerdo, en el IME8 7 en total desacuerdo y 17 en total acuerdo y por ultimo en el IME9 7 en total desacuerdo y 17 en total acuerdo.

## CONCLUSIONES

En este trabajo de investigación se concluyo sobre eficiencia de los procesos administrativos, utilizando las tecnologías de información en las emparadoras de fruta del valle de Tecomán, Colima.

Para ello las emparadoras están realizando nuevos intentos por mejorar este nuevo activo, para así satisfacer las necesidades del cambiante mercado, donde se juega un papel muy importante en esta dinámica, ya que pueden coadyuvar a establecer las condiciones asociadas a la implementación del gestión del conocimiento, apoyando así en la toma de decisiones, basadas en los procesos de innovación en Gestión y “Marketing” (o Mercadotecnia) y por lo cual se tiene una explotación de las capacidades de cada uno de los miembros de la organización.

En la pregunta de investigación; ¿Cuál será el nivel y la tasa de inversiones en tecnología de la organización? Resultó ser afirmativa, por lo cual se desprende la siguiente información:



Se destaca que un 80% de las empacadoras del valle de Tecomán, Colima obtienen un nivel medio y por lo que las tasas de inversiones en las empacadoras por lo regular son estables ya que son favorecidas a un buen negocio hacia al mercado. Los encargados de las empacadoras del valle de Tecomán, Colima actualmente dependen de un poder estable.

En el objetivo específico se consideró Investigar (o realizar) estudios previos sobre el uso de las TIC, en las empacadoras de frutas en Tecomán, Colima. Por lo que fue necesario hacer un análisis general sobre el uso. Cual analizar de manera general el uso de las TIC en las empacadoras de frutas del municipio de Tecomán.

En dicha perspectiva hacia el objetivo específico se dio a conocer la calidad y las nuevas formas de colaboración con proveedores para así mejorar las relaciones existentes, por lo cual se brindó el uso de las TIC en las empacadoras de frutas del valle de Tecomán.

En la hipótesis se realizó una investigación sobre el proceso administrativo de empacadoras en el Valle de Tecomán, Colima. Para ello, se realizó una encuesta y así conocer si. Se han introducido nuevos equipos para automatizar los procesos de la organización.

En dicha hipótesis también se especifica si dichas empacadoras del valle de Tecomán, Colima utilizan programas informáticos y técnicas para el abastecimiento de insumos, la asignación de suministros en la empresa o en la distribución de productos finales, a satisfacer el servicio al cliente con mayor eficiencia a través de nuevos métodos de organización empresarial y comercialización de productos en las empacadoras.

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# LA CALIDAD Y LA GLOBALIZACIÓN COMO DETONANTES EN EL CONSUMO DE MÉXICO

María Eugenia Senties Santos, Universidad Veracruzana

Minerva Parra Uscanga, Universidad Veracruzana

Enriqueta Sarabia Ramírez, Universidad Veracruzana

Haydee Zizumbo Ramírez, Universidad Veracruzana

Jorge Acosta Cázares, Universidad Veracruzana

Celia Del Pilar Garrido Vargas, Universidad Veracruzana

María Esther Fragoso Terán, Universidad Veracruzana

Lydia Salazar Herrera, Universidad Veracruzana

## RESUMEN

El fenómeno de la globalización en el mundo actual, se presenta en las sociedades por medio de múltiples formas que tienen los consumidores de conocer y optar en sus decisiones de compra de los diversos productos y servicios que requieren para cubrir y satisfacer todas sus necesidades. El día de hoy, están al alcance de los consumidores una gran cantidad de modernos comercios que les ofrecen los productos y servicios más avanzados desde el punto de vista tecnológico, y con las mejores condiciones de venta, precio, garantía y descuentos, al igual que si se adquirieran en los centros cosmopolitas más importantes del mundo como Nueva York, París, Londres, Hong Kong. La globalización ha generado diversos factores importantes, como la competencia, la calidad, el intercambio de productos y servicios y el flujo de capitales, que han impactado económica y comercialmente a los diferentes países entre ellos México, tanto en sus Industrias, comercios y obviamente en la sociedad. En este contexto de la globalización, un objetivo fundamental en las diferentes organizaciones es la de implantar una metodología que aumente la productividad y la competitividad que permita la mejora continua y la certificación, (ISO 9000).

**PALABRAS CLAVE:** Calidad, Globalización, Consumo, Sociedad, Competitividad

## THE QUALITY AND GLOBALIZATION AS TRIGGERS IN MEXICO CONSUMPTION

### ABSTRACT

*The phenomenon of globalization in the world today, is presented in societies through multiple ways for consumers to know and decide on their purchase decisions on various products and services they need to Meet and satisfy all your needs. Today, are available to consumers a lot of modern shops that offer the most advanced products and services from the technological point of view, and with the best conditions of sale, price, warranty and discounts, as if purchased in major cosmopolitan centers of the world such as New York, Paris, London, Hong Kong. Globalization has led to several important factors, such as competition, the quality, the exchange of goods and services and capital flows, which have impacted economically and commercially to different countries including Mexico, both in their industries, businesses and obviously society. In this context of globalization, a major goal in different organizations is to establish a methodology to increase productivity and competitiveness to enable continuous improvement and certification (ISO 9000).*

**JEL:** P36



**KEY WORDS:** Quality, Globalization, Consumer Society, Competitiveness Quality, Globalization, Consumer Society, Competitiveness

## INTRODUCCIÓN

En la actualidad las distintas sociedades del mundo se ven influenciadas y en ocasiones afectadas por el fenómeno de la globalización, viéndose invadidas y saturadas por productos ajenos y muchas veces desconocidos principalmente en las pequeñas comunidades, produciendo una crisis en su propia identidad cultural, como el cambio de costumbres, adquisición de nuevas modalidades. El fabricar productos de calidad implica una gran responsabilidad y compromiso ya que la organización que así lo haga deberá contar con una filosofía que cumpla cabalmente con la plena satisfacción de sus clientes.

La empresa que quiera producir con calidad y eficiencia requiere contar con una adecuada administración lo que implica una eficiente planeación y organización, implementando mejoras de manera permanente.

El mercado global deberá estar consciente que el operar con calidad implica un reto, donde hay grandes oportunidades, aceptando que producir con calidad y eficiencia abarata los costos y se es más competitivo globalmente.

## REVISION LITERARIA

### Las Sociedades De Consumo

El consumo se puede definir como el conjunto de actividades de índole sociocultural a través de las cuales los individuos se apropian y utilizan los diferentes productos. Dichos productos pueden ser adquiridos en diferentes lugares y consumidos de distintas formas.

El ser humano siempre ha sido consumidor; con la diferencia de que en otros tiempos el consumo se daba de acuerdo a las necesidades, y en la actualidad se tiende a crear una serie de hábitos y modos de vida que llevan a consumir por el mero placer de consumir. Surge, de esta manera, la sociedad consumista, que se caracteriza por:

- Crear nuevas necesidades
- Aumentar la predisposición para comprar
- Ser influenciada por los medios de comunicación
- A gastar más de los ingresos obtenidos

Diversos estudios han tratado de determinar si el consumidor actúa de manera racional o irracional al hacer sus compras.

A continuación se mencionan diferentes enfoques sobre la manera de actuar de los consumidores:

- **Enfoque microeconómico:** supone un consumidor lógico y racional donde su decisión fundamentalmente se basa en el precio y cantidad.
- **Enfoque conductista:** En este tipo de consumidores la conducta se ve influenciada por la observación, imitación de otros consumidores o por experiencias personales.
- **Enfoque sociológico** No se puede interpretar el comportamiento de los consumidores sin considerar los aspectos sociales que influyen en sus gustos y decisiones de compra, en donde en ocasiones son los vendedores los que manipulan a tal grado a los consumidores a través de los medios de comunicación y fabricando nuevos productos que van creando nuevas necesidades



### Los Medios de comunicación y las sociedades de consumo

Actualmente los medios de comunicación tienen un importante impacto en las personas, en su comportamiento y sus modos de elección.

En la sociedad de hoy, la publicidad tiene un profundo impacto en cómo las personas entienden la vida, el mundo y a sí mismas, especialmente con relación a sus valores y sus modos de elección y comportamiento.

Debido a la publicidad y al poder de los medios de comunicación, se ha desarrollado una cultura social altamente consumista, tendiendo a estandarizar los gustos y las aspiraciones, ya que reciben mensajes publicitarios idénticos, lo que trae como consecuencia generar intereses similares.

En determinados casos la publicidad puede llegar a ser nociva para los consumidores, al crear de manera artificial necesidades superfluas que dejan de lado a las necesidades realmente importantes.

### La calidad y la globalización

La competitividad de una empresa está determinada por la calidad, el precio y el tiempo de entrega de sus productos o servicios.

Fabricar productos de calidad representa un gran compromiso y responsabilidad en las empresas, ya que se debe contar con una filosofía para desarrollar productos y servicios que cumplan cabalmente con las expectativas de los clientes.

El producir con calidad y eficiencia requiere contar con una adecuada planeación, capacidad y habilidades, poniendo mucha atención al detalle en el diseño de los productos, teniendo siempre presente la mejora continua. Aunque producir con elevados niveles de calidad pueda parecer imposible, existen en nuestro país empresas que lo han logrado.

El reto está ahí, las oportunidades abundan y seguirán existiendo, la clave está en tener un cambio de mentalidad y aceptar que la única manera de competir globalmente hoy en día, es producir con calidad, eficiencia y bajos costos, siendo esta una de las ventajas que para los consumidores, ha generado la globalización en las sociedades modernas del mundo, y también en ciudades pequeñas como Veracruz.

### Consumismo Global

La sociedad de consumo con el fenómeno de la globalización se ve inmersa en mercados que se expanden, y las estrategias de venta de los productores se proyecta a gran escala en todo el mundo.

Un mercado globalizado favorece el intercambio de productos estimulando y aumentando el consumo. El mercado global se ve reflejado en la moderna infraestructura de los grandes almacenes que en sus múltiples anaqueles ofrecen una extensa gama de artículos fabricados en diferentes países, calidad y precio.

Cuando el consumidor se enfrenta a los aparadores de estos almacenes podrá elegir entre productos similares que tienen distintas procedencias tanto nacionales como extranjeras y muchas ocasiones el productor nacional se ve obligado a competir con productos que provienen de lugares con realidades económicas distintas, como por ejemplo la mano de obra barata de China. Muchas veces esta competencia se torna desleal si tenemos en cuenta las diferencias en cuanto al desarrollo tecnológico, capacidad productiva, costo de la mano de obra y condiciones de seguridad social.

Es importante considerar también que el avance de la tecnología ha hecho más ágil la comunicación, lo que ha favorecido la relación entre productor-consumidor, lo que ha aumentado considerablemente el consumo, siendo un ejemplo de esto las compras por Internet.



### México ante el reto de la Calidad y la Globalización

En la actualidad México se encuentra involucrado como resultado de la globalización y los tratados comerciales en proceso de competencia tanto a nivel regional con países Latinoamericanos, como a nivel mundial con muchos otros países, lo que le representa un reto ser competitivo y responder a las expectativas existentes.

El compromiso de producir con calidad obliga a las empresas a tener la misión de cumplir cabalmente con las expectativas de los clientes, entendiendo perfectamente cuáles son sus gustos y necesidades y sobre todo contar con una adecuada planeación y capacidad, impulsando la mejora continua mediante la adopción del concepto “Six Sigma”.

Un claro ejemplo de esto son las tiendas Walmart empresas del sector detallista en la que todos los productos de res, pollo y cerdo en estado natural del departamento de carnes provienen de proveedores 100% TIF, asimismo sus plantas procesadoras. Este certificado lo otorga la Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación (SAGARPA), a las plantas productoras y procesadoras de carnes que cumplen con estrictas normas y medidas de sanidad e inocuidad.

### Veracruz ante el reto de la Calidad y la Globalización

En Veracruz, este fenómeno dio inicio a finales del siglo pasado y a principios de este , cuando empezaron a instalarse empresas transnacionales como Walmart, Sam's, Homdepot, Oficemax, Oficce Depot, Costco, Zara, mismas que vinieron a revolucionar el comercio existente en la localidad.

La primera plaza comercial que se creó en Veracruz, fue Plaza Mocambo, la cual se inauguró en el año 1980 en el municipio de Boca del Río, dando inicio a partir de este momento al proceso de descentralización comercial del Puerto, ya que hasta esta fecha, el comercio se encontraba centralizado en el centro histórico de la ciudad. La tienda ancla de este centro comercial fue la empresa nacional Comercial Mexicana, inversión que fue pionera en su campo en llegar a tierras veracruzanas.

Las características de este centro comercial, es que le ofrecía al consumidor en un mismo lugar, comercios que le brindan desde productos de primera necesidad, tales como frutas y verduras, carnes, ropa, zapatos, hasta productos electrónicos y de línea blanca, así como restaurants y centros de diversión como cines y cafeterías, con estacionamiento propio.

Posteriormente, aumento el proceso de desarrollo comercial de descentralización por medio de la creación de este tipo de centros o plaza comerciales, y fue en el año 1985 cuando se fundó Plaza Floresta, ubicada también en la zona sur de Veracruz y desarrollado por el grupo Chedraui, siendo esta empresa quién funcionó como ancla de esta plaza.

En el año de 1992, se desarrolla en el municipio de Boca del Río el centro comercial más importante del estado, por iniciativa de la Cámara Nacional de Comercio de Veracruz, en terrenos adjuntos al Centro de Exposiciones y Convenciones World Trade Center y con un hotel formando parte del complejo, a la cual se le denominó Plaza Américas con motivo de los festejos que en ese año se llevaban a cabo para conmemorar los 500 años del descubrimiento de América. Esta plaza es desarrollada también por el grupo Chedraui, siendo las tiendas anclas SEARS, LIVERPOOL Y CHEDRAUI.

A partir de esta fecha se empiezan a construir y desarrollar centros y plazas comerciales por todas las zonas habitacionales de Veracruz, existiendo a la fecha 16 desarrollos comerciales, de los que 12 se



encuentran en Veracruz y 4 en Boca del Río, y 2 en proceso de desarrollo en Boca del Río y en la zona conurbada de Alvarado.

La globalización hasta la fecha ha cambiado los hábitos y las costumbres de los consumidores, tanto al realizar actividades de compra y abastecimiento, como de recreo y diversión. Los centros comerciales se han convertido en lugares de paseo y recreación, sustituyendo a los lugares tradicionales como el malecón y zócalo de la ciudad, y diversiones que parecían haber desaparecido, como el cine, vuelven a ser parte importante de la agenda de la sociedad, al ofrecer los centros comerciales múltiples cines modernos con todas las comodidades.

#### Ventajas de la Calidad y la globalización en el Consumo en México

Una de las ventajas que la globalización ha generado en los diferentes países entre ellos México es el establecimiento de diferentes comercios internacionales como Sam's, Costco, Homedepot, Zara, Walmart, que han abierto sus puertas ofreciendo a los consumidores productos y servicios con las mismas condiciones de precio, garantía, ofertas y descuentos que ofrecen en sus lugares de origen, estando respaldada la calidad de estos productos por modernos sistemas, ya que estas empresas le exigen a sus proveedores que el proceso de fabricación de los diferentes artículos que les venden deben estar soportados por sistemas de calidad ISO.

De esta forma, la globalización en el campo del comercio y de los servicios a partir de finales del siglo pasado, está presente en la vida de las sociedades en todos los países entre ellos México elevando el nivel de calidad de los productos y servicios que ofrecen a los consumidores, y gracias a lo cual estos tienen varias alternativas para poder elegir aquellos artículos que más les convengan y que tenga los mejores precios y condiciones de compra.

En lo que se refiere a salud, la alta tecnología que han desarrollado países del primer mundo ha permitido descubrir la cura a múltiples enfermedades de alto riesgo y a través de la globalización han compartido estos descubrimientos con todo el mundo.

#### Impacto en México de los problemas sociales consecuencia de la Globalización

La globalización frecuentemente se ve reflejada en los problemas que sufren la sociedad. Como es el caso del desempleo. Siendo el trabajo un elemento muy importante que permite el individuo además subsistir, integrarse a la sociedad.

En la economía global de mercado, con la llegada de nuevas formas de producción y tecnología, los trabajadores se ven obligados a tener más preparación, incluso los obliga a profesionalizarse, lo que en muchos casos aumenta el índice de desempleo. Lo que afecta considerablemente a las comunidades principalmente pequeñas donde sus habitantes en muchas ocasiones tienen que emigrar a otras ciudades incluso otros países para poder encontrar un medio de subsistencia.

En diversos estudios realizados las pequeñas comunidades de México se han visto afectadas por los fenómenos globales en su salud aumentando los niveles de alcoholismo, perdiéndose en muchas ocasiones la cultura y costumbres y sobre todo aumentándose el índice de pobreza.

México también se ha visto afectado al querer aumentar su productividad y competitividad por problemas ecológicos degradando su ecosistema y creando grandes daños ambientales. Lo anterior se presenta cuando industrias nacionales y transnacionales que no operan con calidad, en busca de recursos naturales para la fabricación de sus productos, alterando los ríos, el aire la tierra, contaminado también el medio ambiente.



## METODOLOGÍA

Documental.- Recopilación adecuada de datos de fuentes documentales que permiten redescubrir hechos, sugerir problemas, orientar hacia otras fuentes de investigación, orientar formas para elaborar instrumentos de investigación

## CONCLUSIONES

El fenómeno de la Globalización que se manifestó en la última década del siglo XX generó un gran número de transformaciones económicas, sociales y culturales en el mundo, incluyendo a México, situación que ha aumentado el nivel de desarrollo desde sus ciudades más importantes hasta las más pequeñas comunidades, que constantemente se ven invadidas por factores diversos y desconocidos produciendo cambios significativos en su identidad cultural, en sus costumbres y adquiriendo nuevas modalidades de consumo.

En la época actual en la que hay grandes avances en la tecnología, y los medios de comunicación juegan un papel muy importante en la socialización del ser humano, estos se convierten en muchas ocasiones únicamente en instrumentos de marketing, más que de información, aumentando con esto la compulsión por el consumo.

Una de las preocupaciones de nuestro país como consecuencia de la globalización es el deterioro de los recursos naturales, al no contar algunas empresas con la certificación en calidad de sus procesos y el avance de la pobreza que se ha dado en algunas comunidades, Por no contar sus pobladores con la calificación necesaria para obtener un empleo en las grandes empresas trasnacionales.

No obstante lo anterior ningún país que quiera alcanzar el desarrollo podrá quedar al margen de la globalización, tratando de prepararse para enfrentarla y considerando que la calidad es un factor fundamental para que el impacto de esta en nuestro país México sea más positiva que negativa.

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**BIOGRAFÍA**

María Eugenia Senties Santos, maestra de tiempo completo de la Facultad de Contaduría Región Veracruz de la Universidad Veracruzana, con Doctorado en Gobierno y Administración pública. [esenties@uv.mx](mailto:esenties@uv.mx)

Minerva Parra Uscanga, Licenciada en Administración con Maestría en Administración por la Universidad Veracruzana. Catedrática de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Xalapa. [minervaparra@hotmail.com](mailto:minervaparra@hotmail.com).

Haydee Zizumbo Ramírez , maestra de tiempo completo de la Facultad de Contaduría Región Veracruz de la Universidad Veracruzana, con Doctorado en Gobierno y Administración pública. [hzizumbo@uv.mx](mailto:hzizumbo@uv.mx)

María Esther Fragoso Terán, maestra de tiempo completo de la Facultad de Contaduría Región Veracruz de la Universidad Veracruzana, con Doctorado en Gobierno y Administración pública. [efragoso@uv.mx](mailto:efragoso@uv.mx)

Enriqueta Sarabia Ramírez, maestra de tiempo completo de la Facultad de Contaduría Región Xalapa de la Universidad Veracruzana, con maestría . [esarabia@uv.mx](mailto:esarabia@uv.mx)

Lydia Salazar Herrera, maestra de tiempo completo de la Facultad de Contaduría Región Veracruz de la Universidad Veracruzana, con maestría . [lysalazar@uv.mx](mailto:lysalazar@uv.mx)

Celia Del Pilar Garrido Vargas, maestra de tiempo completo de la Facultad de Contaduría Región Veracruz de la Universidad Veracruzana, con maestría . [celgarrido@uv.mx](mailto:celgarrido@uv.mx)

Jorge Acosta Cázares, maestro de tiempo completo de la Facultad de Contaduría Región Veracruz de la Universidad Veracruzana, con maestría . [joacosta@uv.mx](mailto:joacosta@uv.mx)



# HISTORIA DEL COMERCIO Y SU IMPACTO EN EL DESARROLLO ECONÓMICO DE LA CIUDAD DE VERACRUZ

María Eugenia Senties Santos, Universidad Veracruzana

Enriqueta Sarabia Ramírez, Universidad Veracruzana

Minerva Parra Uscanga, Universidad Veracruzana

## RESUMEN

*La ciudad de Veracruz siempre ha dependido económicamente de la existencia del Puerto como "Llave" del comercio nacional e internacional. Desde su descubrimiento en 1519, y su posterior redescubrimiento, después de que Cortés buscó, primero a Quiahuiztlán, y en 1523 a la Antigua como mejores alternativas portuarias, en el año 1599, regresa la Villa Rica de la Veracruz, al lugar del desembarco inicial, frente al islote de San Juan de Ulúa, en virtud de que, era el mejor lugar para recibir a los barcos de la flota española y las mercancías que traían de Europa. Desde ese momento, el puerto de Veracruz se convierte en el enlace comercial entre España y México, y a través de diversos momentos históricos de nuestro país, el puerto y su aduana han sido elementos estratégicos para todos los gobiernos federales. Después de la Independencia, siempre está presente el puerto de Veracruz en los diversos movimientos armados que sufre el país, hasta llegar a los años de la revolución de 1910.*

**Palabras clave:** Comercio, Desarrollo, Puerto, Economía

## HISTORY OF TRADE AND ITS IMPACT ON ECONOMIC DEVELOPMENT OF THE CITY OF VERACRUZ

### ABSTRACT

*The city of Veracruz has always depended economically on the existence of the port as "Key" national and international trade. Since its discovery in 1519, and its subsequent rediscovery, after Cortes sought, first Quiahuiztlán, and in 1523 to the former as better alternatives port in 1599, returns the Villa Rica de la Veracruz, the initial landing site, opposite the island of San Juan de Ulua, considering that it was the best place for the ships of the Spanish fleet and the goods they brought from Europe. Since then, the port of Veracruz becomes the commercial link between Spain and Mexico, and through various historical moments of our country, port and customs have been strategic elements for all federal governments. After independence, there is always the port of Veracruz in the various armed movements affecting the country, up to the years of the 1910 revolution.*

**JEL:** P0

**KEY WORDS:** Trade, Development, Port, Economy

### INTRODUCCIÓN

El desarrollo de la ciudad de Veracruz se da a partir del año 1880, fecha en que se decide el derrumbe de la muralla, la cual para esas fechas la limitaba y condicionaba, generando múltiples problemas de salud y contaminación. A partir de esta decisión, tomada por el visionario alcalde Bureau, la ciudad empieza realmente a buscar su desarrollo urbano, económico y social. Los censos de población indican los habitantes que tenía la ciudad antes y después de este hecho: en 1874, 10,000 habitantes, en 1910, la



población era de 48,633, lo que significa, que en 36 años la población creció un 386%, mientras el D.F. creció en ese mismo período un 135%, Guadalajara un 59% y Puebla un 28%. Como se señaló en este documento, hasta antes de esta fecha, la ciudad de Veracruz era considerada un sitio que tenía movimiento económico solo en los días que llegaban los barcos, y de acuerdo a la temporada en que no había nortes, lo que permitía su arribo sin peligro, llegando a considerársele durante muchos años, como un lugar de tránsito.

Las principales casas comerciales de finales del siglo XIX y principios del siglo XX se dedicaban al comercio exterior, importando y exportando diversas mercancías, además de tener el servicio directo al consumidor en su giro comercial elegido, siendo los más frecuentes, abarrotes y licores, cantinas, ropa, agencias aduanales y hoteles. La mayoría de los socios fundadores de la Cámara Nacional de Comercio de Veracruz realizaban operaciones de comercio exterior, y contribuyeron al crecimiento y desarrollo tan importante que vivió el puerto, después de las obras de modernización de 1902, teniendo fuertes relaciones comerciales con los principales puertos del Golfo de México, del Caribe, y de Europa. Como menciona el agente aduanal Ramón Gómez “el comerciante venía con su mercancía en el barco negociando con la misma en los puertos que el barco tocaba, y el almacén funcionaba, además de como almacén de ultramarinos y abarrotes, como agencia aduanal según se acostumbraba en esa época”.

El auge comercial que vivió la ciudad y el Puerto de Veracruz en los años previos a 1910, año en que dio inicio la revolución mexicana, ha sido posiblemente la mejor época económica en la historia de esta ciudad.

## DESARROLLO

Toda ciudad se va construyendo día a día con la participación activa y dinámica de todos los sectores sociales que la integran. Independientemente de la función económica que desempeñan, el comercio y los prestadores de servicios turísticos, que con sus empresas, hoteles y restaurantes, representan la infraestructura productiva de la ciudad, adicionalmente se requiere crear la infraestructura de edificios e instalaciones que le proporcionan a sus habitantes otro tipo de servicios: de salud, recreación, deportivos. Desde principios del siglo XX, los comerciantes se dieron a la tarea de participar en la edificación de ese otro tipo de infraestructura que le da solides a la sociedad: el banco Mercantil, la construcción del hospital de la Beneficencia Española, el Club Regatas, los campos deportivos de futbol del club Sporting y del parque España, el Casino Español, fueron un ejemplo de ello.

El movimiento revolucionario de 1910 vino a detener el proceso de desarrollo comercial que existía en Veracruz en esos años. Los comerciantes demostraron su solidaridad con la población, por medio del abasto ininterrumpido de productos básicos, y de su participación en los diferentes eventos y conflictos vividos. Correspondió a varios comerciantes, miembros fundadores de la Cámara de Comercio, ser los alcaldes de Veracruz en esos primeros años del conflicto: Félix Léycgui Núñez, Emilio González de Castilla y Mosquera, Andrés Gómez Oreján y Roberto Díaz Romero, quienes con su experiencia, prudencia y capacidad, hicieron su mejor esfuerzo para mantener a la ciudad en calma y trabajando, logrando que el tejido social no se rompiera. En las instalaciones de la Canaco se llevaron a cabo muchas de las reuniones con los trabajadores para llegar a solucionar los problemas de paros y huelgas, que afortunadamente, siempre llegaron a buen fin, sin que se existieran derramamientos de sangre o se salieran de control. Durante el movimiento armado de Adolfo de la Huerta en 1923, los comerciantes atendieron con seriedad y prontitud la petición económica del líder revolucionario, de adelantar los impuestos correspondientes, evitándole con ello mayores problemas a la ciudad. Los trabajadores del puerto, encabezaron a los trabajadores de otros sectores productivos, y a partir de estas fechas se convirtieron en actores muy importantes del sector obrero estatal y nacional. La promulgación de la ley Agraria por el Presidente Venustiano Carranza en 1915, durante la estancia de su gobierno en el puerto, convirtió a Veracruz en protagonista en este tema. En ese mismo año, el General Cándido Aguilar



expropió las tierras de la hacienda La Boticaria, en el municipio de Boca del Río. Veracruz fue uno de los estados, en donde más tierras se expropiaron en esos años, especialmente en los períodos del Gobernador Adalberto Tejeda.

La Cruz Roja, es posiblemente la institución de beneficencia más importante de cualquier ciudad, en virtud de los servicios humanitarios que proporciona a la ciudadanía de manera gratuita. En el año 1921, la Cámara de Comercio por medio de su presidente, Andrés Gómez Orejón donó un terreno ubicado en la calle Prim a la Cruz Roja para que construyera su Puesto de Socorros. El terreno lo recibió el comerciante Natalio Ulibarri, dueño de la Galatea, quien presidía en esos años a la Benemérita Institución.

Pasados los años de la revolución mexicana, vino la reconstrucción de la ciudad. La Canaco siempre ha tenido una participación activa en los programas y trabajos para el bien y mejora de Veracruz. En el año 1925, su presidente Juan Palavicini formó parte del Primer Comité de Carnaval, que por iniciativa del Alcalde, organizó las fiestas carnestolendas, con la finalidad de atraer turismo que generara una derrama económica en la ciudad, y que sirviera también para recomponer la relación entre los diversos sectores de la sociedad. A partir de esa fecha el Carnaval es la fiesta más importante de Veracruz, y del Estado, en la que siguen participando activamente todos los sectores sociales, incluyendo a los comerciantes.

A finales de la década de los 30, aparecieron en la escena veracruzana los turistas, como consecuencia de haberse puesto de moda en Europa y los Estados Unidos, ir a la playa y bañarse en el mar. La infraestructura hotelera empezó a desarrollarse a partir de esos años, y el balneario Villa del Mar de Mario B. Remes, construido desde 1919, se convirtió en el centro de moda del turismo y de la sociedad porteña. Las autoridades municipales, coordinadamente con los sectores productivos realizaban diversos eventos, grupos y bandas musicales tocando en parques públicos, visitas a los barcos militares atracados en los muelles, recorridos en lancha a las islas, organización de eventos deportivos, como competencias de remo y natación y partidos de fútbol con los equipos del momento: América y Necaxa, con la idea sumar atractivos para los visitantes. Por su parte, el comercio de esos años, abastecía a todo el sureste del país, por medio de sus vendedores, que transportaban las mercancías en caballo o en lancha por los ríos de la región, a todas las poblaciones circunvecinas, ya que Veracruz era el principal punto comercial de esta zona de México.

El Puerto vivió su peor época durante los años de la segunda guerra mundial. Sus muelles estuvieron desiertos de barcos y el desempleo tuvo sus niveles más altos en la historia de Veracruz. La acertada decisión del Presidente Manuel Ávila Camacho, a petición de las fuerzas vivas de la ciudad, de construir el boulevard costero, para darle trabajo al sector obrero, permitió a la sociedad veracruzana sobrepasar esos difíciles años. Muchos agentes aduanales tuvieron que cambiar de residencia en esas fechas por la misma razón. El crecimiento de la mancha urbana de la ciudad, quedó orientada con esta obra, hacia el sur, en dirección paralela a este moderno boulevard, que se convirtió desde esos días, en la zona económica y turística más importante de Veracruz.

Al terminar los terribles años de la segunda guerra mundial, en los que el desempleo generó la peor de la épocas económicas para la población veracruzana, se creó un Comité Municipal de Proindustrialización de Veracruz en el año 1944, que presidió el conocido comerciante, expresidente de la Cámara de Comercio, Eugenio de Ochoa Carballo, con el propósito de promover a la ciudad como una alternativa para que las industrias se vinieran a establecer, y de esta forma generar empleos, con otra alternativa que no fuera la actividad portuaria. Este Comité logró el establecimiento de Tamsa a principios de los 50. En la década de los 70, el Gobierno del Estado, 20 años después de haberse instalado Tamsa, desarrolla con el Gobierno Federal, el Parque Industrial Framboyán, hoy Ciudad Industrial Bruno Pagliai, con el mismo propósito de promover la instalación de Industrias.



En el año 1972 es creado el INFONAVIT con el propósito de construir vivienda popular con las aportaciones del 5% de los empresarios. En la zona conurbada Veracruz-Boca del Río-Medellín se han otorgado más de 130,000 créditos desde esa fecha. La modalidad que tuvo el INFONAVIT de desarrollar unidades habitacionales, vigente hasta el año 1997, fue determinante para atender las necesidades de las clases trabajadoras: en Veracruz se desarrollaron 12 unidades habitacionales con 18,000 viviendas, y en Boca del Río 2 unidades con 2,720 viviendas. En Medellín se estima que existen más de 10,000 viviendas de tipo popular actualmente, y en la Riviera Veracruzana de Antón Lizardo, más de 2,000 viviendas tipo media y residencial.

La modernización y desarrollo tecnológico del comercio llegó a Veracruz en 1980 con la apertura de Plaza Mocambo. Este concepto comercial ofreció la novedad, de poder realizar en un mismo lugar, compras en diversos establecimientos, con comodidad y seguridad, con estacionamiento y con la modalidad de tomar un café o comer, y asistir al cine a distraerse. La inauguración de esta Plaza, motivó que el comercio empezara a salirse del centro histórico, buscando a la zona conurbada con Boca del Río para establecerse. Inclusive, vino a crear nuevos hábitos en la familia, ya que nació la costumbre para el ama de casa, de realizar las compras semanales acompañada del esposo y los hijos, y de convertirse en una distracción y paseo. Plaza Mocambo, fue el primer Centro Comercial del estado y del sureste de México.

La Cámara de Comercio llevó a cabo en la década de los 80, varios eventos, que de manera conjunta fueron determinantes en la difusión y promoción de Veracruz, los cuales contribuyeron a su crecimiento y desarrollo comercial: el Certamen Señorita México en 1988 y 1990, las ferias comerciales y de servicios MAXIVENTA desde 1987, y la planificación y desarrollo del Centro de Exposiciones y Convenciones Expover, el Hotel Continental y Plaza Américas. Este proyecto comercial y turístico, le dio a la zona conurbada Veracruz-Boca del Río la imagen de modernidad y desarrollo a nivel nacional e internacional, que propició el crecimiento económico, que a partir de esta década se está viviendo en esta zona Metropolitana. Al mismo tiempo, fue un ejemplo de lo que se puede lograr cuando las autoridades federales, estatales, municipales y la iniciativa privada se unen en el propósito de logros comunes en beneficio de la sociedad. El aprovechamiento que se le dio a las 30 hectáreas que pertenecían a Pemex, y que durante años permanecieron abandonadas, debido a que su proyecto habitacional se canceló, transformándolas en el corazón comercial y turístico del Estado de Veracruz, fue excelente.

La decisión del Gobierno Federal de concesionarle a los diversos sindicatos portuarios, aglutinados en la empresa Serpover, el manejo del Puerto en 1973, copiando el modelo de gestión obrera alemán, no tuvo los resultados esperados, ya que los niveles de eficiencia en el desarrollo de las operaciones fue muy bajo, llegando a manejar 4 millones de toneladas de carga anuales únicamente, además de que existían una gran cantidad de robos de mercancías, situación que generó una baja considerable en las operaciones del puerto, razón por la que las compañías navieras empezaron a canalizar su carga a otros puertos. Estas circunstancias llevaron a Carlos Salinas de Gortari, Presidente de la República a tomar la decisión de requisar el puerto en 1991, crear la Administraciones Portuaria Integral y concesionar a la iniciativa privada las diversas actividades portuarias. Una lección que no se debe de olvidar.

La requisa del Puerto de 1991, fue una decisión acertada de la Presidencia de la República, y los resultados logrados a la fecha lo demuestran con creces: el Puerto de Veracruz recuperó su primacía a nivel nacional, llegando a manejar más de 19 millones de carga de mercancías anuales, considerándosele el puerto más versátil del país al tener la capacidad de manejar diferente tipo de carga: granel agrícola, granel mineral, fluidos, automóviles, carga general y en contenedores. Las empresas concesionarias operan a los niveles de eficiencia y calidad más elevados del mundo, y el Puerto, como siempre ha sido a través de la historia, es la mayor fuente de empleos directos e indirectos de la ciudad, ascendiendo estos a más de 35,000.



Como quedó demostrado gráficamente en este documento, en todas las imágenes históricas del puerto y la aduana de Veracruz, siempre están presentes como vigilantes del lugar dos hoteles: el México y el Oriente, como símbolo de hospitalidad de la gente jarocho, ofreciendo un lugar agradable para que los visitantes se pudieran hospedar y descansar. En la plaza de armas, el hotel Diligencias, que tomó su nombre precisamente porque de ese sitio salían las diligencias para la ciudad de México, fue el otro hotel que siempre cerca del punto de salida, ofrecía sus servicios a los viajeros desde los primeros años de fundarse la ciudad. Al paso de los años se fueron construyendo otros hoteles en el centro que conformaron la oferta hotelera local. A finales de la década de los 30, se termina de construir el hotel Mocambo, en aquellos años, en el vecino municipio de Boca del Río. En los siguientes años se empezaron a construir hoteles en la zona del malecón, y el Boulevard Ávila Camacho. A partir de la década de los 70, empezaron a construirse hoteles de playa en Boca del Río, así como modernos edificios de condominios, llegando de esta forma a sumar cerca de 9,000 cuartos, siendo esta la oferta hotelera actual, que genera ochocientos diez millones de pesos anuales y que ocupa seis mil quinientos empleados, convirtiéndose en uno de los sectores económicos más importantes de la zona conurbada.

El atractivo turístico más importante de la zona metropolitana es el Acuario, mismo que recibe más de 13,000 visitantes anuales y que fue construido en el año 1992. Adicionalmente se encuentran las playas y las visitas a las islas cercanas, que desde la llegada de los turistas a finales de la década de los 30, fueron el atractivo principal. En el renglón histórico, los sitios más visitados son el Castillo de San Juan de Ulúa y el Baluarte de San Santiago.

El comercio organizado existente en la zona Metropolitana Veracruz-Boca del Río-Medellín-Alvarado es el más moderno y avanzado en términos tecnológicos, y del nivel de calidad y eficiencia que existe en cualquiera de las ciudades más importantes del país. En los diversos giros comerciales, como almacenes de autoservicio, almacenes departamentales, agencias de automóviles, agencias aduanales, comercios de ropa, de zapatos, joyerías, franquicias de determinada marca, y en general en cualquier rubro, el consumidor encuentra en la zona conurbada lo que desee. Las diversas variables de la mercadotecnia que manejan las empresas en sus estrategias, como el precio, calidad, promoción, ubicación, variedad, crédito, rapidez en la entrega, están a disposición del mercado veracruzano. En el renglón de hipermercados y autoservicio están presentes los más importantes a nivel nacional: Chedraui, Soriana, Comercial Mexicana, Walmart, Sams Club, Costco, Aurrera y Superama; en el de tiendas departamentales están, Liverpool, Sears, Suburbia, Fábricas de Francia, Coppel, y próximamente Palacio de Hierro. Inclusive, una debilidad que tenía el comercio organizado, como era la falta de atender todos los núcleos poblacionales existentes, ya que la atención principal estaba en la zona sur de la mancha urbana, en los años recientes se ha reorientado hacia las diversas áreas poblacionales del norte y noroeste de la misma, que tenía estas carencias. Del año 2000 a la fecha, se inauguraron 14 Plazas Comerciales, 11 hipermercados o tiendas de autoservicio, y existen tres importantes Plazas Comerciales en Proyecto.

Como se mostró en el documento, a partir de finales del siglo pasado y en estos primeros doce años del actual, el crecimiento y desarrollo del comercio ha sido impresionante, lo que demuestra la confianza que tiene este sector en la economía de la zona, la cual en buena manera depende de que los planes de ampliación del Puerto se concreten.

Las expectativas que genera la ampliación del Puerto son muy importantes para la ciudad de Veracruz, ya que como se ha señalado en esta investigación, desde su fundación, el puerto es la principal fuente económica de la ciudad, razón por la que inclusive, su manejo y operación siempre ha estado controlada por el Gobierno Federal. Las ventajas de la ampliación, como son el poder manejar hasta 95 millones de carga anuales, tener 36 unidades de atraque, aumentar la profundidad de los muelles a 18 metros, contar con más terminales de carga, representan elementos para aumentar la exitosa competitividad de Veracruz en este mundo cada vez más globalizado que se avizora en el futuro, y de igual forma como ocurrió a finales del siglo XIX con las obras de modernización realizadas por Porfirio Díaz, si estas se realizan, el Puerto de Veracruz podrá seguir siendo competitivo y continuará generando los recursos económicos y



los empleos que la sociedad veracruzana demanda. En caso de que este proyecto no se dé, el Puerto no tendrá las posibilidades de ser una alternativa competitiva en el mundo del comercio exterior, y poco a poco disminuirá su volumen de operación, y su participación en este mercado, con las consecuencias económicas que esta situación producirá en materia económica y de desempleo para la ciudad.

El crecimiento de la ciudad de Veracruz fue desordenado y sin ninguna planeación, orientado preferentemente por las obras costeras hacia el sur, ya que las instalaciones del ferrocarril limitaban su desarrollo hacia el norte. A finales de la década de los 50, con el desarrollo del fraccionamiento Reforma, prácticamente se llegó a los límites con el municipio de Boca del Río, en la avenida Américas. En esos años la población de Veracruz era de 153,705 habitantes y la de Boca del Río de 6,207, según el censo de 1960. El crecimiento poblacional siguió dándose hacia el sur, ya en el territorio de este municipio, que a partir de 1948, dejó de ser considerado población rural, y obtuvo la denominación de Villa, el cual, con el desarrollo del fraccionamiento Virginia y sus instalaciones deportivas, llegó en 1970 a 22,962 habitantes, y en 1980 a 61,883. A finales la década de los 80, con la inauguración de Plaza Mocambo y la construcción de Expover, Boca del Río llegó a tener su máximo de habitantes en 1990, 144,549: un crecimiento inimaginable del 2,229 % en 30 años, de 1960 a 1990. Veracruz en este mismo periodo creció de 153,705 habitantes a 328,607, un 113%, y Medellín de 15,151 a 29,298, un 93%.

Boca del Río obtuvo la denominación de ciudad en el año 1988. Obviamente que el crecimiento explosivo que vivió, generó múltiples problemas para las personas y empresas que llegaron a radicar en ese período a este municipio, debido a que la ciudad no contaba con la infraestructura de servicios públicos que las necesidades habitacionales y comerciales les demandaban, como drenaje y servicio de agua potable, banquetas y calles pavimentadas, iluminación, servicio de recolección de basura y seguridad. Problemas que subsanaron los gobiernos municipales durante la primera década de este siglo.

En las décadas siguientes, al llegar a los límites del territorio disponible en Boca del Río, el crecimiento de Veracruz como ciudad líder de la zona conurbada, se reorientó hacia el norte de la ciudad, y hacia Medellín, en el segmento de vivienda popular, y en fraccionamientos residenciales hacia la zona limítrofe de Alvarado con Boca del Río: Antón Lizardo. Veracruz aumentó su población en este período 1990 a 2010, de 328,607 a 552,126, un 68%; Medellín de 29,298 a 59,126, un 102%; Alvarado de 49,040 a 51,955, un 6%. En cambio Boca del Río, en este período tuvo un decremento del 4.4%, al disminuir sus habitantes de 144,549 a 138,058 (6,491).

En el 2012, el crecimiento de la población en la zona conurbada sigue siendo muy acelerado, mencionando el Infonavit, que se destinan para esta zona el 50% de los créditos que se aplican en todo el estado. Este crecimiento se está presentando en el norte de Veracruz, en Medellín y Alvarado. Lamentablemente, lo que está sucediendo en Medellín y en Alvarado, en la llamada Riviera Veracruzana de Antón Lizardo, es lo mismo que sucedió en Boca del Río en las décadas anteriores, ya que estos municipios carecen de la infraestructura pública adecuada para cumplir con su responsabilidad de servir y apoyar, permitiendo que el desarrollo urbano y comercial se dé en las mejores condiciones posibles. La historia se repite.

En los párrafos siguientes se relacionan las principales fortalezas que posee la ciudad de Veracruz y la zona conurbada Boca del Río-Medellín-Alvarado. La zona Conurbada de Veracruz y Boca del Río, junto con los municipios de Alvarado y Medellín forman la más importante Zona Metropolitana del estado de Veracruz.

La Ciudad de Veracruz, ha sido protagonista indiscutible y ha aportado una rica historia, siendo pocos los actos o eventos de gran trascendencia para México que no estén vinculadas con la existencia de esta Ciudad y Puerto.



El Puerto de Veracruz, es sinónimo de historia, comercio, y orgullo de nuestro país, que por su ubicación geográfica estratégica, y la modernización en sus servicios han hecho a este la principal entrada y salida de mercancías hacia el resto del mundo, contando con una infraestructura moderna que lo ubica como líder nacional en el movimiento de granos, minerales, automóviles y carga en general en el Golfo de México.

El Puerto de Veracruz se distingue por contar con la primera Aduana Marítima de México, por el valor de sus mercancías y la segunda por el volumen total de su carga, además de contar con la más avanzada tecnología que lo hace ser la única Aduana del País donde el 100% de su mercancía de importación y exportación es revisada con equipos de rayos gamma, además de contar con rayos X, control de accesos y vigilancia con cámaras de circuito cerrado.

El Puerto para la Ciudad de Veracruz representa una importante fortaleza ya que es el principal generador de fuentes de empleo para la población, lo que demuestra y justifica plenamente la exigencia de su ampliación.

Desde el punto de vista educativo, la ciudad de Veracruz cuenta con una gran variedad de Instituciones educativas de nivel primaria, medio superior y superior, públicas y privadas, entre las que destaca la Universidad Veracruzana que ofrece una importante variedad de licenciaturas en diferentes áreas como son: Artes, Ciencias Biológico-Agropecuarias, Ciencias de la Salud, Económico-Administrativa, Humanidades y Técnica, que han permitido la formación de profesionistas con los más altos estándares de calidad, que han satisfecho las demandas del campo laboral de la localidad, del Estado y del País, lo que ha propiciado y favorecido el desarrollo económico, local, regional y nacional.

Otra importante fortaleza que posee la Zona Conurbada Veracruz-Boca Del Río, Alvarado-Medellín, es contar con diversas Instituciones como Cámaras Empresariales y Colegios de profesionistas que apoyan y se preocupan por el bienestar de los diferentes sectores de la sociedad, siendo un notorio ejemplo de esto la Cámara Nacional de Comercio, Servicios y Turismo de Veracruz que desde su fundación en 1909, ha participado activamente en los eventos más importantes que han definido el Desarrollo Económico y Social de esta zona Metropolitana.

La ciudad de Veracruz cuenta con gran variedad de atractivos y actividades turísticas tanto culturales, como de negocios y de aventura, lo que representa una diversidad de posibilidades para los visitantes, pudiéndose disfrutar de su Centro Histórico con edificios coloniales, así como las modernas instalaciones que ofrece Boca Del Río en sus cómodas plazas comerciales, centros nocturnos, hoteles y una amplia selección de restaurantes de gastronomía internacional y comida típica veracruzana, que representa una rica tradición culinaria con una combinación de aromas, sabores y colores que le han dado fama nacional e internacional, sin dejar de mencionar su música e innumerables tradiciones, siendo una de las más importantes, las fiestas del Carnaval que inician desde la época de la colonia con carácter meramente religioso, siendo hasta 1925 como lo conocemos actualmente y que atrae a una gran cantidad de turistas lo que deriva en una importante derrama económica para la localidad.

Otra fortaleza con que cuenta también la Zona Conurbada Veracruz-Boca Del Río, Alvarado-Medellín es el World Trade Center Veracruz, antes Centro de Exposiciones y Convenciones Expover, considerado por la revista Mercado de Convenciones (MDC), como uno de los diez mejores recintos de México, ya que ofrece instalaciones de clase mundial, diseñadas y equipadas conforme a estándares internacionales de calidad.

Es importante mencionar que este Centro de Convenciones fue construido a instancias de la Cámara Nacional de Comercio Servicios y Turismo de Veracruz, inaugurándose en 1990, siendo una de sus principales finalidades que sus afiliados tuvieran la oportunidad de aumentar sus ventas mediante la



realización de ferias comerciales y tener relaciones públicas con las diferentes empresas asistentes, siendo la primera en el año de 1987 denominada Maxiventa, posteriormente llamada Expoventa CANACO, ferias que han favorecido la unión y fortalecimiento del comercio organizado de la región. Con el propósito de aportar algunas alternativas de solución y posibles oportunidades, se relacionan a continuación varias de ellas.

La falta de una debida planeación del crecimiento de la zona conurbada y su adecuado desarrollo comercial, representa una oportunidad, situación que en los últimos años se ha estado reflejando al empezar a desarrollarse centros y zonas comerciales en las colonias olvidadas del norte y noroeste de la mancha urbana. Estas zonas comerciales en de considerar la construcción de Mercados Públicos, ya que con excepción de los mercados Hidalgo, Unidad Veracruzana y Zaragoza, no se ha creado ninguno en los últimas décadas.

Otra oportunidad es el rescate del centro histórico de la ciudad, ya que a la fecha sigue siendo la zona en la que se encuentran instalados más comercios, y en donde se encuentran los edificios más representativos de la historia de Veracruz. Sin embargo, su rescate no queda únicamente en manos del sector comercial, ya que tiene que ser el resultado de una acción conjunta con las autoridades municipales y otros sectores productivos como los hoteleros, restauranteros, constructores, arquitectos, banqueros. La solución de los siguientes problemas tienen que ser atendidos de forma integral por todos los sectores señalados: mala imagen y apariencia de abandono del centro, falta de limpieza y de iluminación, invasión de calles por ambulantes, avenidas llenas de baches, falta de un sistema moderno de transporte, mejora de la vialidad de la zona, falta de estacionamiento y construcción de espacios públicos familiares seguros, museos y centros culturales, rescate de inmuebles, reubicación de oficinas públicas, señalización adecuada y facilidades para el tránsito peatonal.

La ampliación del Puerto contempla la entrega de determinadas áreas, en la zona de almacenes y oficinas de la aduana al Ayuntamiento, las cuales pueden ser utilizadas para desarrollar alternativas comerciales, de recreación y de servicios para el Centro Histórico.

Esta ampliación considera también la creación de una zona de actividades logísticas, de 307.56 hectáreas, que será un recinto fiscalizado y estará destinado para que las empresas puedan generarle un valor agregado a las mercancías derivadas del comercio exterior por medio de un proceso de transformación, y contará con áreas comerciales, y espacios para almacenar automóviles, contenedores, granel mineral y agrícola, fluidos y carga general.

## **REVISIÓN DE LITERATURA**

Las fuentes de información que se utilizaron para la realización de esta investigación, fueron documentos existentes en el archivo municipal, bibliotecas, empresas, instituciones y particulares.

## **METODOLOGÍA**

Documental.- Recopilación adecuada de datos de fuentes documentales que permiten redescubrir hechos, sugerir problemas, orientar hacia otras fuentes de investigación, orientar formas para elaborar instrumentos de investigación

## **CONCLUSIÓN**

El crecimiento poblacional desordenado que la zona conurbada ha tenido desde principios del siglo pasado hasta la fecha, y que en estos momentos por el sur, se encuentra ya en terrenos de Alvarado y Medellín, y por el norte, en pocos años estará llegando al municipio de La Antigua, presenta la



oportunidad de que por medio de la realización de un Plan Maestro de Desarrollo Urbano Metropolitano, se diseñe el crecimiento de la población a un período de cien años, en los que se contemplen un conjunto de ejes viales que rodeen la mancha urbana, y que permitan la comunicación intermunicipal sin tener que entrar a ningún municipio, evitando con ello congestionamientos viales. Este Plan Maestro, debe señalar las zonas comerciales a desarrollar de manera ordenada en las zonas de los municipios que se encuentran en crecimiento. El Implante debería de ser la Institución que realice esta tarea.

La planeación, construcción y desarrollo de Centros de Diversión y Educación, como el Acuario, que sigue siendo el único atractivo diferente a las playas y edificios históricos de la zona, y que no obstante que tiene ya 20 años, es el lugar más visitado por los turistas.

El desarrollo de un Programa de Capacitación y Desarrollo Profesional de Proveedores Comerciales y de Servicios Técnicos, de forma conjunta entre los diversos Organismos Empresariales y Colegios de Profesionistas con el Gobierno del Estado, los Gobiernos Municipales de la zona Metropolitana, la Administración Portuaria Integral y las principales empresas de la Región como TAMSA, ICAVER, CICE, con el propósito de que los insumos y servicios que estas requieran, puedan ser suministrados por las empresas y el comercio de la localidad, dejando a las empresas foráneas, como alternativa, cuando las locales no estén en condiciones de competir con ellas, por alguna variable sustantiva.

En virtud de que la ciudad de Veracruz está a seis años de cumplir 500 años de su fundación, se sugiere la constitución de un Comité Organizador de los Festejos Conmemorativos de los 500 años, que aglutine a todas las Cámaras Empresariales y Colegios de Profesionistas, que junto con las autoridades del Gobierno Municipal, elaboren un Programa que contemple la realización de diversas obras y tareas encaminadas a mejorar las condiciones materiales de la ciudad, y la de ejecutar programas de capacitación y desarrollo de los recursos humanos de los diversos sectores productivos, como prestadores de servicios turísticos, taxis, transporte urbano, entre otros. Uno de los Programas que podría manejar este comité es el Rescate Integral del Centro Histórico, ya que es vital que para las fechas de los festejos señalados, este se encuentre exitosamente rescatado.

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María Eugenia Senties Santos, maestra de tiempo completo de la Facultad de Contaduría Región Veracruz de la Universidad Veracruzana, con Doctorado en Gobierno y Administración pública. [esenties@uv.mx](mailto:esenties@uv.mx)

Enriqueta Sarabia Ramírez, maestra de tiempo completo de la Facultad de Contaduría Región Xalapa de la Universidad Veracruzana, con maestría . [esarabia@uv.mx](mailto:esarabia@uv.mx)

Minerva Parra Uscanga, Licenciada en Administración con Maestría en Administración por la Universidad Veracruzana. Catedrática de la Facultad de Contaduría y Administración de la Universidad Veracruzana, campus Xalapa. [minervaparra@hotmail.com](mailto:minervaparra@hotmail.com).



# CONVERGENCIA Y ADOPCIÓN DE NIIF EN LATINOAMÉRICA: UN ANÁLISIS DE AFINIDAD

Noemí Vásquez Quevedo, Tecnológico de Monterrey - Campus Ciudad de México

Mariana Andrea Carril Márquez, ITESM

María Pascual García, ITESM

## RESUMEN

*La adopción y convergencia de las Normas Internacionales de Información Financiera (NIIF) ha iniciado en varios países alrededor del mundo desde hace varios años. En el caso de Latinoamérica, el proceso es relativamente reciente. Este trabajo documenta el proceso de adopción y convergencia a las NIIF, las características y condiciones de dicho proceso y los principales retos que han enfrentado las empresas. Utilizando un análisis clúster, se identifican características para encontrar afinidades entre los países. Una aportación de la investigación, es que incluye un número mayor de países latinoamericanos de los que se hayan estudiado previamente entorno a este tema.*

**PALABRAS CLAVES:** Adopción, Análisis Clúster, Convergencia, Diagrama de afinidad, Latinoamérica, NIIF, PYME.

## CONVERGENCE AND ADOPTION OF IFRS IN LATIN AMERICA: AN AFFINITY ANALYSIS

### ABSTRACT

*Convergence and adoption of International Financial Reporting Standards (IFRS) began several years ago in different countries around the world. For Latin America, this has been a fairly recent development, and this paper documents the process of convergence and adoption of IFRS, as well as its particular characteristics, conditions and challenges faced. A cluster analysis is used to identify certain characteristics that allow finding affinities among countries. The amount Latin American countries studied in comparison to previous papers is one of the contributions of this research.*

**JEL:** M41, G30

**KEY WORDS:** Adoption, Cluster Analysis, Convergence, Affinity Diagram, Latin America, IFRS, SME.

## INTRODUCCIÓN

Los fenómenos que implican la globalización, tales como el económico, tecnológico y social, generan asociaciones entre los diferentes países del mundo y nuevos paradigmas en la forma de hacer negocios, ocasionando consecuencias en las áreas económico-administrativas, como en el caso del área contable.

La globalización además de permitir posibilidades de financiamiento e inversión, tiene un impacto en la apertura de los mercados de capitales alrededor del mundo. Este hecho ha sido trascendental para incrementar la importancia y la implementación de las Normas Internacionales de Información Financiera (NIIF de aquí en adelante). Muestra de ello es que algunos países de América Latina, se han unido recientemente a los más de 120 países que emiten sus reportes financieros bajo las NIIF (Joshi *et. al*, 2012).



Los países europeos adoptaron las NIIF en el año 2005 y existen varios estudios que hacen referencia a los procesos, consecuencias, dificultades y resultados en los indicadores financieros que ocasionó dicha adopción. En América Latina nos encontramos en un momento crucial de la historia en materia contable, pues en los años 2009 y 2010 se publicaron los primeros estados financieros bajo NIIF en Chile y Brasil; por su parte, en Argentina y México se empezó dicha emisión en el primer trimestre del año 2012 (Joshi *et. al*, 2012).

La investigación es de tipo exploratoria y documental que tiene el propósito de brindar una referencia del avance que han tenido 20 países Latinoamericanos en sus procesos de convergencia y/o adopción de NIIF. Muestra las características y condiciones de dichos países para comenzar a escribir la historia contable reciente en materia de estándares internacionales. Los países que conforman el estudio son: Argentina, Bolivia, Brasil, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, México, Nicaragua, Panamá, Paraguay, Perú, Puerto Rico, República Dominicana, Uruguay y Venezuela. Con los datos recabados se agruparon los países de acuerdo a la afinidad que tienen en sus procesos de adopción/convergencia. Para detectar esta afinidad se utilizaron tres variables que son: Bolsa de Valores, Empresas Obligadas y Adopción/Convergencia. Dichas variables se seleccionaron por medio de un análisis factorial y posteriormente se realizó un diagrama de afinidad con tales variables.

## REVISIÓN LITERARIA

La investigación relativa a procesos de armonización contable internacional ha sido referenciada desde 1965. Baker y Barbu (2007) identifican la existencia de más de 200 artículos de investigación sobre el tema publicados entre los años de 1965 y 2004.

De acuerdo con Chua y Taylor (2008), existen varios países que han elaborado durante años sus propias normas de contabilidad, sin embargo la adopción de NIIF se ha presentado en las últimas dos décadas. Al analizar el crecimiento permanente de la implementación de NIIF, ellos concluyen que éste no se debe sólo a razones económicas, sino también a aspectos políticos y sociales, determinantes en la convergencia de normas contables.

De acuerdo con Callao *et al.* (2009) la presión de las empresas multinacionales llevó a los países de la Unión Europea a la adopción de las NIIF. Utilizando una muestra de 242 empresas pertenecientes a 11 países, analizaron razones financieras para determinar si a todos los países les había impactado la adopción de NIIF de la misma forma. Por medio de un análisis clúster se identificaron cuatro grupos, dos de los cuales sólo cuentan con un miembro (Grecia y Portugal). En el caso de Grecia, por reportar resultados de ROE y ROA negativos, y en el caso de Portugal, por reportar razones financieras con valores extremos. En el grupo integrado por España, Finlandia, Francia, Italia y el Reino Unido, los efectos de la adopción fueron mayores. El impacto en las razones financieras de estos países, proviene principalmente por cambios en las cuentas por pagar y los activos circulantes.

Black (2012) resumió seis investigaciones sobre oportunidades y retos al converger o adoptar las NIIF en Nigeria, Australia, Alemania, Francia, entre otros. El reporte señala que dentro de los principales retos se encuentran el tiempo para llevar a cabo la implementación de las NIIF, las características culturales, así como el nivel de desarrollo de cada país. Al comparar la adopción de NIIF en Nigeria, un país en vías de desarrollo y en Australia, un país desarrollado, se mostró que una de las principales diferencias es la falta de información accesible en países en vías de desarrollo. Por otro lado, se identificó que cuando la economía del país es más fuerte y estable, es más probable que el gobierno exija el cumplimiento de las NIIF. En el caso particular de Australia, se identificó que el principal problema fue la interpretación de la calidad contable reportada por las diferentes empresas.



Al analizar dos países desarrollados, Alemania y Francia, se mostró que la comparabilidad de los reportes financieros emitidos recientemente, ha disminuido con respecto a aquéllos emitidos en los primeros años de adopción.

En cuanto a los países de América Latina, éstos han iniciado un avance de internacionalización en materia de normatividad contable en años recientes, encontrándose la gran mayoría en un proceso de convergencia o de adopción de las NIIF. Palacios (2005) realiza un estudio de armonización contable en Latino América que revela el interés particular de converger a NIIF y las características relacionadas con ello, en Argentina, Brasil, Chile y México.

Vílchez (2008) describe el grado de avance en el que se encuentran algunos países americanos en la utilización de las NIIF, siendo los más frecuentes, los casos de adopción. Señala que la adopción ha sido selectiva, desfasada en el tiempo o aplicable de manera opcional.

Gómez y De La Hoz (2011) realizan un estudio empírico sobre la armonización de las NIIF en las prácticas contables de entidades que cotizan en la Bolsa de Valores de Caracas. Concluyen que existe una armonización significativa de más del 70% entre lo que ya aplican las entidades del estudio y las NIIF.

Por otra parte, existen estudios que analizan el impacto en los indicadores financieros que tuvo la adopción de las NIIF. Yañez et al. (2010) analizan a 16 empresas chilenas que adoptaron anticipadamente las NIIF. Al comparar cifras contables al primer trimestre del año 2008 (normas locales vs. NIIF), identifican que el principal impacto estuvo en el patrimonio y en las consecuencias de presentación e interpretación que ocasiona el uso del concepto de valor razonable.

Vásquez (2012) compara las medianas de las principales razones financieras y cifras contables calculadas bajo normas mexicanas y normas internacionales. Los resultados muestran que no hay diferencia estadística significativa en los indicadores financieros al comparar la aplicación de ambas normas en los mismos periodos. También encuentra que los principales ajustes se encuentran en el patrimonio; debido al uso del modelo de revaluación en la valuación de propiedad, planta y equipo, y también debido a la eliminación de la inflación acumulada de periodos anteriores.

## METODOLOGÍA

La muestra se conforma de los países de Latinoamérica cuya lengua oficial es el español y el portugués. Con el propósito de encontrar afinidad en los procesos de adopción y/o convergencia de los diferentes países, identificamos las variables que se definen en la Tabla 1.

Cada una de las variables tiene valores dicotómicos o métricos. Para medir la variable tamaño del país, se utilizaron cuartiles que definieran el rango que delimita el tamaño de acuerdo con el número de empresas que cotizan en la bolsa de valores de cada uno de ellos.

Con la finalidad de conocer la estructura y las interrelaciones de las variables planteadas, realizamos un análisis factorial para determinar si la información obtenida de los países, se puede condensar en dimensiones subyacentes comunes que se puedan identificar como factores o componentes. Dado que uno de los objetivos de nuestro trabajo es resumir los datos e identificar estructuras para encontrar afinidades de los países, se trata de una investigación de tipo exploratorio.

Una vez que tuvimos los datos agrupados como variables, realizamos un análisis factorial. En el análisis se identificaron cinco componentes de los cuales sólo el primero y el segundo se consideran como el mejor resumen de las relaciones lineales de los datos (Hair, et al, 2007); por lo cual para la selección de variables significativas sólo se tomaron en cuenta dichos componentes.



Tabla 1. Descripción de variables

Variable	Definición de la variable	Valores
Adopción anticipada	La posibilidad de las empresas de adoptar las NIIF antes del plazo establecido.	1: Sí, 0: No
Bolsa de Valores	El país cuenta con una bolsa de valores.	1: Sí, 0: No
NIIF - PYME	Las Pequeñas y Medianas Empresas adoptan la versión PYME de las Normas Internacionales de Información Financiera.	1: Sí, 0: No
Decisión: pública/privada	La iniciativa de la adopción/convergencia de las NIIF fue por parte del gobierno o por parte de la iniciativa privada.	1: Pública, 0: Privada
Normas locales	El país ha tenido sus propias normas contables o ha usado las de otros países.	1: Sí, 0: No
Emisión de normas locales: privada/pública/extranjera	El organismo emisor de las normas locales ha sido una entidad privada, pública o extranjera.	1: Privada, 2: Pública, 3: Normas Extranjeras
Tamaño del país	Número de empresas que cotizan en la bolsa de valores del país.	1: 0 -19 empresas, 2: 20-73 empresas, 3: 74-141 empresas, 4: 142-531
Años implementando NIIF	Número de años que el país tiene implementando obligatoriamente las normas internacionales de información financiera.	Número de años
Localización	Posición geográfica de los países la cual puede ser: Norteamérica, Centroamérica y el Caribe o Sudamérica.	1: Norteamérica, 2: Centroamérica y el Caribe, 3: Sudamérica
Empresas obligadas	Grupo de empresas que están obligadas a la adopción de las NIIF.	1: Todas, 2: Cotizan en bolsa incluyendo sector financiero, 3: Cotizan en bolsa excepto sector financiero, 4: Cotizan en bolsa más las que exceden ciertos ingresos, 5: Ninguna
Fuentes de información	Número de fuentes de información utilizadas por cada país.	Número de fuentes
Adopción/Convergencia	El país adopta (utiliza las NIIF directamente), converge (adapta las normas locales a las NIIF), o bien es un proceso mixto que inicia con la convergencia y después se adopta.	1: Adopción directa, 2: Convergencia-Adopción, 3: Convergencia, 4: US GAAP

**Fuente:** Elaboración propia consultando diversas referencias, tales como las páginas web de los organismos profesionales de cada país.

De acuerdo con Hair, et al. (2007), las cargas factoriales que son mayores a  $|0.5|$  son significativas siempre y cuando la muestra sea mayor a cien. Debido a que nuestra muestra es menor, consideramos significativas, sólo a aquellas variables con carga factorial mayor a  $|0.7|$ .

Debido a lo anterior, las variables significativas en nuestro estudio son: Bolsa de Valores, Empresas Obligadas y Adopción/Convergencia.

Una vez que se decidieron las variables a utilizar realizamos el diagrama de afinidad que se muestra en la Tabla 2.



Tabla 2. Agrupación de países por afinidad de acuerdo con las tres variables más significativas

Bolsa de Valores		Adopción / Convergencia	
Con Bolsa de Valores	Sin Bolsa de Valores	Adopción	Convergencia - Adopción
Argentina Bolivia Brasil Chile Colombia Costa Rica Ecuador El Salvador Guatemala Honduras México Nicaragua Panamá Paraguay Perú República Dominicana Uruguay Venezuela	Cuba Puerto Rico	Argentina Brasil Colombia Costa Rica Ecuador El Salvador Guatemala Honduras Nicaragua Panamá Perú República Dominicana Uruguay Venezuela	Chile México  <b>Convergencia</b>  Bolivia Cuba  <b>US GAAP</b>  Puerto Rico
<b>Todas</b>	<b>Empresas Obligadas NIIF PYME</b>		<b>Cotizan en bolsa excepto sector financiero</b>
Brasil Chile Colombia Costa Rica Ecuador El Salvador Guatemala Honduras Nicaragua Panamá Uruguay Venezuela	Argentina Chile Colombia Costa Rica Ecuador El Salvador Guatemala Honduras Nicaragua Panamá Perú República Dominicana Venezuela		Argentina México  <b>Cotizan en bolsa, incluyendo sector financiero</b> República Dominicana

**Fuente:** Elaboración propia de acuerdo con los resultados obtenidos en el análisis factorial.

## RESULTADOS

Como resultado de esta investigación, pudimos ver que el 55% de los países permitió la adopción de las NIIF de forma anticipada. El 90% de los países cuentan con una bolsa de valores propia, mientras que el 10% restante (Cuba y Puerto Rico) no la tienen. El 60% de los países ya está utilizando o ha decidido utilizar la versión PYME de las NIIF. En el 90% de los casos, la decisión de adoptar las NIIF fue pública, mientras que en Argentina y Chile fue una decisión privada. El 75% de los países ha tenido sus propias normas locales, mientras que el 15% restante ha utilizando normas extranjeras. En el 50% de los países, el emisor de normas locales es privado, mientras que un 35% es público y el 15% restante es un organismo extranjero. El 25% de los países tienen una bolsa de valores micro, pues tiene entre 0 y 19 empresas cotizando en ella; el 20% tiene una bolsa pequeña, pues en ella cotizan entre 20 y 73 empresas; el 30% de los países tienen una bolsa mediana de entre 74 y 141 empresas y el 25% restante tiene una bolsa grande, pues tiene entre 142 y 531 empresas.

La fecha en las que se han adoptado las NIIF es variable, pues algunos países iniciaron en 2004, seguido por otros en 2006, 2007, 2009, 2010, 2011, 2012 y otros con fechas tentativas para 2013 y 2014. Por otro lado, existen otros países en los que la adopción aún no se encuentra en sus planes. El 5% de los países



utilizados en esta investigación se encuentran en Norteamérica, el 45% en Centroamérica y el Caribe y el 50% restante en Sudamérica. En el 60% de los países todas las empresas están obligadas a usar las NIIF, en 20% ninguna empresa está obligada, un 10% sólo obliga a las empresas que cotizan en bolsa excepto al sector financiero, un 5% obliga a todas las empresas que cotizan en bolsa incluyendo al sector financiero y el 5% restante a las empresas que cotizan en bolsa y a empresas que tienen ingresos superiores a cierta cifra. El 75% de los países optó por una adopción directa hacia las NIIF, un 10% por convergencia, un 10% por converger primero y después adoptar y el 5% restante por utilizar US-GAAP. Como se puede observar en el diagrama de afinidad, todos los países que cuentan con una bolsa de valores decidieron adoptar o converger. La mayoría de éstos decidió obligar a todas las empresas a aplicar las NIIF.

## CONCLUSIONES

La información mostrada de los 20 países de América Latina descritos en este estudio, dan un ejemplo de la importante labor que ha realizado la profesión contable de cada uno de ellos. A través de sus colegios, federaciones y consejos, la organización del gremio contable ha permitido llevar a cabo un orden en el proceso normativo contable, ya sea a través de la emisión de normas locales o bien de la adopción de algún marco normativo extranjero.

Los resultados mostrados en este trabajo revelan también la importancia que se ha dado en Latinoamérica a las Normas Internacionales de Información Financiera (NIIF). Muestra de ello es el grado de avance en el proceso de convergencia o adopción de NIIF que han realizado todos los países del estudio.

Un factor que influye en que un país decida adoptar las NIIF es la existencia de una bolsa de valores nacional. Los usuarios de la información financiera de las empresas que cotizan en bolsa requieren información que pueda ser entendible y comparable, y las NIIF permiten que esto sea posible pues proveen de estándares contables utilizados en todo el mundo.

Por otro lado, los principales retos que han tenido que enfrentar las empresas son los relacionados con la falta de guías técnico-contables, de guías en la primera adopción de NIIF, de personal calificado y de tecnología.

La información mostrada en este trabajo aporta el estatus y grado de afinidad entre países latinoamericanos en cuanto a uno de los cambios contables más significativos en la historia reciente, que es la transición a las Normas Internacionales de Información Financiera.

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## RECONOCIMIENTO

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## BIOGRAFÍA

Noemí Vásquez Quevedo, es Doctora en Administración con Especialidad en Contabilidad por el Tecnológico de Monterrey Campus Ciudad de México y la Universidad de Texas en Austin. Es coordinadora e instructora de cursos de capacitación en México y países de Sudamérica, en el tema de *Normas Internacionales de Información Financiera (NIIF)*. Miembro del Sistema Nacional de Investigadores. Conferencista en congresos académicos y foros empresariales de temas relacionados con la Contaduría y las NIIF.



# DIAGNOSTICO DE LIDERAZGO GERENCIAL Y CLIMA ORGANIZACIONAL EN UNA EMPRESA FAMILIAR METAL MECÁNICA

Sandra Patricia de la Garza Cienfuegos, Universidad Autónoma de Coahuila

Fernando Ruiz Díaz, Universidad Autónoma de Coahuila

Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila

## RESUMEN

*El objetivo de esta investigación es poder medir el liderazgo gerencial y el clima laboral favorable que existe. En una empresa metal- mecánica en Frontera, Coahuila. Este tipo de clima puede impactar en el grupo operario de la empresa. La importancia para los empresarios de mantener un clima laboral favorable. El clima organizacional es afectado por los miembros y actitudes del liderazgo gerencial y los miembros de la organización. Un clima negativo destruye el ambiente de trabajo y afecta los objetivos. Por tal motivo se analizó el liderazgo gerencial y si existe un clima laboral favorable mediante un instrumento de elaboración propia, aplicado a directivos, administrativos y empleados. Las organizaciones prestan mayor importancia a las variables de investigación referente a liderazgo, las primeras investigaciones comenzaron antes del siglo XX y estuvieron centradas en identificar los rasgos de un líder. Con el fin de determinar el clima organizacional, los niveles de motivación, liderazgo gerencial y el desarrollo del talento humano en esta empresa familiar. Así como los niveles de satisfacción de los empleados con el líder gerencial.*

Palabras clave: Clima laboral, Motivación, Liderazgo.

## DIAGNOSTICS MANAGEMENT LEADERSHIP AND ORGANIZATIONAL CLIMATE IN A FAMILY COMPANY METAL-MECHANICS

### SUMMARY

*The objective of this research is to measure the managerial leadership and positive work environment that exists. In a metalworking company in Frontera, Coahuila. This type of weather can impact the business operator group. The importance for entrepreneurs to maintain a positive working environment. Organizational climate is affected by the attitudes of members and managerial leadership and members of the organization. A negative climate destroys the work environment and affects the objectives. Therefore we examined the managerial leadership and whether a positive work environment with a home-made instrument, applied to managers, administrators and employees. The organizations pay more attention to the research variables concerning leadership, the first investigations began before the twentieth century and focused on identifying a leader rasgos. In order to determine the organizational climate, levels of motivation, leadership, management and development of human resources in the family business. And levels of employee satisfaction with management leader.*

**KEYWORDS:** Employee satisfaction, Motivation, Leadership.

### PLANTEAMIENTO DEL PROBLEMA



El problema principal es medir mediante un instrumento la capacidad del líder gerencial con clima laboral, si influye la relación de Jefe Inmediato (Líder) con en la satisfacción laboral de los trabajadores en una empresa Metal-Mecánica Familiar.

### Objetivo General

Presentar un análisis del Líder Gerencial y el liderazgo que influye en un clima laboral satisfactorio.

### Preguntas de Investigación

¿Existe correlación si el líder gerencial motiva y crea un clima laboral satisfactorio?

¿siente que su trabajo contribuye a la calidad de la empresa en conjunto con su líder gerencial?

¿% de los trabajadores que disfrutan el trato con su líder gerencial de trabajo en la empresa?

### Marco Contextual

Coahuila es el tercer estado más grande del país, se encuentra localizado en el noreste de México comparte frontera con estados unidos de Norteamérica de 512 kilómetros, su extensión territorial es de 151,571 km<sup>2</sup> su población es de 2;748,391 según datos del Inegi 2010. de los cuales el 49.63% son Hombres y el 50.37% son mujeres con un PIB estatal de 36.3 % comercio, restaurantes y hoteles 20.4% y servicios 16.9%, Frontera cuenta con 75,215 habitantes.

## **REVISIÓN LITERARIA**

No nos deja creer jamás que hemos llegado a la cumbre en ningún sentido, ni cegarnos hasta el punto de no ver lo mucho que nos queda por adelantar y la ventaja que otros nos llevan. Solo si nos sabemos menos, pretenderemos ser más. Saber rectificar sobre todo si la equivocación versa sobre sí mismo.

Las características cualitativas diferenciales encontradas en ellas fueron la modestia y la firmeza, el mejor líder es aquel que se hace notar. El buen líder habla poco, detrás de un liderazgo social se encuentra gente grande y sencilla, la humildad en efecto, no es atributo de camaleones sociales. Hunter había dicho con tino que el liderazgo no era cuestión de estilo sino de carácter cuyos aspectos fundamentales son: paciencia simpatía, humildad, generosidad, respeto, indulgencia, honradez y compromiso. Una parte sustantiva del oficio del líder es ofrecer proyectos que aúnen rigor y exigencia con amabilidad y afecto. Líder tiene como misión evitar los conflictos a todo trance llegando a un resultado aceptable. Sumar la firmeza de humildad para concebir el conflicto. (Llano, 2004)

La discusión es a veces la base del trabajo en equipo (Burke, 2001). De Johnson and Johnson, la firmeza y la humildad no casualmente aparecen juntas en los líderes excepcionales, “me olvide de ser yo”, Ser dueño de sí, ser sí mismo es la cima de la firmeza.

Liderazgo no es rebeldía, humildad y firmeza significan equilibrio, el liderazgo implica rectificar errores pasados. El Líder ha de tener una firmeza segura, porque ninguna persona normal desea ser guiada por alguien voluble. Nadie desea ser gobernado por quien fundamenta su acción de gobierno, queremos como jefes a personas que tengan en cuenta, nuestros sentimientos, pero que actúen siguiendo las ideas claras y firmes de su inteligencia. Ello implica tratar a nuestros subordinados como si alguna vez llegaran a ser jefes nuestros, y seguramente lo serán si somos capaces de este tipo de liderazgo

El liderazgo será mediocre si no cuenta con su transitoriedad. Se precisa ser firmes pero humildes. El éxito y el fracaso siempre van juntos, entretejiéndose en las diversas coyunturas vitales., no se puede



ayudar a los hombres haciendo permanentemente por ellos lo que ellos pueden y deben hacer por sí mismos.

Comprometido atento, exige responsabilidad a sus hombres, anima a la gente, posee una actitud positiva y entusiasta, aprecia a las personas y las trata con respeto. Trata a las personas como si fueran importantes, posee lealtad, clemencia, religiosidad y caridad.

#### Influencia del jefe inmediato

Estrategia: supervisar la ejecución de las tareas de forma permanente, de parte de los jefes, para brindar apoyo, y si se requiere transferir la experiencia profesional resultando de esta forma un trabajo de calidad.

#### Trabajo en equipo y relación con mi jefe

Estrategia: organizar grupos de trabajo por proyecto, para compartir conocimientos y experiencia profesional, y una vez concluido el proyecto, reorganizar al personal involucrado en ellos para realizar nuevas tareas en la compañía.

#### Cultura organizacional

Estrategia: elaborar un programa continuo de adiestramiento a través de una detección de necesidades, en áreas como integración de equipos de trabajo y relaciones humanas, así como seguridad industrial, retroalimentando en forma mensual los resultados obtenidos de cada curso realizado. De igual forma, integrar a dicho programa algunos externos que permitan involucrar a la empresa en acciones de beneficio social. (Herzberg, 2008) nos hace ver que también existen factores motivacionales como la participación, cooperación, la base técnica de motivación práctica que significa “el enriquecimiento del trabajo”

(Greene, 2011) la comunicación es una especie de guerra, y su campo de batalla, la reacia y defensiva mente de la gente en la que quieres influir, la meta es penetrar sus defensas y ocupar sus mente, Induciendo a la gente a llegar a las conclusiones que tú deseas y pensar que llegó a ellas por si sola. James Hunter(Pont, Nusche, Moorman, & Organización de Cooperación y Desarrollo Económico, 2009) nos ofrece una definición que conviene retener, Liderazgo es el arte de influir sobre la gente para que trabaje con entusiasmo, que la dirección es más arte que ciencia, ese gozo que supone servir a los demás no es una ficción, sino que requiere solo “esforzarme un poco para ser auténtico con la gente

Humildad: que combate la soberbia

La Magnanimidad: combate la avaricia, capacitandonos para aspirar a metas altas

La Castidad: combate la lujuria

El Amor al prójimo: que combate la envidia.

La Templanza: que combate la gula

La Paciencia: que combate la ira

La Diligencia: que combate la pereza.

Liderazgo y Humildad

Hunter mismo nos dice que ese gozo que supone servir a los demás no es una ficción, sino que requiere solo “esforzarme un poco para ser auténtico con la gente” Esta autenticidad no solo anima a la disensión sino que la demanda, y se rodean de personas lo suficientemente inteligentes para conocer la verdad y lo suficientemente independientes para decirla.



### Preponderancia

La Teoría ERG de Alderfer, C. (Alderfer, 1969) (Existence needs, Related needs, Growth needs) resalta las necesidades existenciales, relacionales y de crecimiento como elementos motivacionales básicos; la diferencia básica con los planteamientos de Maslow es que para Alfred Adler,

las necesidades satisfechas no guardan necesariamente una relación jerárquica y no llevan a la satisfacción de otro tipo de necesidades sino a un aumento o intensificación de dicha necesidad.

Por su parte Herzberg, plantea la existencia de Factores Higiénicos y Motivacionales; los primeros de orden preventivo y constituido por las características de contexto en el trabajo cuya presencia no aumenta la satisfacción pero si no están presentes causan insatisfacción.

Estas son las condiciones físicas y ambientales que rodean al sujeto cuando trabaja. Estos planteamientos se corroboran por diversos estudios sobre motivación y con los vinculados a la satisfacción laboral.

La teoría de la equidad o igualdad, planteada por (Festinger, 1979) señala que los empleados requieren percibir equidad o justicia en sus puestos de trabajo o empresa. Las personas tienden a comparar su actuación con las de otros y hacer juicios al respecto; la persona estará motivada en proporción con la justicia que percibe en las recompensas que recibe por una cantidad determinada de esfuerzo y en relación a la que otro recibe por lo que da.

Un segundo grupo de teorías son las referidas al proceso motivacional cuyo énfasis se entra en los mecanismos por los que se logra la motivación. La teoría de las expectativas, representado por (Vroom & Manton, 2010) considera que la motivación opera en función con las expectativas que se tenga del resultado de su comportamiento y la valencia de las mismas.

### **METODOLOGIA**

Es de carácter mixto cualitativa ya que se acudió a la información documental y cuantitativa donde las técnicas utilizadas fueron entrevistas, además la investigación presenta la aplicación de 25 encuestas a los trabajadores, y se complementa con fuentes de carácter documental que han investigado sobre este tema

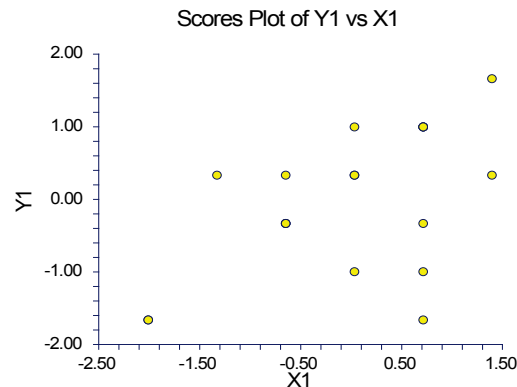
### **RESULTADOS**

¿Existe correlación si el líder gerencial motiva y crea un clima laboral satisfactorio?

Variable - Variate Correlations Section



## Plots Section



Si existe correlación ya que un líder gerencial cuando fija metas y principalmente incentiva a una mayor calidad de desempeño, esto contribuye a que sus trabajadores sienten que su trabajo tiene una calidad de servicio de la empresa.

**CONCLUSIÓN**

En los datos encontrados de acuerdo al instrumento validado, se observa que existe correlación en la motivación que el líder gerencial proyecta e influye en un clima laboral satisfactorio. los empleados encuentran satisfechos con el trabajo que realiza sin embargo y de acuerdo a los histogramas se encontró que un 86% de los empleados se encuentran motivados y satisfechos con el trabajo que realiza su jefe gerencial y el impacto en el clima laboral satisfactorio.

**PROPUESTA**

Teniendo una excelente relación en los compañeros de trabajo y líder gerencial se recomienda a los directivos implementar recursos económicos motivacionales cuando exista una carga de trabajo extra.

<b>IDENTIFICAR A LOS INCORPORANTES</b>	<b>DIAGNOSTICO</b>	<b>OBSERVACIÓN</b>	<b>PLAN ESTRATEGICO</b>
Lider Gerencial	Supervisar el trabajo laboral, establecer comunicación constante	Valorar la calidad de desempeño, puntualidad, asistencia y responsabilidad.	Reconocimientos por mes.
Lider Gerencial	Trabajo en equipo, establecer metas disciplina.	Producción, sistema de calidad y servicio	Ofrecer premio de convivencia al mejor equipo
Lider Gerencial	Escuchar propuestas, e ideas de los empleados	Valorar ideas, propuestas y desempeño de los trabajadores	Analizar las mejores propuestas.
Directivos	Crear incentivos al merito laboral.	Valorar, trabajo en equipo así como el trabajo realizado por el Jefe Gerencial.	Premios viajes, Reconocimientos, e incentivos empleados y gerente. Eventos convivios laborales y familiares.



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Sandra Patricia De la Garza Cienfuegos: es 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 es: cienfuegoss2005@yahoo.com.mx  
Lineas de investigación: Clima organizacional, satisfacción laboral, Triple Hélice y Clúster Turístico.



# **QUE Y COMO APRENDEN LOS ESTUDIANTES ASOCIADOS A LA VINCULACIÓN EMPRESARIAL, A TRAVES DE UN CENTRO DE DESARROLLO DE PEQUEÑOS Y MEDIANOS NEGOCIOS EN LA FECA DE LA UJED**

Rosa Martha Ortega Martínez, Universidad Juárez del Estado de Durango

Claudia Nora Salcido Martínez, Universidad Juárez del Estado de Durango

Claudia Berenise Cano López de Nava, Universidad Juárez del Estado de Durango

José Ramón Duarte Carranza, Universidad Juárez del Estado de Durango

## **RESUMEN**

*La vinculación empresarial en las Instituciones de Educación Superior, es una herramienta extracurricular y natural para la adquisición de conocimientos, habilidades y aptitudes empresariales en el profesorado y en los estudiantes. El Centro de Desarrollo Empresarial de la Facultad de Economía, Contaduría y Administración de la Universidad Juárez del Estado de Durango, atiende a pequeñas y medianas empresas de la región a través de la capacitación, el emprendimiento y la consultoría. Esta investigación analiza las competencias, que los estudiantes asociados a diversos proyectos empresariales adquirieron, durante los años 2011 y 2012. Mediante la estadística descriptiva, se identificaron factores que facilitan o inhiben el proceso de gestión del conocimiento, los saberes que comúnmente se adquieren, los que resultan más complejos de alcanzar y los proyectos empresariales mediante los cuales este proceso de formación de competencias se puede potencializar.*

**PALABRAS CLAVES:** Competencias, Vinculación Empresarial, Gestión del Conocimiento.

## **WHAT AND HOW DO ASSOCIATED STUDENTS WITH BUSINESS LINKING LEARN THROUGH A DEVELOPMENT CENTER FOR SMALL AND MEDIUM BUSINESSES IN THE FECA – UJED?**

### **ABSTRACT**

*The business linking in the Institutions of Superior Learning is an extracurricular and natural tool in the acquisition of knowledge and business ability in the teaching staff and students. The Development Business Center in the Faculty of Economy, Accountancy and Management of the Juarez University of the State of Durango, care for the region small and medium businesses through training, engage and consultancy. This research analyze the competition, that the students associated to different business projects acquired in the years 2011 and 2012. Through the descriptive statistic, factors that facilitate or inhibit the process of knowledge management were identified, as well as de knowledge that is usually obtained, the knowledge that is more difficult to reach and the business projects in virtue of this skill training process can be strengthen.*

**JEL:** M10, M14, M19

**KEYWORDS:** Competence, Business Linking, knowledge Management.

### **INTRODUCCION**



La vinculación con las organizaciones, públicas o privadas, productivas o de servicios, es indispensable no solo para justificar la pertinencia de la oferta educativa de las Instituciones de Educación Superior (IES), sino también para actualizar el quehacer docente e identificar las competencias que se requieren para resolver las problemáticas de la realidad. Estas situaciones están enmarcadas en una economía global, interdependiente y donde cada vez es más clara la tendencia a considerar el conocimiento como el recurso más significativo de las organizaciones. Un colaborador con conocimiento, se considera el activo más importante (Drucker, 1993). Si este conocimiento es más que teoría y se identifica como un saber hacer, se vuelve en la práctica un recurso de mayor valor.

El Centro de Desarrollo Empresarial (CDE), de la Facultad de Economía, Contaduría y Administración (FECA) de la Universidad Juárez del Estado de Durango (UJED), constituido desde 1992, está dedicado a “contribuir al Crecimiento Integral del Sector Económico y Productivo brindando servicios de capacitación, consultoría y emprendimiento de calidad a través de un equipo multidisciplinario que fortalezca el Desarrollo, la Competitividad y la Cultura Emprendedora” (Salcido, y otros, 2013). Toda esta labor sin embargo, carece de sentido si no se involucra a los estudiantes, pues ellos son la razón, principio y fin del ser Universidad. Ikujiro Nonaka ha afirmado que “crear conocimiento tiene que ver tanto con Ideales como con Ideas” (Nonaka, 2007). Por ello el CDE ha observado de manera consciente el crecimiento y las competencias adquiridas en los estudiantes y ex alumnos que participan en sus diversos proyectos desde el 2011, tanto si estos tienen que ver con actividades hacia dentro (la propia gestión del CDE, como una empresa con clientes, proveedores, procesos y servicios), como las que están orientadas hacia afuera (tales como la consultoría y la capacitación).

Las preguntas de investigación que se plantean son: ¿Qué aprendizajes <competencias> adquieren los estudiantes al participar en proyectos del CDE?, ¿Qué impacto tiene en la perspectiva profesional y en el Plan de Vida de los Estudiantes participar en estos proyectos? ¿Qué estilos de aprendizaje favorecen más la adquisición de competencias para los estudiantes que participan en proyectos en el CDE? ¿Qué incapacidades para aprender inhiben la adquisición de competencias para los estudiantes que participan en proyectos en el CDE? Con un diseño de investigación de tipo cuantitativo, mediante la estadística descriptiva no experimental, se establecieron asociaciones entre los estilos de aprendizaje y las incapacidades para aprender, adaptando parte del modelo de Capacidad de Aprendizaje propuesto por Yeung, et al (1999). Se utilizó el SPSS 19.0 para procesar la información y se validó el instrumento con el Alpha de Cronbach con un resultado de .967. Se identificaron, por ejemplo que no hay un estilo de aprendizaje significativo definido entre los estudiantes y que aprenden mas los equipos que los individuos.

Estos resultados, llevan a identificar proyectos para vincular a los estudiantes, que permiten aprender y por lo tanto, tienen el valor agregado de formar competencias prácticas que más adelante serán una fortaleza en el egresado cuando este se enfrente a la vida laboral. Estos hallazgos, orientan la labor del CDE para fomentar la participación de los estudiantes y egresados en aquellas actividades que los fortalecerán, corregir o rediseñar proyectos que inhiben la adquisición de competencias.

## REVISIÓN LITERARIA

La vinculación de las IES se ha recomendado desde varias perspectivas. La UNESCO (United Nations Educational Scientific and Cultural Organization) sugiere no solo revisar sus programas de estudio para garantizar la pertinencia respecto a las necesidades de la sociedad y sus organizaciones, sino también cooperar en la solución de estos, mediante el intercambio de docentes y el propiciar experiencias de prácticas reales para los estudiantes. (UNESCO, 2009). Y por su parte ANUIES (Asociación Nacional de Universidades e Instituciones de Educación Superior), explica claramente en su sitio que La vinculación es una actividad estratégica de las IES que contribuye significativamente a las tareas de formación



integral de los estudiantes; la producción y transferencia de conocimientos socialmente útiles que aporten soluciones a los problemas más urgentes de la sociedad y que incidan en el bienestar social, el crecimiento económico” (ANUIES, 2012). Incubadoras de empresas, prácticas profesionales, centros de competitividad o desarrollo empresarial son entre otros, escenarios propicios para la vinculación universitaria.

Formar en Competencias, tiene que ver con visualizar el futuro. No se pretende que el estudiante aprenda procedimientos para acreditar una unidad académica, como lo propone la enseñanza tradicional. Zavala y Arnau, definen a la Competencia como la respuesta eficiente ante una situación real (Zavala & Arnau, 2008). Por ello la Vinculación de las IES, en cuanto más involucre a sus estudiantes y su profesorado, proveerá de escenarios valiosos para la formación de saberes. La adquisición de competencias, tiene que ver con aprendizaje profundo. Se refleja en el cambio de actitudes y creencias, aptitudes y capacidades y por lo tanto mayor consciencia. A esto Peter Senge, le ha llamado el Círculo del Cambio duradero (Senge, Roberts, Ross, Smith, & Kleiner, 2012). Una competencia, es la combinación de saberes: habilidades, actitudes y conocimientos. Y una competencia profesional, implicaría la conjunción de esos saberes, más la experiencia y la propia personalidad para desempeñar una tarea con calidad. El hecho de tener personas con talento y que posean las competencias correctas es tan importante para el éxito de una organización, que uno de los actores centrales que considera la revista “Fortune” para hacer su lista de las empresas más admiradas es “La capacidad para atraer, desarrollar y retener a personas con talento”. (Hellriegel, Jackson, & Slocum, 2009)

La gestión o administración del conocimiento, se discute y surge como una respuesta a la interrogante de porque individuos u organizaciones en las mismas circunstancias tienen éxito y otras no. Los conocimientos están, pero la capacidad de crearlos y utilizarlos constituye el aprendizaje. La teoría de la estrategia basada en los recursos y capacidades propios, propuesta por Wernerfelt 1984, da respuesta a esta interrogante. (Riesco, 2006). En la década de los 90's autores como Turban, Wiig, Van der Spek, Beckman y Mayers, estructuraron el conocimiento con elementos comunes como la información, las creencias, las experiencias, el razonamiento y todos ellos valorados como un activo para las organizaciones. Por su parte Davenport, define el conocimiento como una “mezcla fluida de experiencia estructurada, valores, información contextual e internalización experta que propicia un marco para la evaluación e incorporación de nuevas experiencias de información”. (Riesco, 2006). Desde la perspectiva de “gestión” o “administración” del conocimiento, autores como Nonaka, Takeuchi, Senge, Drucker, Polanyi se consideran con una visión moderna que trasciende al individuo para incorporar el concepto de organizaciones inteligentes. Argyris por su parte, propone que aprender a aprender, significa cuestionarse sobre la propia capacidad de aprender (Argyris, 2001).

Yeung et al, plantea que las organizaciones aprenden: a) cuando generan ideas, b) cuando generalizan las ideas, es decir las comparten dentro de los límites de la organización. Y también reconoce las incapacidades para aprender como un obstáculo para generar una organización inteligente. “La forma de aprender de las organizaciones depende en primer término como descubren problemas y cómo inventan soluciones, lo que nosotros hemos llamado generación de ideas” (Yeung, Ulrich, Nason, & Glinow, 1999). El mismo autor habla de cuatro tipos de aprendizaje: la experimentación, la adquisición de competencia, la imitación de parámetros y marcas de referencia y la mejora continua. En la experimentación se aprende probando muchas ideas nuevas. En la adquisición de competencias se aprende centrado en la experiencia de terceros. En la imitación, su busca ver que hacen otros y se trata de adoptar y copiar estos conocimientos. En la mejora continua, la organización aprende mejorando constantemente. Estos son tipos ideales de aprendizaje, pero no deben considerarse los únicos.

También hay que considerar que para Yeung et al, las organizaciones se permiten aprender con dos propósitos fundamentales: explorar campos nuevos o explorar oportunidades existentes (Yeung, Ulrich, Nason, & Glinow, 1999). Esto marca los límites del aprendizaje. Dentro o fuera de los límites de la propia organización.



El otro aspecto importante para el aprendizaje de las organizaciones es poder ver sus errores. Senge, habla del “te veo” desde el lenguaje de las tribus africanas (Senge, Roberts, Ross, Smith, & Kleiner, 2012). Es un “darse cuenta”. Y Yeung afirma que si la organización no es capaz de “ver” sus errores y aprender de ellos, no puede ser sensible al cambio y entonces no habrá mejora de sus procesos. A esto lo define como Incapacidad para Aprender. La Ceguera, que consiste en no identificar problemas. La candidez, que corresponde a aplicar soluciones poco cuidadosas a problemas complejos. La homogeneidad, cuando se da por hecho que ante situaciones distintas aplica la misma respuesta. El acoplamiento estrecho, significa el exceso de control, que impide ser creativo. Tanto las incapacidades como los estilos (situaciones que favorecen) de aprendizaje, están relacionadas con el tipo de cultura y estrategia de una empresa.

Finalmente, cabe destacar que la vinculación universitaria con el sector empresarial, público o privado, busca la aplicación de la teoría con la realidad. Pero esta práctica no se limita a los conocimientos “duros” como son el saber hacer cálculos, presupuestos, estados financieros. También se trata de habilidades, es decir, conocimientos “blandos”. Sofia Macías, autora de finanzas personales ha dicho que las habilidades no profesionales, son las que “de verdad pueden hacer la diferencia entre dos tipos igualmente brillantes en lo técnico de su profesión y convertir a uno de ellos en líder”. (Macías, 2011)

## METODOLOGÍA

Desde 2011, el CDE ha estado realizando proyectos de vinculación, que involucran a los estudiantes. Como se puede observar en la Tabla 1, los proyectos en los que participan alumnos son de diferente naturaleza y los alumnos pueden obtener o no el beneficio adicional como liberar servicios sociales, requisitos para obtener grados académicos. Todos los proyectos tienen la característica de tener profesores como asesores. En todos estos programas se tienen actividades asignadas muy claras para los participantes.

Tabla1: Relación de Proyectos del CDE donde participan estudiantes

Tipo de Proyecto	Nombre	Relación Alumnos	Años	No. Participantes
Hacia Adentro	Certificación SBDC	Servicio Universitario	2012	5
Hacia Afuera	Encuestador Incubadora de Negocios	Servicio Universitario	2012	6
Hacia Afuera	IMEF Universitario	Afiliación Libre	2011-2012	15
Hacia Afuera	Taller Yo Emprendo	Afiliación Libre	2011-2012	30
Hacia Afuera	Consultor junior	Práctica Profesional /Servicio Social	2012	3
Hacia Afuera	Programa Estancias Infantiles SEDESOL	Práctica Profesional /Servicio Social	2011	39

*En esta tabla, se encuentran los diferentes proyectos en los que de manera intencional se involucran alumnos, mismos que se están utilizando en este trabajo para observar las competencias que adquieren, los estilos de aprendizaje y las incapacidades para aprender. Los proyectos se realizaron entre 2011 y 2012. La relación de alumnos implica que además de las acciones realizadas, el alumno se interesó en participar para liberar un trámite indispensable para obtener su grado académico. En los proyectos de afiliación libre, no hay un trámite relacionado como beneficio para el alumno.*

La duración mínima de participación de los estudiantes o ex alumnos es de un semestre y la máxima de 3. Los estudiantes vinculados, provienen de las tres carreras que se ofrecen en la FECA: Licenciado en Administración, Contador Público y Licenciado en Economía. Solo un participante del estudio, es egresado y se desempeñó como Consultor Junior. En la Tabla 2, se pueden identificar los proyectos, una descripción general de ellos y el tipo de vinculación que se genera al participar en él.

Tabla 2. Descripción de los Proyectos del CDE para vincular estudiantes



Proyecto de Vinculación	Descripción	Se vincula con:
Certificación SBDC	La certificación implicó una auditoría interna y otra externa, de carácter internacional. Se implementó un sistema de gestión en el CDE y se documentaron los requisitos de cumplimiento del Modelo SBDC (Small Business Development Centers).	Audidores Internos, Externos, Comité de Certificación, estudiantes involucrados.
Encuestador Incubadora de Negocios	Se recibe capacitación y entrenamiento para aplicar encuestas, capturarlas y documentarlas para integrarse al Plan de Negocios, según requerimientos de convocatoria de Secretaría de Economía. El servicio se presta bajo la supervisión del Asesor de Negocios, un profesor de la FECA.	Emprendedores, Asesores de Negocios, otros estudiantes
IMEF Universitario	El Instituto Mexicano de Ejecutivos en Finanzas, en su capítulo universitario tiene presencia en la FECA desde 2011. Los jóvenes participan en eventos técnicos, congresos locales y nacionales, difunden las finanzas, realizan investigación y publican boletines, entre otras actividades. El CDE hospeda el proyecto, lo coordina y gestiona recursos.	Empresarios Locales y Nacionales, Miembros del IMEF regionales y nacionales estudiantes de otras universidades del país. Profesores.
Taller Yo Emprendo	Programa de la Secretaría de Economía. Difunde la formación de emprendedores y la elaboración de planes de negocios para su posterior incubación. El CDE hospeda este programa, sus profesores asociados son instructores certificados y asesoran estudiantes en la elaboración del Plan de Negocios.	Empresarios Locales, Asesores y Consultores del CDE y de la Incubadora de Negocios. Otros estudiantes.
Consultor junior	El programa de Consultor Jr. Se diseñó por el CDE para formar habilidades para la formulación, diseño y evaluación de planes de negocios, bajo requerimientos de Secretaría de Economía. El estudiante acompaña al emprendedor en el desarrollo de su proyecto y es supervisado por el Asesor de Planes de Negocios.	Emprendedores, Asesores de Negocios, otros estudiantes
Programa Estancias Infantiles SEDESOL	Intervención bajo la modalidad de Consultoría a 39 Estancias Infantiles de Secretaría de Desarrollo Social, en la Ciudad de Durango. Se implementó un Sistema de Gestión. El estudiante fue responsable de acompañar a los encargados de las Estancias Infantiles en la implantación del Sistema. Se entrenó, recibió capacitación, documentó la experiencia, dio capacitación y asesoró en la resolución de problemas de las estancias.	Profesores Consultores, Estudiantes, Responsables de Estancias Infantiles, Colaboradores de Estancias Infantiles. Autoridades de SEDESOL

*Esta tabla, muestra el proyecto, una descripción de las actividades o características que incluye y las personas o instituciones con las que se genera la vinculación. Puede observarse que Hay una fuerte relación con el sector empresarial y también con instancias gubernamentales. Algunos de estos proyectos son supervisados y coordinados desde una modalidad "huésped" por el CDE, es decir, no fueron creados por el mismo pero si son auspiciados. Otros nacen específicamente dentro del CDE, como el programa de*

El estudio lo delimitan los estudiantes asociados a los proyectos del CDE de la FECA de la UJED, que participaron durante los años 2011 y 2012. El instrumento se aplicó durante los meses de febrero y marzo del 2013. Se adaptó el cuestionario para identificar las capacidades de aprendizaje de las organizaciones (Yeung, Ulrich, Nason, & Glinow, 1999). Se aplicó a toda la población. El Instrumento original tiene cinco apartados: Tipos de organizaciones que aprenden, Incapacidades para aprender, Capacidad para el Cambio, Procedimientos de Recursos humanos, Cultura. Para esta investigación se utilizaron solamente los apartados de Tipos de Organizaciones que aprenden y las Incapacidades para aprender. Se solicitó al estudiante que valorara el proyecto en el que estuvo o está asociado. Además se diseñó una sección para identificar las habilidades adquiridas y los saberes fortalecidos. Finalmente también se indagó sobre los factores que desde la perspectiva de los estudiantes facilita o inhibe el aprendizaje.

El instrumento se mide con una escala de Likert, donde 1 es la percepción más baja o nula y 5 la más alta. La validación con el Alpha de Cronbach arrojó un resultado de 0.96, por lo que el instrumento es confiable. Toda la información se procesó en SPSS 19.0.

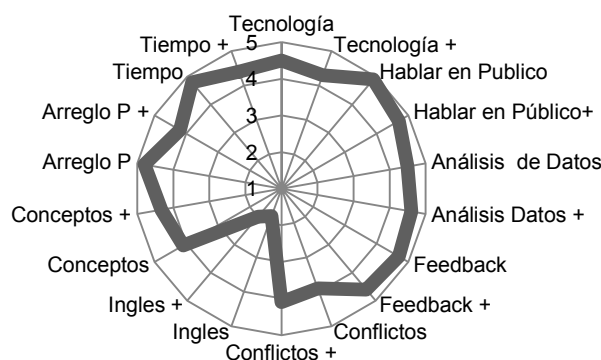


## RESULTADOS

Retomando las preguntas de investigación: ¿Qué aprendizajes <competencias> adquieren los estudiantes al participar en proyectos del CDE? ¿Cómo impacta este aprendizaje en la Perspectiva Profesional del estudiante y en su Plan de Vida? ¿Qué estilos de aprendizaje favorecen más la adquisición de competencias para los estudiantes que participan en proyectos en el CDE? ¿Qué incapacidades para aprender inhiben la adquisición de competencias para los estudiantes que participan en proyectos en el CDE? Los resultados fueron los siguientes. La edad promedio de los Estudiantes es de 22.5 años y la Licenciatura de la que proviene la mayoría es de Contador Público.

### Que aprenden los estudiantes asociados al CDE de la FECA de la UJED

Figura 1: Aprendizajes Adquiridos.



Esta figura muestra los resultados en dos vertientes. Por ejemplo Tecnología y Tecnología +. La diferencia consiste en que en el primer caso se le pregunta si tuvo que usar la tecnología durante su participación en el proyecto. En el segundo, si una vez terminado, su uso de tecnología se mejoró. Podemos observar que durante el proyecto la mayoría de las variables fueron utilizadas claramente y también consideran una mejora, excepto en el uso de Ingles, que claramente no fue una competencia adquirida ni fortalecida.

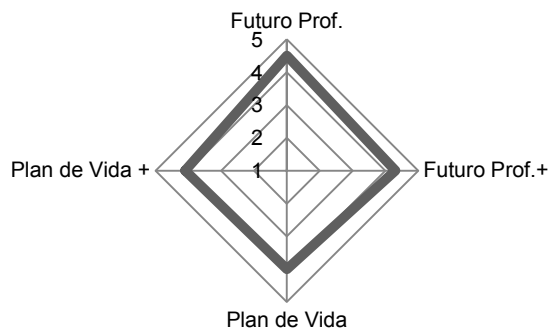
Los participantes, consideraron que Hablar en Público, su Arreglo Personal y una Mejor Administración del tiempo, son habilidades que tuvieron que utilizar en mayor medida, durante el proyecto. La manera en como resolvieron los conflictos que se les presentaron, fue el saber en el que se presenta más variación en la respuesta de los estudiantes con una  $S = 1.4491$ . El Resto de las competencias, se usaron en gran medida y los estudiantes consideran que ha habido una mejora, excepto en el uso del idioma ingles.

### Perspectiva Profesional y Plan de Vida

La siguiente serie, indaga sobre la percepción de la Perspectiva Profesional y el Plan de Vida en términos generales. En la perspectiva profesional, se les preguntó si consideraban si esta coincide con el que se plantea en el proyecto en el que participaron. Y también si se había sido aclarada una vez concluido el proyecto. (Perspectiva Profesional +). El Plan de Vida en términos generales también podía o no coincidir con los planteamientos de la vinculación y al finalizar verse enriquecida esta perspectiva. La Figura 2 muestra el comportamiento.



Figura 2: Futuro Profesional y Plan de Vida

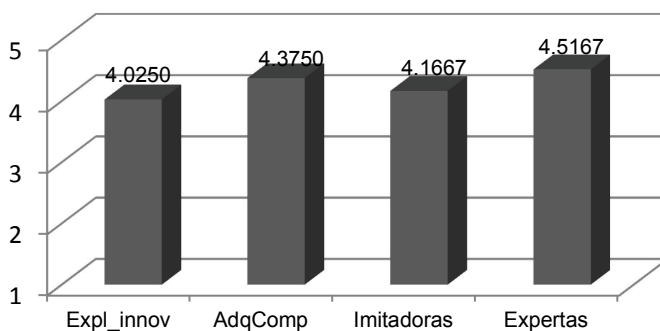


Esta Figura, muestra el comportamiento ante la interrogante de la perspectiva profesional y el plan de vida. En el primer momento se cuestiona si estas dos perspectivas coinciden con los planteamientos del proyecto en el que participaron. En el Futuro Prof. + y Plan de Vida +, se pregunta si estas perspectivas se aclararon o mejoraron a raíz de su vinculación. Se puede ver como participar en estos proyectos aporta elementos que mejoran o amplían las perspectivas profesionales y los planes de vida de los participantes.

### Estilos de Aprendizaje

Las capacidades de aprendizaje de las organizaciones, definidas por Yeung, son cuatro: Exploradoras, Adquisición de Competencias, Imitadoras y Expertas. De acuerdo a los resultados, no hay un estilo de aprendizaje según el resultado de ANOVA con  $p = .858$ . Es decir, ninguno de ellos tiene datos que definan con suficiente claridad que se trata de un estilo en particular. La Figura 3, muestra esta relación.

Figura 3: Estilos de Aprendizaje



Esta figura, expone que dentro de los participantes en proyectos de Vinculación del CDE, no hay un estilo de aprendizaje que prevalezca más que el otro. El tipo de aprendizaje con mayor frecuencia es el de Expertas y aunque no hay diferencia significativa entre los otros, la búsqueda de las mejores prácticas prevalece con una ligera diferencia, seguida por la adquisición de competencias que se define como el fomento a la adquisición de habilidades.

El análisis de las medias arroja diferencias poco significativas para determinar un estilo de aprendizaje predominante.



### Donde y quien aprende

El instrumento de Yeung, propone que hay escenarios que facilitan o inhiben el aprendizaje. En el caso de los proyectos auspiciados por el CDE la pregunta es si se aprende dentro de los límites (las propias actividades, eventos) del proyecto o más allá de los límites. (Esto comprendería el escenario del CDE, su dinámica, su incrustación con el sector empresarial en un sentido más robusto). Las pruebas realizadas arrojan que el aprendizaje ocurre dentro de los límites del propio proyecto. La tabla 3, muestra la información del análisis descriptivo y las pruebas de significancia. En el mismo análisis también se plantea que se aprende más en Grupo que en forma Individual.

Tabla 3: ¿Donde ocurre el aprendizaje y Quien aprende?

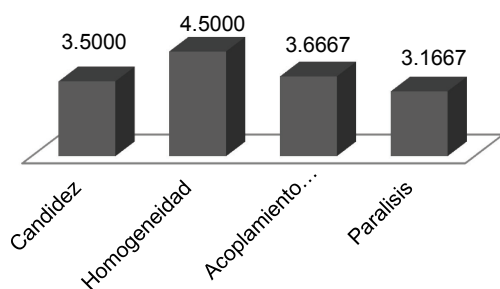
	Mínimo	Máximo	Media	Desv. típ.
¿Donde ocurre el aprendizaje?				
Dentro del Proyecto	3.33	5.00	4.4667	.59213
Fuera del Proyecto	2.33	5.00	4.1667	.97183
¿Quién aprende?				
Personas	1.33	5.00	4.2333	1.10050
Grupos	2.00	5.00	4.5750	.92833

La tabla 3, expone el análisis descriptivo de los valores del instrumento. La desviación estándar del escenario donde se facilita el aprendizaje es 59213 vs. 97183, que representa un mayor consenso en las respuestas para "dentro del proyecto". Mientras que en el análisis de Quien Aprende, la diferencia en las medias indica que los grupos posibilitan mas la adquisición de conocimientos, aunque la variación en las respuestas no es tan sensible.

### Incapacidades para aprender.

El instrumento adaptado pudo medir cuatro incapacidades para aprender. La Figura 4, muestra los resultados. Se identifica que soluciones comunes a distintos problemas, inhibe la creatividad o la búsqueda de alternativas, por lo que no se da el crecimiento.

Figura 4: Incapacidades para aprender.



Esta Figura, muestra los resultados en los cuales se observa que la principal incapacidad para aprender es la homogeneidad, seguida por el acoplamiento estrecho. El análisis ANOVA reveló que si hay diferencia significativa. Las soluciones a los problemas, según Yeung et al (1999), tienden a ser las mismas. Entre más diferencias se presentan en las soluciones, mayor posibilidades de aprendizaje. El acoplamiento estrecho, muestra que los proyectos son muy controlados y esto desde la perspectiva de este instrumento inhibe el aprendizaje.



## CONCLUSIONES

Los estudiantes asociados al CDE a través de sus diferentes proyectos de vinculación adquieren competencias para la vida laboral. Tanto en programas diseñados por el propio CDE como los que son hospedados y auspiciados, se integran profesores, asesores, empresarios, autoridades y otras unidades académicas de la UJED. Los alumnos participantes tienen responsabilidades que requieren el uso de tecnología y aplicación de los conocimientos de su carrera, pero también se enfrentan a situaciones que superan lo enseñado en las aulas. En este trabajo se estudió que es lo que se aprende al participar en este tipo de actividades y como se aprende. Además del impacto que tiene este tipo de vinculación en la perspectiva profesional y en el plan de vida.

¿Que se aprende?, es decir que competencias se adquieren, destacan la Administración del Tiempo, Hablar en Público, Arreglo personal, todas se pueden entender como conocimientos “blandos” (habilidades). Los alumnos también aprendieron a manejar conflictos y la manera en la que los resolvieron les será de utilidad fuera del CDE y del proyecto que participaron. Se aprende en ambientes que propician la colaboración, aunque no hay un estilo de aprendizaje que defina esta adquisición de competencias. Es decir, este análisis deberá ser complementado con el de la cultura organizacional que propone el instrumento completo de Yeung et al.

Los datos estudiados, no dan evidencia suficiente sobre la diferencia entre el ambiente que propicia el aprendizaje. Es decir, no hay datos contundentes para afirmar o negar que se aprenda solamente dentro de los proyectos sin tomar en cuenta el entorno de estos. Otra circunstancia del estudio es que el momento de la aplicación no es el mismo para todos los participantes. Ellos pudieron haber madurado sobre su experiencia o bien aún no valorarla con suficiencia. Por lo que una recomendación es aplicar el instrumento una vez que termina la participación y valorarla también una vez pasado un periodo de maduración con la misma población.

El estudio también demuestra que se trata de proyectos muy controlados por el CDE, con una fuerte supervisión por parte de coordinadores y asesores, esto también se vuelve en una incapacidad para aprender al no permitir la creatividad de los estudiantes participantes y resolver situaciones complejas por su propia cuenta. Y por otro lado la homogeneidad como impedimento para aprender, posiblemente esté ligado a la búsqueda de estándares de calidad, como lo es obtener una certificación internacional (SBDC), en la que se busca repetir procesos comprobados y documentarlos según una norma o modelo con el fin de garantizar la calidad en el servicio. Esta última parte tendría que estudiarse y adaptarse al instrumento para verificarla.

Esto último podría orientar el diseño de proyectos donde el alumno tenga la posibilidad de experimentar la búsqueda de alternativas y probarlas, cuidando también la calidad del producto o servicio que el CDE brinde a su cliente.

Respecto al plan de vida y a la perspectiva profesional, aunque se muestran datos que dicen que esta se ve enriquecida al asociarse a alguno de los proyectos del CDE, esta relación podría quedar más clara dando un seguimiento a los egresados y correlacionar puestos, tiempo de obtener empleo, experiencias laborales.

Estudios futuros pueden correlacionar el perfil y carrera del participante asociado al CDE, edad, sexo para profundizar en el tipo de estudiantes para quienes resulta más fácil adquirir competencias a través de la vinculación empresarial.

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# TUTORIA EN ESTUDIANTES INDÍGENAS DE NIVEL SUPERIOR

Alma Rosa García Ríos, Universidad Michoacana de San Nicolás de Hidalgo  
Zoila Margarita García Ríos, Universidad Michoacana de San Nicolás de Hidalgo

## RESUMEN

*La incorporación de los jóvenes estudiantes indígenas a las aulas universitarias requiere de condiciones y estrategias didácticas específicas. Siendo el apoyo de tutorías un importante recurso institucional para abatir los niveles de reprobación y deserción, por lo que es necesario seguir fortaleciendo estos servicios. Así como proporcionar a los docentes tutores, las estrategias que les permitan lograr un desempeño adecuado en el acompañamiento del estudiante indígena del nivel superior. El presente trabajo es una investigación de la situación actual de los estudiantes indígenas de la Universidad Michoacana de San Nicolás de Hidalgo, Universidad pública del Estado de Michoacán, México. En cuanto a su distribución en la Universidad así mismo se aplica una propuesta de estrategias de acción tutorial en un grupo de estudiantes indígenas de la Carrera de Químico Farmacobiología con la intención de demostrar la efectividad de las estrategias propuestas. La metodología comprende un desarrollo progresivo de varias etapas; desde la obtención de información en planeación universitaria (SIIA) en el ciclo escolar: 2009, además del trabajo directo con un grupo de estudiantes indígenas a quienes se aplicaron entrevistas, Análisis FODA, análisis clínico, aplicación de test de Inteligencias múltiples y uso de Técnicas de estudio. En base a los resultados obtenidos, se aplicaron estrategias de refuerzo correlacionando en los puntos de debilidad logrando mejorar el aprovechamiento académico, abatiendo el rezago y la deserción, concluyendo con el término de la carrera universitaria.*

**PALABRAS CLAVE:** tutoría, indígenas, estrategias, nivel superior, optimización

## TUTORING IN TOP LEVEL INDIAN STUDENTS

### ABSTRACT

*The incorporation of native young female students to the university classrooms requires of specific didactic strategies. Tutorials incorporated by the University are an important institutional resources to prevent students desertion and failure, for that matter strengthening this tool as well as training professors may help students to finish they career.. The present work is an investigation of the current situation of indigenous students of the Universidad Michoacán de San Nicolas de Hidalgo, Public University of Michoacán, Mexico. In terms of Distribution University Jan likewise applies a proposed tutorial action strategies in a group of Indian students of the School of Chemical Pharmacobiology with the intention of demonstrating the effectiveness of the proposed strategies. The methodology comprises a multistage progressive development, from obtaining information on college planning (SIIA) s in the school: 2009, in addition to direct work with a group of Indian students who applied interviews, SWOT, clinical analysis , application of multiple Intelligences test and use of study skills. Based on the results obtained, correlating reinforcement strategies applied at points of weakness managing to improve academic achievement, bringing down the backlog and desertion, concluding with the end of the college career*

**JEL:** I20, I21, I23, I24

**KEYWORDS:** Mentoring, Indians, strategies, higher level, optimization.



## INTRODUCCIÓN

Desde sus orígenes la Universidad Michoacana de San Nicolás de Hidalgo, México. Se ha caracterizado por un rasgo social de apoyo a las clases desprotegidas siendo una Universidad pública, da cabida a estudiantes de la mayoría de las entidades de la república, a medida que las oportunidades de educación se van ampliando, cada vez más, jóvenes indígenas llegan a nuestra universidad, esto por supuesto con una serie de necesidades académicas, económicas y sociales graves que dificultan su estancia en el nivel medio superior y superior, teniendo como consecuencia: la marginación, el rechazo, la reprobación y deserción, algunos jóvenes a pesar de esto, logran desarrollarse eficazmente pero son minoría.

La incorporación de estos jóvenes a las aulas universitarias requiere de condiciones y estrategias didácticas, siendo el apoyo de tutorías un importante recurso institucional para abatir los niveles de reprobación y deserción, por lo tanto es latente la necesidad de seguir fortaleciendo estos servicios. El presente trabajo es una investigación de la situación actual de los estudiantes indígenas de nuestra universidad: en cuanto a su distribución en la universidad por dependencias. Y una propuesta de estrategias de acción tutorial para la mejora en el desarrollo académico de un grupo de 5 estudiantes indígenas de la carrera de Químico farmacobiología de la UMSNH utilizando estrategias como: Análisis FODA, Análisis de Laboratorio Clínico, apoyo con técnicas de estudio, Asesoría en el desarrollo de las inteligencias múltiples así como tutoría entre pares. Haciendo un acompañamiento académico hasta el término de la carrera profesional y la culminación con la obtención del título universitario.

En relación a los docentes que participan en el programa institucional de tutoría (PIT), Armenta, (2010), menciona que de 3,550 plazas académicas (UMSNH, 2010), apenas 607 profesores se han capacitado para ser tutores, representando un 17 % del personal docente, por lo que se presume que la cobertura del programa es limitado. Por otro lado, de la experiencia empírica de los coordinadores de los programas de tutoría de las diferentes unidades académicas, se detectan las dificultades que enfrentan para realizar la tutoría en tres dimensiones: Institucionales, tutorado y tutor. El programa de atención tutorial de Químico farmacobiología inicia en 2004. Con 33 profesores formados en tutorías de los cuales 20 están activos y solo uno de ellos atiende a estudiantes indígenas, otras dependencias no practican este tipo de tutoría independientemente de que tiene la demanda de este servicio aunque se cuenta con el Programa de Apoyo Académico a Estudiantes indígenas del estado de Michoacán PAAIEM en coordinación con la ANUIES, el Gobierno del Estado y la UMSNH. Actualmente se desconocen las cifras de estudiantes indígenas tampoco se conoce la ubicación de estos por dependencias por lo que es pertinente realizar esta investigación.

## REVISION LITERARIA

El Programa de Apoyo a Estudiantes Indígenas en Instituciones de Educación Superior (PAEIIES) es una iniciativa de base étnica implementada en México a partir del año 2001 con financiamiento de la Fundación Ford. Como parte de un proyecto de cobertura mundial, a favor de la equidad en la educación superior: tomando forma en cada país, de acuerdo a sus características y necesidades. Operó durante diez años, “en 22 países del mundo y 73 instituciones” (Petrovich, 2007, citado en Didou y Remedi, 2010: 11). Con el objetivo de “fortalecer los recursos académicos de las instituciones de educación superior participantes en el programa para responder a las necesidades de los estudiantes indígenas inscritos en ellas y ampliar sus posibilidades de buen desempeño académico en este nivel” (ANUIES-Fundación Ford, 2005: 7). La integración de las IES de carácter público permitió una interacción en la cual el vínculo entre las instituciones y la Fundación Ford generando un permanente intercambio de experiencias entre los participantes, así como la sistematización del proceso de Impulsar la creación de las Unidades de Apoyo Académico para estudiantes indígenas en las IES siendo un campo de interés institucional que se abre a nuevos aprendizajes en torno a la diversidad cultural y la educación superior. Con este propósito, se integró un Comité de Gestión para brindar asesoría técnica y académica al Programa, comité integrado



por: Secretaría de Educación Pública, Comisión Nacional para el Desarrollo de los Pueblos Indígenas, Centro de Investigaciones y Estudios Superiores en Antropología Social, Asesores externos, Su coordinación estuvo a cargo de la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES). De 2001 a 2005, la ANUIES lanzó tres convocatorias, mediante las cuales se incorporaron al programa 16 instituciones. El PAEIIES funcionó con recursos de Fundación Ford hasta el primer semestre de 2010, año en que terminó Pathways to Higher Education (PHE). Previendo esta situación, en 2009 la Coordinación del Programa buscó el financiamiento del Banco Mundial y de la Secretaría de Educación Pública para dar continuidad a sus actividades, obteniendo un resultado positivo. Sobre esta base, en 2009, lanzó una cuarta convocatoria e integró al PAEIIES a siete instituciones más (Ver Tabla: 1)

Tabla 1: IES Incorporadas al PAEIIES Por Año de Convocatoria.

2001-2002	<b>Universidad Tecnológica Tula-Tepeji</b> <b>Universidad Pedagógica Nacional</b> <b>Universidad Autónoma del Estado de México</b> <b>Universidad Autónoma Chapingo</b> <b>Universidad Veracruzana</b> <b>Instituto Tecnológico Tuxtla Gutiérrez</b>
2002-2003	Benemérita Universidad Autónoma de Puebla Universidad de Guadalajara Centro de Estudios Superiores del Estado de Sonora Universidad de Ciencias y Artes de Chiapas Universidad de Quintana Roo
2005	Universidad Autónoma Benito Juárez de Oaxaca Universidad de Occidente Universidad Autónoma de Guerrero <b>Universidad Michoacana de San Nicolás de Hidalgo</b> Universidad Autónoma de Nayarit Universidad de Sonora
2009	Universidad Tecnológica de la Huasteca Hidalguense Universidad Autónoma de Chihuahua Universidad Autónoma de Chiapas Universidad Tecnológica de la Selva Universidad Autónoma de Yucatán Universidad Autónoma de Campeche
Al mes de junio de 2011	El PAEIIES se encontraba instalado en 18 entidades federativas, en 23 instituciones de educación superior públicas afiliadas a la ANUIES. De acuerdo con la información disponible en su sitio electrónico, atendía a una matrícula de 11,155 estudiantes, con el apoyo de 689 tutores y 75 asesores, y contaba con 2,677 egresados y 1,004 titulados. Según Didou y Remedi “en México, Pathways

Fuente:: Badillo . Información General. Consultado el 24 de mayo de 2011, en: [http://paeiies.anui.es.mx/index.php?pagina=info\\_gral.html](http://paeiies.anui.es.mx/index.php?pagina=info_gral.html)

El PAEIIES pretendió insertar en las agendas, gubernamental y asociativa, el concepto de obligatoriedad de la educación superior indígena o intercultural, en las agendas de política pública e institucional” (2009: 84). Las unidades de apoyo formadas en las instituciones participantes reciben diferentes nombres y actúan en forma paralela a los programas institucionales de tutoría. Prácticamente, todos los estados de nuestro país cuentan con población indígena. Chiapas, Oaxaca, Veracruz, Yucatán, Guerrero, Estado de México, Distrito Federal, Hidalgo, Michoacán, Puebla, Quintana Roo y San Luis Potosí son los estados que concentran el mayor número de indígenas ubicándose, en cada uno, más de 100,000 habitantes que manifiestan hablar alguna lengua indígena. En estos estados, el porcentaje que representa la población indígena, respecto al total de la población censada, va del 10 al 38%. Según las estadísticas sobre población indígena del INEGI (6’274,418), un porcentaje del 2.7 de la población hablante de lenguas indígenas tiene algún año aprobado en la educación superior, aun cuando ni siquiera el 2% logra concluir estudios en el nivel superior, mucho menos ingresar al posgrado.



Cabe señalar que existen grupos y poblaciones que si bien ya no son hablantes de una lengua indígena, mantienen usos, costumbres y tradiciones de su etnia y se reconocen a sí mismos como indígenas, por ello la oficina para el desarrollo de los pueblos indígenas identifica una población mayor (10'040,401). El promedio de la población hablante de alguna lengua indígena mayor de 15 años que tiene algún grado de escolaridad oscila entre el 3 y el 5.9%, la tasa de monolingüismo llega, en algunos estados de la República mexicana, hasta el 37.4%. Actualmente, la atención en educación superior para la población de origen indígena no alcanza ni siquiera el 2% de la población total atendida, lo que significa una desventaja superior a cualquier otro sector o grupo social.

La Universidad Michoacana, ofrece estudios de calidad en los niveles medio superior, técnico, superior y posgrado en un conjunto de 83 programas académicos que se ofrecen en las diferentes modalidades: escolarizada, abierta y a distancia. La matrícula, en el ciclo 2009/2010, fue de 49,204 alumnos, (sin contar los 4,811 alumnos inscritos en los cursos del Departamento de Idiomas), de ellos, 15,172 (30.83%) fueron de nuevo ingreso, el 20.68% para el Bachillerato; el 1.38% para el Nivel Técnico de Enfermería; el 75.21% para la Licenciatura y el 2.73% para el Posgrado (UMSNH, 2010).

El Programa Institucional de Acción Tutorial (UMSNH. 2010), se establece en el año 2000 con el objeto de definir las directrices, objetivos, servicios y mecanismos de evaluación de cada Unidad Académica, invitando a las 83 dependencias universitarias para que implementen el programa de tutoría, actualmente 25 unidades académicas han implementado el Programa de Tutoría, los Planes de Acción Tutorial de las unidades académicas son diversos en la modalidad de tutoría que se practica, de donde un 87% es presencial y un 13% virtual; la tutoría individual corresponde al 60%, grupal al 36% y un 4% combinan ambas, en una dependencia se desarrolla la tutoría entre pares. Haciendo una revisión de los datos globales de la capacidad de atención del programa de tutoría al estudiantado, encontramos que, del total solo 4,278 estudiantes están inscritos en el programa de tutoría representando un 8.69 %, cifra poco significativa, como para que se vea reflejado el impacto positivo de la acción tutorial en los índices de calidad, como la reprobación, rezago, deserción, eficiencia terminal y los índices de aprovechamiento.

## METODOLOGÍA

En este estudio se obtuvieron dos muestras : 1ª. para determinar la distribución de estudiantes indígenas se tomó la población de ingreso de estudiantes indígenas a la UMSNH en el ciclo 2009 a 2010 la información fue proporcionada por la dirección de planeación en el departamento de estadística a partir de archivos en Excel de los cuales se depuró la información concerniente a estudiantes indígenas seleccionando los siguientes datos, 1.- Si se reconoce como indígena, 2.- lugar de procedencia, 3.- Bachillerato o Carrera a la que aspiran ingresar, 4.- Sexo, 6.- Lengua o dialecto que practican, 7.- Si habitan en casa de estudiantes. Posteriormente se ubicó en un mapa de la República Mexicana los estados de procedencia de los estudiantes indígenas, también se construyó una hoja de Excel y el resumen ubicando las carreras solicitadas con mayor demanda expresándolo en porcentajes, las lenguas habladas por los estudiantes de las carreras más demandadas. Obteniéndose además, algunas observaciones interesantes, que fortalecen la investigación.

La 2ª. Muestra Para la aplicación de las estrategias de tutoría propuestas, se eligió una muestra de 5 estudiantes indígenas de la facultad de Químico farmacobiología, 4 de ellas captadas por el PAEIM y una captada por la tutora que realiza la investigación, se hicieron expedientes conteniendo 1.- historia personal, antecedentes familiares, económicos, académicos y sociales, 2.- Se les proporcionó un cuadernillo con técnicas de estudio, 3.- Se les realizó análisis clínicos de laboratorio; Biometría Hemática, química sanguínea ( glucosa , urea, creatinina, colesterol, ác. Úrico) Examen general de orina.

Se realizaron entrevistas periódicas antes, durante y después de cada semestre sobre propósito académico y personales, para establecer metas. 4.- En 2 estudiantes se aplicó la técnica de tutoría entre pares (La



variante consistió en que el tutor par era una compañero del mismo grado y grupo). 5.-Se obtuvieron los memorándums de calificaciones proporcionados por control escolar de la UMSNH . 6.- se graficaron resultados correlacionando la eficiencia terminal. En el Análisis e interpretación de resultado se comparan estos con los esperados en los objetivos que plantean UNESCO y PAEEIS para evitar reprobación, rezago y deserción. Las técnicas y procedimientos de recolección y análisis de datos se realizaron por parte del investigador mediante entrevistas, encuestas, análisis FODA y construcción de tablas y gráficos

## RESULTADOS

### a) De La Encuesta Sobre Estudiantes Indígenas En La Umsnh Ciclo 2009-2010

b)

En el año 2009 Se registraron 1886 estudiantes indígenas de un total de 18180 aspirantes a ingresar a la Universidad representando el 10.37% de aspirantes (SIIA planeación 2009). De los cuales sus aspiraciones de estudio más frecuentes fueron: 241 bachillerato Morelia, 205 bachillerato Uruapan, 131 Ing. Agrónomo Uruapan, 141 Lic. Enfermería, 128 Lic. en Derecho, 79 Medico Cirujano Dentista, 77 Medico Cirujano y Partero, 72, Biólogo, 69 Lic. en Contaduría, 57 Ing. Civil, 52 Licenciado en Psicología, 51 Quimicofarmacobiología, 50 Medico Veterinario Zootecnista, entre otros de menor proporción. Se observó que las entidades de las cuales proceden son: Baja California Norte, Campeche, Chiapas, Colima, Distrito Federal, Durango, Edo De México, del Extranjero, Guanajuato, Guerrero, Hidalgo, Jalisco, Nayarit, Nuevo León, Michoacán, Oaxaca, Puebla, Querétaro, San Luis Potosí, Sonora, Tabasco, Veracruz, Zacatecas. Las lenguas que hablan son: Mazahua, Mazateco, Mixteco, Tzeltal, tzotzil, Náhuatl, Chool, Otomí, Zapoteco, Purépecha.

Figura 1: Mapa de Ubicación de las Entidades de República de Procedencia de Estudiantes Indígenas del Ciclo Escolar 2009-2010 en la Universidad Michoacana de San Nicolás De Hidalgo

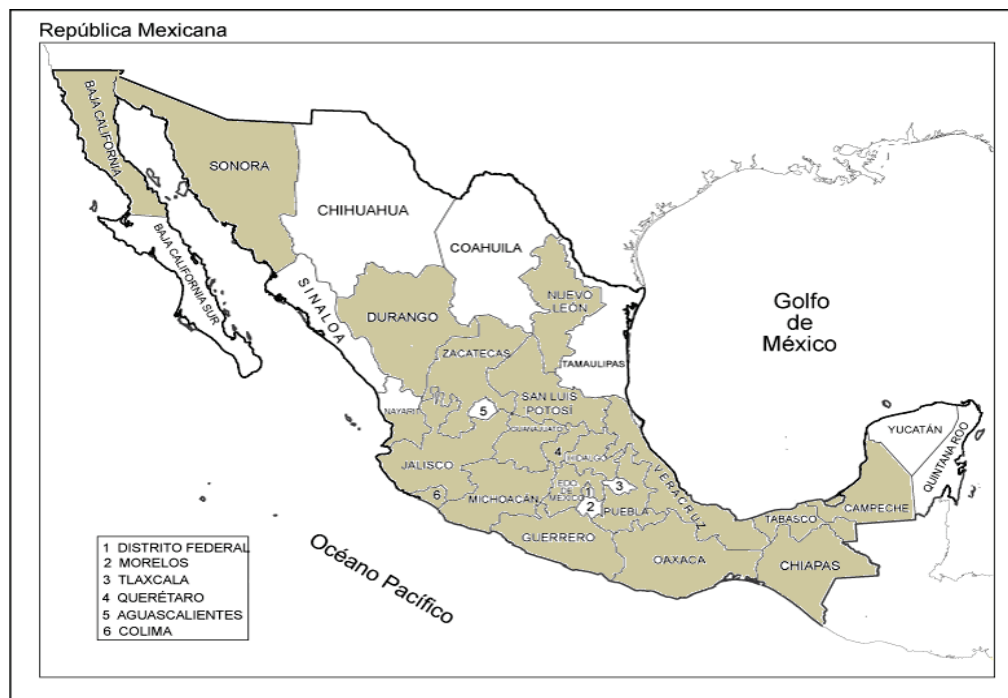




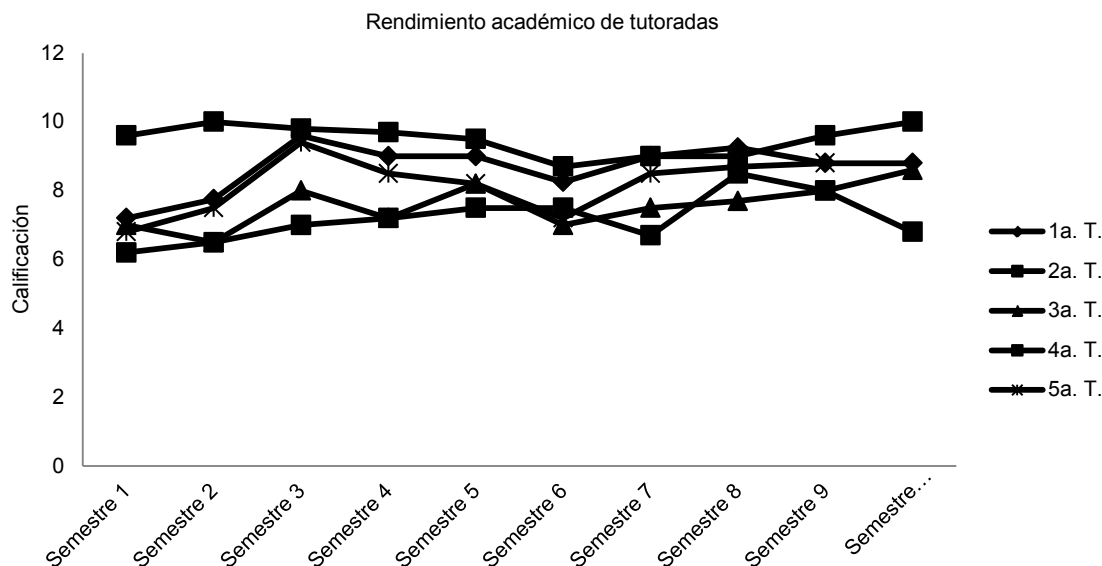
TABLA 2: Distribución de Aspirantes Indígenas en la UMSNH

NO. DE ASPIRANTES	ASPIRACIÓN /DEPENDENCIA
241	Bachillerato Morelia,
205	Bachillerato Uruapan,
141	Lic. Enfermería
131	Ing. Agrónomo, Uruapan
128	Lic. en Derecho
79	Médico Cirujano Dentista
77	Médico Cirujano y Partero,
72	Biólogo,
69	Lic. en Contaduría
57	Ing. Civil,
52	Licenciado en Psicología
51	Quimicofarmacobiología
50	Médico Veterinario Zootecnista
SUMA =1353	
RESTO =533	

distribuidos en 27 licenciaturas (con menos de 50 aspirantes) En ésta tabla se muestra en orden descendente la tendencia de distribución considerando como mínimo 50 aspirantes En el nivel superior la carrera de Enfermería es la de mayor demanda Fuente: Elaboración propia.

- c) Del Grupo De Estudio Integrado Por 5 Estudiantes De La Facultad De Químico Farmacobiología De La Umsnh Entidades De Origen De Las Estudiantes Indígenas De Investigación: 1<sup>a</sup>- Estado De Hidalgo 2<sup>a</sup> Estado De México, 3<sup>a</sup>- Sierra De Izcatiopan , Guerrero 4<sup>a</sup>. Zona Purépecha De San Lorenzo, Michoacán, 5<sup>a</sup>. Estado De Michoacán.

Figura 3: Muestra el Rendimiento Académico de las 5 Estudiantes del Grupo de Investigación, Desde el 1er Semestre Hasta El 10. Semestre Que Consta La Carrera Universitaria Mostrándose La Distribución Entre Los Promedios de Calificación De 7.2 – 9.5 Con Media De 8.2 En Escala De 0 A 10 Con Mínimo Aprobatorio De 6.0



## CONCLUSIONES



Haciendo uso de las estrategias tales como: Análisis FODA, Análisis clínicos, tutoría entre pares uso de técnicas de estudio y desarrollo de inteligencias múltiples se logró que las tutoradas hicieran introspección. al conocer y aceptar sus debilidades y fortalezas se aumentó su autoestima permitiéndoles mejorar su rendimiento académico y abatir la reprobación y deserción ya que se obtuvieron los siguientes resultados: Todas terminaron la carrera; la 1er. tutorada para obtener el título de licenciatura obtuvo mención honorífica su tesis, actualmente se encuentra realizando el doctorado en Neurociencias en CINVESTAV, 2ª. tutorada titulada por examen de conocimientos generales, 3ª tutorada titulada por tesis actualmente estudia maestría, 4ª Tutorada está realizando tesis para obtener título de licenciatura con propósito de continuar con una maestría, 5ª. Tutorada Actualmente realiza trámites para titularse por examen del CENEVAL, se encuentra ejerciendo su profesión. Además de ubicar las carreras de Lic. En Enfermería, Ing. Agrónomo, Lic. En Derecho, Médico cirujano Dentista y Médico Cirujano Partero como las 5 carreras de mayor demanda en nuestra universidad por estudiantes indígenas, ubicando éstas carreras como focos de atención para la tutoría de indígenas. Lo cual invita a proponer la aplicación de las estrategias probadas en esta investigación abriéndose el panorama para nuevos proyectos de investigación basándose en el presente trabajo.

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Alma Rosa García Ríos. Química Farmacobióloga. Maestría en Educación Superior. por el Centro de Investigación y Desarrollo del Estado de Michoacán (CIDEM), Profesor Investigador de Tiempo Completo, Tutora de Diversidad Cultural en la Facultad de Q.F.B. Cuerpo académico No. 44 “Docencia, Orientación y Tutoría en Educación Superior” de la UMSNH. Tzintzuntzan #173 col Matamoros Morelia, Mich. E mail: garialmaro@yahoo.com.mx

Zoila Margarita García Ríos, Ingeniero Civil, Doctoranda en Docencia e Innovación de la Educación Superior, Universidad de Oviedo, Profesor Investigador de TC y Coordinadora del PITFA, Cuerpo



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académico No. 44 “Docencia, Orientación y Tutoría en Educación Superior” de la UMSNH. Edificio T. Fac. Arq. Planta baja. Av. Francisco J.Mújica s/n. Ciudad Universitaria. Colonia Felicitas del Río. Email: [zomagari@gmail.com](mailto:zomagari@gmail.com)



## FACTORES QUE DETERMINAN HABITOS DE CONSUMO EN LAS FAMILIAS SEGÚN SU CICLO DE VIDA EN LA CIUDAD DE CHIHUAHUA.

Blanca Isela Jurado Bustillos, Instituto Tecnológico de Chihuahua

Claudia Alvarado Delgadillo, Instituto Tecnológico de Chihuahua

Gaspar Alonso Jiménez Rentería, Instituto Tecnológico de Chihuahua

Gloria Guadalupe Polanco Martínez, Universidad Tecnológica de Chihuahua

Doraidé Meixueiro Loera, Universidad Tecnológica de Chihuahua

### RESUMEN

*La presente investigación es realizada para conocer los factores y frecuencias de consumo que tienen las familias de clase media y media alta en la ciudad de Chihuahua Chih. De acuerdo a su ciclo de vida familiar. Para efectos de esta investigación se determina la clase social con base en la recopilación de varios elementos, tales como ingreso mensual, frecuencia de compra, preferencias, etapa de vida familiar. Los datos arrojados por la presente investigación nos da la oportunidad de analizar el comportamiento de consumo de los diferentes hogares chihuahuenses, lo cual nos permite identificar el estilo de vida así como la aceptación hacia determinados productos y sus frecuencias de consumo hacia los mismos considerados accesorios entre elementos específicos los cuales son : gusto por la música, bebidas alcohólicas, accesorios personales, gadgets, ropa, artículos de consumo diario, deporte, religión consumo de tabaco, medicamentos, agua que se consume, entre otros. Después de obtener esta información durante el proceso de la investigación y para obtener un mejor resultado se relacionan dichos elementos con datos como lo son: edad, escolaridad, estado civil, tipo de empresa donde trabaja el entrevistado y número de hijos dependientes Encontrando diferencias congruentes en las diferentes etapas.*

**PALABRAS CLAVE:** hábitos de consumo, ciclo de vida, familia, productos, servicios, estilo de vida, clase social, ingreso.

## FACTORS DETERMINING CONSUMER HABITS IN THE FAMILY LIFE CYCLE AS IN CHIHUAHUA CITY

### ABSTRACT

*This research is conducted to understand the factors and consumption frequencies with families of middle and upper middle class in the city of Chihuahua, Chih. According to his family life cycle. For purposes of this investigation it is determined social class based on the compilation of several elements, such as monthly income, purchase frequency, preferences, family life stage. The data collected from this research gives us the opportunity to analyze the behavior of household consumption of different Chihuahua, which allows us to identify lifestyle and acceptance towards specific products and frequency of consumption to the same considered accessories among specific elements which are: love of music, alcoholic beverages, personal accessories, gadgets, clothes, daily commodities, sport, religion snuff consumption, medicines, water consumed, among others. After obtaining this information during the research process and for best results relate these data elements such as: age, education, marital status, type of respondent's employer and number of dependent children Finding consistent differences in different stages.*

**JEL:** M30, M31



**KEYWORDS:** Consumer habits, family life cycle, products, services, life of style, social class, income

## INTRODUCCIÓN

Kanuk (2000), Nos dice que al hablar del comportamiento del consumidor nos referimos a los actos, procesos y relaciones sociales sostenidas por individuos, grupos y organizaciones para la obtención, uso y experiencia consecuente con productos, servicios y otros recursos. Kotler (1996) Menciona que son los clientes los que tienen la última palabra, éstos comprarán en donde, según su criterio, les retribuya un mayor valor o beneficios, de ahí el grado de satisfacción, que resulta de comparar el rendimiento o resultado que se percibe de un producto o servicio con sus expectativas. En el proceso de compra, el consumidor reúne información acerca de las alternativas, la procesa, aprende acerca de los productos disponibles y determina que alternativa es la más acorde con las necesidades percibidas. Los problemas del consumidor empiezan cuando intenta desarrollar, mantener o cambiar su estilo de vida. Es muy importante entender el estilo de vida del consumidor, el cual refleja el cómo vive una persona, que productos compra, como los utiliza. Rolando Arellano (2002) Determina las variables del comportamiento mediante la premisa de que cada persona es el resultado de la interacción de una multiplicidad de variables, cada una de ellas integrada por muchos componentes, lo que supone un universo casi infinito de combinaciones.

## REVISION DE LITERATURA

**Comportamiento del Consumidor** Se define como el comportamiento que los consumidores muestran al buscar, comprar, utilizar, evaluar y desechar los productos y servicios, que consideran satisfarán sus necesidades. El comportamiento del consumidor se enfoca en la forma en que los individuos toman decisiones para gastar sus recursos disponibles (tiempo, dinero y esfuerzo) en artículos relacionados con consumo (Damico1996). Necesidad adquirida..También se le conoce como necesidades psicogénicas o secundarias. (*William Zikmund Michael Damico 1996*). La Familia: Muchas de las decisiones de compra las lleva a cabo por más de una persona. La toma de decisiones colectiva se presenta siempre que dos o más personas participan en la evaluación, selección o uso de un producto o servicio. Es importante comprender la dinámica familiar en la toma de decisiones. Los cónyuges en particular, tienen diferentes prioridades y ejercen distintos grados de influencia en relación a esfuerzo y poder.

Los niños también están incrementando su influencia en un alto rango de decisiones de compra. Las necesidades y los gastos de una familia dependen de factores como el número de personas que la integran, las edades de sus miembros y el número de integrantes que trabajan fuera de casa. Las parejas con niños generalmente tienen gastos mayores, por ejemplo en alimentos y pago de servicios. Una pareja de recién casados realiza gastos muy diferentes que una con hijos jóvenes, la cual también es muy diferente de una pareja con hijos en la universidad. Las familias con madres que trabajan necesitan efectuar gastos de guardería y guarda ropa de trabajo para la mujer, reducir la disonancia. (*William Zikmund Michael Damico 1996*). Roles de la Familia Para que una familia funcione como unidad cohesionada, las tareas del hogar deben hacerse entre varios de sus miembros.

En la sociedad actual constantemente están cambiando los roles relacionados con la familia. Por ejemplo dado el número de mujeres que trabajan, aumentan las responsabilidades del hombre en casa, los mercadólogos deben tener particular sensibilidad dados los cambios de roles en la familia ya que estos afectan la composición de los mercados objetivos. . (León G. Schiffman /Leslie Lazar Kanuk, 2001). Influencias situacionales en el proceso de toma de decisiones Son marcos físicos inmediatos, circunstancias sociales o condiciones económicas que provienen del interior del individuo o de los productos tangibles que se están considerando (León G. Schiffman /Leslie Lazar Kanuk, 2001). Ingreso y Clase Social. La clase social de un consumidor se refiere a su posición en la sociedad y depende de varios factores como la educación, la ocupación y el ingreso. Aunque el ingreso es un indicador importante de la



clase social la relación entre ambos no es del todo perfecta, debido a que la clase social depende de factores como el lugar de residencia, los intereses culturales y la perspectiva mundial.

Cuando el ingreso familiar se incrementa debido a que más integrantes de la familia perciben un salario, cada trabajo adicional probablemente es de estatus inferior, por tanto, el hecho de tener más dinero no da como resultado un mayor estatus ni cambia los patrones de consumo, ya que el dinero se utiliza para comprar más de lo que usualmente se consume y no para adquirir productos de mayor estatus. (León G. Schiffman /Leslie Lazar Kanuk, 2001). Grupos sociales y grupos de referencia. Los grupos sociales están compuestos por una cierta cantidad de personas de una misma sociedad, que ejercen relaciones entre ellas, además de compartir una serie de creencias y valores, dichos grupos desempeñan funciones de gran importancia para los individuos, un ejemplo de ello son las escuelas, muchas veces a su supervivencia, como su lugar de trabajo y la expresión de sus potencialidades tales como los clubes deportivos, por ellos es importante que estos grupos estén conformados por personas afines o parecidas.

(Kotler y Armstrong, 1996). Estilos de Vida. Los compromisos del estilo de vida de la familia, que incluyen el aprovechamiento del tiempo, influyen en gran medida en los patrones de consumo. También, cuando ambos padres trabajan se pone mayor énfasis en la noción de calidad del tiempo, en lugar de cantidad de tiempo que se pasa con los niños y otros miembros de la familia. (Kotler, 2006). Criterios de Clasificación Económica. Además de la clasificación económica hay tres tipos principales de clasificación; vivienda, ocupación y nivel de instrucción.. Ciclo de Vida Familiar Esta es una categoría usada con gran frecuencia en los países desarrollados y con muy poca frecuencia todavía en América Latina. Las etapas clásicas en estos países, señaladas por Wells y Gubar, son las siguientes. Fase I: Esta corresponde a hombres y mujeres, jóvenes solteros, que tienen su hogar aparte del de sus padres, además de que la mayoría de ellos tienen un empleo de tiempo completo, también hay muchos que son estudiantes de licenciatura y de posgrado.

Fase II: Esta fase de ciclo de vida familiar, funciona como un periodo de ajuste para la vida matrimonial. Como muchos de los cónyuges trabajan ambos fuera de casa, estas parejas disponen de un ingreso combinado. Fase III: La fase de la paternidad denominada la fase del nido lleno suele prolongarse en un periodo de más de 20 años. Por su larga duración esta fase se divide en varias sub fases más cortas: La preescolar de la escuela primaria, bachillerato y la universidad. Fase IV: A esta fase se le conoce como nido vacío para los padres significa volver a nacer, es decir, la oportunidad de hacer todo lo que no pudieron hacer cuando sus hijos vivían en el hogar y ellos tenían que preocuparse por solventar los considerables gastos de su educación. Fase V: Esta fase ocurre cuando sobreviene la muerte de algunos de los cónyuges se ajustan a un estilo de vida más modesto. (Schiffman, 2010)

## METODOLOGIA

Investigación tipo descriptiva no experimental transversal. Para la recolección de datos se utilizó, principalmente la entrevista de selección, para conocer atributos y frecuencias relacionadas con actitudes de compra, con la intención de analizar a detalle las características relevantes relacionadas con los productos. Procesándose los datos en el SPSS. Se efectuaron 55 encuestas de forma aleatoria simple en cada una de las etapas del CVF. En integrantes de la población de clase media y media alta para conocer los factores que determinan sus hábitos de consumo familiar. Se elaboró como herramienta piloto de investigación una encuesta para cada sector encuestado de acuerdo a su etapa de vida familiar.

## RESULTADOS

Etapas I. Se encontró que la gran mayoría de los encuestados invierten sus ingresos para consentirse a sí mismo, por ello los mercadólogos encuentran un mercado atractivo para la gran variedad de oferta de bienes y servicios. En el plano siguiente queda la compra y mantenimiento de automóviles y diversiones.



Por ello se comprobó cómo hallazgo que es un mercado potencial, del cual pueden obtenerse ganancias considerables. Etapa II. La información obtenida arrojó los resultados de que ambos integrantes de la pareja son fuente de ingreso para su nuevo hogar durante esta etapa de ajuste matrimonial, invirtiendo en mobiliario y accesorios del hogar. Etapa III.

Existe un gran número de familias en etapa de nido lleno o paternidad las cuales invierten más en sus hijos dándole prioridad a su educación y abastecimiento de necesidades diversas ya en épocas anteriores a los hijos no se les daba tanta libertad de opinión respecto a artículos de consumo tales como artículos de consumo específicos, cabe mencionar que en esta etapa se coincidió totalmente como la más costosa debido al cambio de necesidades de acuerdo a las necesidades de los hijos. Etapa IV. En esta etapa se comprobó que los nidos vacíos no tienen tantos gastos por el hecho de no contar con sus hijos dentro del hogar. Retoman sus hábitos de tiempo libre entre otros. Con respecto a los productos de vestuario no es tan importante la adquisición de prendas de marca en su totalidad, sin embargo ciertas prendas sí. Por otra parte algunos se inclinan más por las actividades espirituales con algunas excepciones debido a su religión. Etapa V. De igual forma los encuestados pertenecientes a esta etapa adquieren de forma rutinaria sus productos ya que la mayoría no están interesados en probar algunos productos, realmente por apego a sus costumbres, sin embargo se descubrió una variable en esta etapa que es el cuidado de los nietos y esto representa un gasto parecido al de la Etapa II, de igual manera una parte pequeña muestra la tendencia de buscar nuevas opciones de compra.

## CONCLUSIONES

Se pudo concluir el auge que ha cobrado la psicología del consumidor, y lo importante que es entender la perspectiva individual de consumo, así como la importancia de saber acerca de los productos que adquieren las familias de clase media en la ciudad de Chihuahua. Para nosotros es primordial conocer los diferentes perfiles de comportamiento de compra para poder implementar estrategias eficientes de mercado y saber las preferencias según las necesidades de cada familia de acuerdo a la etapa en la que viven. Conociendo las preferencias de las mismas se pueden ofrecer productos más especializados y dirigidos a un segmento específico, ampliando los horizontes de mercado y experimentando en diferentes nichos de mercado. Nos resulto complicado encontrar bases fundamentadas en familias de comunidades latinas, y ni que decir de información referente a los hábitos de la familia mexicana, de las diferentes etapas del ciclo de vida familiar.

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## BIOGRAFIA

Blanca Isela Jurado Bustillos es Maestra en educación Superior por la Universidad Autónoma de Chihuahua. Maestra de tiempo completo en el Instituto Tecnológico de Chihuahua adscrita al departamento de Ciencias económicas administrativas, impartiendo la cátedra de Mercadotecnia en la Maestría de administración de negocios. Se puede contactar en el Instituto Tecnológico de Chihuahua, Av. Tecnológico No. 2906, Col 10 de Mayo, en Chihuahua, Chihuahua. Correo electrónico jurado2108@hotmail.com

Gaspar Alonso Jiménez Rentería es Doctor en planificación de empresas y desarrollo regional, por el Instituto Tecnológico de Oaxaca, adscrito al departamento de Ciencias Económico- administrativas profesor de tiempo completo, impartiendo la cátedra de Seminarios de investigación I y II en la Maestría de administración de negocios. Se puede contactar en el Instituto Tecnológico de Chihuahua, Av. Tecnológico No. 2906, Col 10 de Mayo, en Chihuahua, Chihuahua. Correo electrónico gaspar.jimenez@gmail.com.

Claudia Alvarado Delgadillo es Maestra en Administración por el Instituto Tecnológico de Chihuahua. Cursa el Doctorado en Administración en la Universidad Autónoma de Chihuahua, adscrita al departamento de Ciencias Económico Administrativas, profesor de tiempo completo en el Instituto Tecnológico de Chihuahua, impartiendo la cátedra de Mezcla de Mercadotecnia. Se puede contactar en el Instituto Tecnológico de Chihuahua, Av. Tecnológico No. 2906, Col 10 de Mayo, en Chihuahua, Chihuahua. Correo electrónico calvaradod@itchihuahua.edu.mx

Doraidé Meixueiro Loera es Maestra en Mercadotecnia y Maestra en Educación Superior por la Universidad Autónoma de Chihuahua. Profesor de Tiempo Completo en la Universidad Tecnológica de Chihuahua, impartiendo la materia de Comercio Internacional. Se puede contactar en la Universidad Tecnológica de Chihuahua, Av. Montes Americanos 9501, Sector 35 en Chihuahua, Chihuahua. Correo electrónico doraidemxl@hotmail.com

Gloria Guadalupe Polanco Martínez es Maestra en Mercadotecnia y Maestra en Educación Superior por la Universidad Autónoma de Chihuahua. Profesor de Tiempo Completo en la Universidad Tecnológica de Chihuahua, impartiendo la materia de Investigación de Mercados. Se puede contactar en la Universidad Tecnológica de Chihuahua, Av. Montes Americanos 9501, Sector 35 en Chihuahua, Chihuahua. Correo electrónico lupitapol2411@hotmail.com



# LA NECESIDAD DE LA FORMULACIÓN Y APLICACIÓN DEL REGLAMENTO INTERIOR DE TRABAJO EN UNA EMPRESA O ESTABLECIMIENTO

Gilberto Enrique Bustamante Valenzuela, Universidad Autónoma de Baja California

## RESUMEN

*En este artículo se analiza de manera objetiva la institución jurídica denominada Reglamento Interior de Trabajo que se contempla en la Ley Federal de Trabajo vigente en México, así como la necesidad de la formulación y la aplicación del mismo en la empresa. Siendo un conjunto de disposiciones obligatorias para trabajadores y patrones en el desarrollo de las labores de la empresa o establecimiento, resulta inexcusable que existan empresas que no cuenten dentro de su documentación legal con ese Reglamento ya que no se encuentran plenamente definidas las obligaciones y derechos de los sujetos de la relación de trabajo. Y si bien es cierto que la propia ley laboral contiene las disposiciones básicas aplicables, no menos cierto es que resulta necesario reglamentar aquellas instituciones contempladas en la ley de tal manera que su interpretación y aplicación no queden al arbitrio de las partes. Además en caso de existir dicho Reglamento dentro de la empresa o establecimiento, es básico que se haga del conocimiento de aquellos a quienes va dirigido, ya que su ignorancia hace nula su aplicación, lo que deriva en una pérdida del orden que debe imperar en la relación de trabajo al violentarse los derechos y obligaciones que a cada uno corresponden.*

**PALABRAS CLAVES:** Laboral, trabajo y ley

## THE NEED OF THE FORMULATION AND IMPLEMENTATION OF THE WORK INTERNAL REGULATION IN A COMPANY OR ESTABLISHMENT

### ABSTRACT

*In this article is analyzed objectively the legal institution named "work internal regulation" referred to in the in the federal work law in force in Mexico, as well as the need for the formulation and the implementation of it in a company. Being a group of mandatory rules for workers and employers in the development of the work of the company or establishment, it is inexcusable that there are companies that do not have within its legal documentation this regulation and so the obligations and rights of the subjects of the employment relationship are not fully defined. And if it is true that the labor law contains the basic provisions, not least is true that it is necessary to regulate those institutions to avoid any partial interpretation for any of the parts involved. Also, if this document exists in a company or establishment, is basic to let it know to all the workers, because if this is unknown it is not applied, and the order in the working relationship is lost because the rights and duties are violated.*

**KEYWORDS:** Labor, work and law.

## INTRODUCCIÓN

Una de las principales preocupaciones que existe en cualquier empresa o establecimiento es mantener un orden en el desarrollo de la relación obrero patronal. Para ello es necesario el establecimiento de reglas específicas conforme a las cuales se van a prestar los servicios. Esto conlleva el que se formule un documento laboral que prevé la propia Ley Federal del Trabajo y que sin lugar a dudas establecerá condiciones claras para los trabajadores sin que en ningún momento se sobrepase la normatividad



contenida en la ley federal antes mencionada. Ese documento legal denominado Reglamento Interior de Trabajo no es una imposición patronal propiamente dicha, sino que su aprobación debe darse después de una revisión de las autoridades del trabajo, a más de que debe contener el consentimiento de los trabajadores. Desde el punto de vista del trabajador implica obligaciones y derechos que no son sino una regulación específica de aquello contenido en la ley, y desde el punto de vista patronal genera a su favor el cumplimiento de las disposiciones normativas y un orden dentro de la empresa o establecimiento.

Sin embargo, esas reglas deben ser del conocimiento de las partes envueltas en la relación obrero patronal, ya que su falta de observancia genera desorden y una inadecuada productividad afectando los intereses de la empresa y también los de los trabajadores.

## RESULTADOS

El Reglamento Interior de Trabajo encuentra su fundamento legal en los artículos del 422 al 425 de la Ley Federal del Trabajo, que se ubican dentro del Título Séptimo que se refiere a las relaciones colectivas de trabajo. No lo encontramos dentro del capitulado de las relaciones individuales de trabajo ya que se trata de un documento cuyo contenido no es una norma jurídica individualizada, sino que es de observancia general para todos los trabajadores de una empresa o establecimiento.

El artículo 422 del ordenamiento federal en cita lo define como “el conjunto de disposiciones obligatorias para trabajadores y patrones en el desarrollo de los trabajos en una empresa o establecimiento”. Partiendo de este supuesto, debe quedar muy claro que en cuanto a su aplicación tiene un carácter general y no individualizado como ya quedó plasmado más arriba. Esas disposiciones resultan obligatorias tanto para trabajadores como para patrones, ya que su formación no queda al arbitrio de una sola de las partes, sino que debe existir el consenso de patrón y trabajadores, y siendo estos últimos un grupo muy numeroso entonces se hace necesaria la formación de una comisión de trabajadores que trabaje con el patrón en la formulación del documento. Es importante destacar el consenso que debe existir entre ambas partes puesto que la imposición unilateral solo llevará a que el Reglamento no sea observado en su cumplimiento por la parte inconforme. Una vez que es logrado el consentimiento de ambas partes respecto de las disposiciones contenidas en el Reglamento Interior de Trabajo, es necesario que se firme y se deposite en el término de ocho días ante la Junta de Conciliación y Arbitraje, la que después de una exhaustiva revisión lo sancionará procurando que no exista ninguna violación al contenido de la ley superior, o sea de la Ley Federal del Trabajo.

En el caso de que alguna disposición de las contenidas en el Reglamento Interior de Trabajo sea contraria a la ley y que ninguna de las partes lo haya notado al momento de formularlo, o bien que sabiéndolo cualquiera de ellas se pretenda aprovechar del estado de ignorancia en que su contraparte se encuentra, y asimismo que la autoridad laboral tampoco se percate en su revisión de la existencia de esa disposición contraria a la ley, simplemente no podrá surtir efecto legal alguno, por lo que aun cuando haya abuso de la ignorancia de una parte por otra no se verán menoscabados los derechos que le confiere la ley laboral.

Lo anterior desde luego aplica también en tratándose de la interpretación de los preceptos contenidos en el Reglamento, ya que es bien sabido que cuando existe una controversia interpretativa siempre prevalecerá aquella que sea más favorable al trabajador. Esto último sin perjuicio de que en cualquier momento trabajadores o patrón soliciten a la Junta de Conciliación que se subsanen las omisiones del reglamento o se revisen sus disposiciones que sean contrarias a la ley. El tema de la transparencia en la información gubernamental ha permeado también en el ámbito laboral, y de conformidad con la Ley Federal de Transparencia y Acceso a la Información Pública Gubernamental y de las leyes que regulen el acceso a la información gubernamental de las entidades federativas, todos los Reglamentos que se encuentren depositados ante la Junta de Conciliación y Arbitraje deben ser puestos a disposición de aquella persona que así lo solicite, e incluso en forma electrónica a través de Internet y de manera gratuita.



El reglamento resulta obligatoria para las partes signantes desde la fecha de su depósito ante la autoridad laboral. Pero es sumamente importante que sea dado a conocer a los trabajadores, sea mediante la impresión que se haga de dicho Reglamento y su posterior reparto a cada uno de ellos, debiendo además fijarse en los lugares más visibles del establecimiento. Aun cuando la ley laboral no lo señala, es conveniente que el trabajador conserve un ejemplar del Reglamento y que al momento de su recepción por parte del patrón firme un documento en el que se haga constar que lo recibió de manera íntegra.

Esto a fin de evitar que un futuro y en caso de conflicto por su aplicación, el trabajador manifieste el desconocimiento de ese documento. Así también es importante que no únicamente les sea entregado, sino que se convoque a reuniones donde se les dé a conocer el contenido para con ello lograr una mayor observancia de las disposiciones que contiene. El hecho de que no se le dé la debida publicidad ante los trabajadores implica desde luego su inobservancia, lo que hará nugatorias las reglas y se generará un desorden pues tal vez algunos de los trabajadores tengan a bien adoptar dichas reglas, pero otros no lo harán generando esto que los que si lo cumplen opten por dejar de hacerlo al darse cuenta de que su aplicación no es general. En cuanto al contenido del Reglamento, la Ley Federal del Trabajo contempla que este no debe contener las normas de orden técnico y administrativo que formulen directamente las empresas para la ejecución de los trabajos. Es decir, no debe establecer los procedimientos para llevar a cabo las labores en la empresa o establecimiento sino que debe concretarse a regular el buen desarrollo de la relación de trabajo. El artículo 423 de la Ley Federal del Trabajo expone de manera enunciativa y no limitativa cual debe ser el contenido del Reglamento: Artículo 423.- El reglamento contendrá:

- I. Horas de entrada y salida de los trabajadores, tiempo destinado para las comidas y períodos de reposo durante la jornada;
- II. Lugar y momento en que deben comenzar y terminar las jornadas de trabajo;
- III. Días y horas fijados para hacer la limpieza de los establecimientos, maquinaria, aparatos y útiles de trabajo;
- IV. Días y lugares de pago;
- V. Normas para el uso de los asientos o sillas a que se refiere el artículo 132, fracción V;
- VI. Normas para prevenir los riesgos de trabajo e instrucciones para prestar los primeros auxilios;
- VII. Labores insalubres y peligrosas que no deben desempeñar los menores y la protección que deben tener las trabajadoras embarazadas;
- VIII. Tiempo y forma en que los trabajadores deben someterse a los exámenes médicos, previos o periódicos, y a las medidas profilácticas que dicten las autoridades;
- IX. Permisos y licencias;
- X. Disposiciones disciplinarias y procedimientos para su aplicación. La suspensión en el trabajo, como medida disciplinaria, no podrá exceder de ocho días. El trabajador tendrá derecho a ser oído antes de que se aplique la sanción; y
- XI. Las demás normas necesarias y convenientes de acuerdo con la naturaleza de cada empresa o establecimiento, para conseguir la mayor seguridad y regularidad en el desarrollo del trabajo.



Como puede observarse, la enunciación que hace la ley laboral es demasiado escueta y solo señala de manera muy general algunos de los temas a que se puede referir el Reglamento. Pero también se debe dejar establecido que el Reglamento debe ser formulado de acuerdo a las necesidades propias de cada empresa o establecimiento puesto que no se puede establecer uno de manera general. Así por ejemplo, es muy común que se incluyan temas que son cotidianos en la relación de trabajo como los que a continuación se enumeran:

- 1. El uso de uniformes proporcionados por el patrón, estableciéndose su obligatoriedad durante el desarrollo de las labores.*
- 2. El uso de equipo o material de seguridad proporcionado por el patrón.*
- 3. La forma en que los trabajadores deben dejar constancia de su llegada y salida del centro de trabajo, sea esto a través de un reloj checador o bien de tarjetas o relaciones de asistencia diaria.*
- 4. La forma en que ha de hacerse el pago del salario de los trabajadores.*
- 5. Normas relativas a seguridad e higiene.*
- 6. Las sanciones por el mal uso del equipo de trabajo.*
- 7. El uso del equipo de transporte y la responsabilidad de quienes lo tienen a su cargo.*
- 8. Las sanciones a los trabajadores por su inasistencia o retardo en la llegada a su centro de labores.*
- 9. Las condiciones en que se otorgaran los permisos y licencias.*
- 10. El comportamiento que deben observar los trabajadores ante el patrón y ante los demás trabajadores.*
- 11. El trato de los trabajadores hacia cualquier persona ajena a la empresa o establecimiento, entiéndase por estos a clientes, proveedores y visitantes.*
- 12. La confidencialidad que deben observar los trabajadores respecto de los procedimientos de la empresa o establecimiento.*
- 13. La observancia de la política de privacidad respecto de la información que obre en su poder y que sea de terceras personas con las que la empresa tenga relación.*

Las menciones anteriores son solo temas aislados que se considera deben incluirse en el Reglamento Interior de Trabajo, pero como se ha venido diciendo, no son las únicas situaciones que puede y que debe contener, sino que su alcance puede ser tan amplio como lo requiera la empresa o establecimiento. Ahora bien. Se debe analizar desde el punto de vista obrero y patronal el establecimiento de este documento en una empresa o establecimiento. En primer término se valido establecer que implica una presión para los trabajadores ya que dará elementos al patrón para que en un momento dado pueda dar por rescindida la relación de trabajo sin tener responsabilidad. En este caso el Reglamento se logra convertir en un arma del patrón contra los trabajadores. Pero si se deja de lado esa mención de que es una presión patronal hacia los trabajadores, se puede establecer que solo se pretenden regular aquellos aspectos que no lo han sido por virtud de que la ley laboral es muy general y no puede abarcar a la totalidad de las necesidades de las distintas empresas. Es decir, darle el buen sentido a su implementación y concluir que es un documento que dejará a los trabajadores con reglas a las cuales deben apegarse haciéndoles saber que ninguno de sus



derechos laborales se encuentra vulnerado dentro del Reglamento. Y en segundo término, si lo vemos desde el punto de vista obrero puede parecer a simple vista solo obligaciones para ellos, pero no menos cierto es que también puede incluir obligaciones patronales como lo es por ejemplo la obligación de tener el equipo de seguridad necesario para la realización de las labores, ya que de no tenerlo a disposición de los trabajadores resulta en que los trabajadores dejan de cumplir con el Reglamento, a más de que comprometen su seguridad personal y la de sus compañeros y la de la empresa.

Nuevamente hay que tener la visión de que se hace de buena fe y entonces se arriba a la conclusión de que es un documento que va a dejar de lado la ambigüedad que en ocasiones se presenta en el desarrollo de la relación de trabajo, al no tener una certeza el trabajador hasta donde llegan sus obligaciones como empleado y cuáles son los derechos que le son conferidos. Es así entonces que se trata de un documento que debe ser realizado de buena fe entre trabajadores y patrones y que solo servirá para regular aquello que ya existe y que es la relación de trabajo, y dotará a ambas partes de un ambiente de trabajo optimo que incentivará la producción, con el consiguiente beneficio para los dos.

## CONCLUSIONES

El Reglamento Interior de Trabajo no debe ser considerado como una opción de implementación en una empresa o establecimiento, sino que de manera categórica debe existir durante el desarrollo de los trabajos. La certeza en cuanto a las obligaciones obreras y patronales y la igualdad entre aquellos solo puede darse en el momento en que se establecen reglas que son generales y a las que todos deben ceñirse, dando con ello un orden que hace más armónica la relación jurídica entablada entre trabajadores y patrón. No se puede seguir sosteniendo la idea de algunas empresas o establecimientos en el sentido de que no son necesarios tantos documentos legales para que estas funcionen, lo cual hasta cierto punto es cierto, pero no es precisamente por el Reglamento Interior de Trabajo por lo que una empresa funcionará, pero si contribuirá de manera impactante en la convivencia de los sujetos de la relación obrero-patronal. Esa convivencia se refleja en todos los aspectos: en la productividad, en la certeza de los derechos y obligaciones, y sobre todo en el orden continuo, dejando de lado las arbitrariedades por cualquiera de las partes.

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Gilberto Enrique Bustamante Valenzuela es Maestro en Derecho por la Universidad Autónoma de Baja California. Profesor de asignatura de la Facultad de Ciencias Administrativas adscrito a la materia de Relaciones Laborales, entre otras. Se puede contactar en la Facultad de Ciencias Administrativas, Universidad Autónoma de Baja California, Blvd. Río Nuevo y Eje central s/n Zona Río Nuevo, C.P. 21330, Mexicali, Baja California. Correo electrónico [gbustamante@uabc.edu.mx](mailto:gbustamante@uabc.edu.mx)



# UN ANÁLISIS DE LA FORMA DE APRENDIZAJE EN LAS ESTANCIAS INFANTILES (EI) DE SEDESOL

Claudia Berenise Cano López de Nava, Universidad Juárez del Estado de Durango

Claudia Nora Salcido Martínez, Universidad Juárez del Estado de Durango

Rosa Martha Ortega Martínez, Universidad Juárez del Estado de Durango

María Deyanira Villarreal Solís

## RESUMEN

*El objetivo de esta investigación es identificar el nivel de relación entre el tipo de aprendizaje y las características del sujeto de estudio de las Estancias Infantiles de SEDESOL en Durango. Para lograr el objetivo se plantean las preguntas de investigación: ¿Cuáles son los tipos de aprendizaje de las EI?, ¿Cuáles son las características de los mandos superiores en las EI. Se aplica un enfoque tanto cualitativo como cuantitativo adaptando el instrumento de medición de Yeung et al para tipos de aprendizaje. Se aplica luego un análisis de diferencia entre medias para evaluar los resultados, además de algunas herramientas de estadística descriptiva como promedios, dispersión, tablas de contingencia. Los resultados nos llevan a una diferencia poco significativa en relación a ¿quién aprende? Y se observa más diferencia en cuanto a dónde se aprende y estilos de aprendizaje. Todo lo anterior es con el fin de tener una base para un proyecto de aplicación de TIC's en la gestión del conocimiento de estas empresas.*

**PALABRAS CLAVES:** Gestión del conocimiento, Aprendizaje organizacional, organizaciones inteligentes.

## CARE CENTERS (CCC) OF SEDESOL. ITS WAY TO KNOWLEDGE

### ABSTRACT

*The goal in this investigation is to identify the level of correlation between the the Child Care Centers of SEDESOL characteristics in Durango and their way to learn to identify ways to improve their knowledge management. To reach this goal arise some research questions: What is the type of learning in the CCC?, Where do they learn?. The angle of approach is qualitative as well as quantitative using Yeung et al's measurement instrument adapted. to evaluate the findings is applied, moreover, some tools of descriptive statistics as averages, dispersion, contingency tables, etc. . The results take us to a no significant difference in some variables like ¿who learns? and difference significant in others.*

### INTRODUCCIÓN

Las estancias infantiles de SEDESOL, son establecimientos dedicados al cuidado y atención infantil que funcionan a través de una responsable capacitada por DIF Nacional y la SEDESOL. (SEDESOL, 2011) Operan bajo las propias reglas establecidas por el programa, donde se considera por ejemplo que pueden abrirse al público en general pero principalmente están destinadas a los beneficiarios del programa.

El Programa, busca combatir la pobreza, propiciando que madres y padres que no cuentan con un servicio de guardería, por las características de su empleo o por ser estudiantes, tengan acceso a uno. Mas claramente, se describe a un beneficiario como: “Hogares que se encuentran en situación de pobreza patrimonial en los que las madres, padres, tutores o principales cuidadores, trabajan, estudian o están buscando trabajo y no tienen acceso al servicio de guardería o cuidado infantil a través de instituciones públicas de seguridad social u otros medios” (SEDESOL, 2011). Los niños deberán ser menores de 4 años o bien de 6 si es que cuentan con alguna discapacidad. Si se tiene un ingreso este no deberá rebasar 1.5 veces el salario mínimo por cabeza. Estas microempresas se encuentran en situación muy difícil dado



los recursos con los que cuentan y las características mismas de su creación y contexto, que las hacen más vulnerables. por lo que se deberán buscar opciones que permitan su desarrollo.

Menciona Carballal (2006) que “dada la velocidad con la que cambia el entorno, el grado de desarrollo de las tecnologías y la creciente globalización del mercado, las organizaciones deben responder de manera innovadora, lo que a su vez exige sacar el máximo partido al conocimiento, y si éste no se posee, habrá que adquirirlo o desarrollarlo”. Dentro de este contexto, Según Arie de Geus, jefe de planificación de Royal Dutch/Shell “la capacidad de aprender con mayor rapidez que los competidores tal vez sea la única ventaja competitiva sostenible”. Las microempresas tienen pocas alternativas para generar diferentes ventajas competitivas dadas su limitación de recursos, por lo que pueden tratar de concentrar sus esfuerzos en mejorar la capacidad de aprender. El objetivo de este trabajo es identificar elementos de gestión de conocimiento en estas EI para tener base para establecer estrategias dirigidas a su desarrollo basado en la gestión del conocimiento.

## REVISIÓN LITERARIA

La gestión del conocimiento es un proceso que consiste en la generación, explicitación, sociabilización y aplicación del conocimiento, con base en los individuos quienes son los que generan, adquieren y aplican este conocimiento en el ámbito de las organizaciones. En algunos enfoques se podría agregar un paso previo a este proceso que sería la necesidad de “desaprender”, rompiendo paradigmas que dejen espacio a nuevos conocimientos. La gestión del conocimiento implica conceptos como Organizaciones que aprenden, aprendizaje organizacional, sociedad del conocimiento, expertise, etc. Que se han manejado desde diferentes enfoques. Carball (2006) establece como características del conocimiento: “...necesario para realizar las actividades propias de la empresa; intangible, puede medirse, evaluarse, percibirse pero no tocarse; relevante o valioso, estratégico para la heterogeneidad, difiere de una organización a otra, no todas utilizan los mismos conocimientos para elaborar sus bienes y servicios; sinérgico, puede extenderse con un costo reducido a otros productos o mercados sin disminuir su valor; no depreciable, entre más se usa más valor incorpora; difícil de imitar, producto de su propia naturaleza tácita y compleja”. Y menciona a la vez, como una característica de las “organizaciones basadas en conocimiento” el tener una cultura organizacional basada en compartir conocimientos y valorar los resultados a medio y largo plazo.

Existen muchos autores con diferentes enfoques sobre cómo las organizaciones aprenden, entre las que podemos mencionar a Argyris & Schon (1978), Senge (1990), Nonaka & Takeuchi (1995) Crossan et al. 1999, Pedler (1997), Ventura et al. 2003. Los puntos comunes coinciden en que el proceso de aprendizaje organizacional involucra tres elementos: los individuos, el grupo y la organización, quienes interactúan mediante la generación, la absorción, la difusión y la utilización del conocimiento, donde la comunicación, el estilo de aprendizaje y la cultura son hilos conductores del aprendizaje organizacional.

Por otro lado, otros abarcan desde la gestión documental hasta la gestión de competencias, la información comercial, la gestión de sistemas de información, el aprendizaje organizacional o la implantación de sistemas de comunicación corporativa. Los autores mencionado han establecido diferentes tipos de conocimiento. Se habla de un conocimiento tácito, implícito, etc. tres enfoques dominantes son, Conductual o del Comportamiento en el que la empresa es un sistema racional que aprende a través de la experiencia, desarrollando nuevas respuestas y acciones en base a la interpretación de estímulos internos y o externos y considerando el papel limitante de las rutinas organizativas, tanto en número de respuestas posibles como por las respuestas estandarizadas. Cognitivo que señala como punto de partida del aprendizaje en la organización, la transformación de una estructura cognitiva dada como consecuencia de nueva información. El aprendizaje se ve como un proceso a través del cual se desarrolla conocimiento sobre las relaciones acción-resultado y sobre la influencia del entorno en dichas relaciones. Posteriormente, dicho conocimiento es distribuido a lo largo de la organización, comunicado entre los diferentes miembros, consensuado e integrado dentro de los procedimientos de trabajo y la estructura.



Conductual-Cognitivo que representa la integración de las dos perspectivas anteriores, tal como un grupo de reconocidos científicos sociales ha venido planteando (Argyris y Schon, 1978; Fiol y Lyles, 1985; Miller, 1991; Easterby-Smith, 2000) y que representa la línea dominante en el abordaje actual del fenómeno. Bajo este enfoque, el aprendizaje es un proceso que requiere la adquisición de conocimientos y el desarrollo de esquemas conceptuales compartidos entre los miembros de la organización que permitan su disseminación y utilización, produciendo como resultado tanto nuevos marcos de referencia cognitivos dentro de los cuales tomar decisiones, como nuevos comportamientos, lo que permite mantener o mejorar la actuación de la empresa. (Naranjo Herrera & Gallego Giraldo, 2009).

Para este trabajo consideramos el modelo de Yeung *et al*, en el que establece que las organizaciones se permiten aprender con dos propósitos fundamentales: explorar campos nuevos o explorar oportunidades existentes (Yeung A. K., Ulrich, Nason, & Glinow, 1999). Esto marca los límites del aprendizaje. Dentro o fuera de los límites de la propia organización. Afirma que si la organización no es capaz de “ver” sus errores y aprender de ellos, no puede ser sensible al cambio y de esta manera no estará en posibilidad de mejora de sus procesos: Incapacidades para Aprender: La Ceguera, que consiste en no identificar problemas. La candidez, que corresponde a aplicar soluciones poco cuidadosas a problemas complejos. La homogeneidad, cuando se da por hecho que ante situaciones distintas aplica la misma respuesta. El acoplamiento estrecho, significa el exceso de control, que impide ser creativo.

Tanto las incapacidades como los estilos (situaciones que favorecen) de aprendizaje, están relacionadas con el tipo de cultura y estrategia de una empresa. Según lo dice George P. Huber: “Para la adquisición del conocimiento de los individuos en una organización hay solo una parte en la que ella puede influir, en la otra parte podrá influir muy poco o nada tal es el caso de aspectos como la experiencia personal y emocional, la capacidad de reflexión y asimilación, la experiencia adquirida en el pasado y la formación académica”. Sin embargo, a pesar de esta limitante, existen más elementos en los que la organización si puede intervenir positivamente, entre ellos, está la capacitación y la gestión del conocimiento, en éste estudio nos estaremos refiriendo al aprendizaje individual que cada individuo puede adquirir a través de las herramientas que proporcione la organización colaborando, entonces si, como parte estratégica del aprendizaje organizacional. El enfoque de este trabajo son los tipos de aprendizaje siguiendo el modelo de Yeung *et al*., quien establece

## METODOLOGÍA

Se inició con una investigación documental sobre la teoría. Se aprovechó un congreso de estancias infantiles para aplicar la encuesta a las representantes de estancias asistentes, por lo que la muestra fue por conveniencia. Se aplicaron 31 cuestionarios. El instrumento de recopilación fue adaptado del cuestionario de (Yeung A. K., Ulrich, Nason, & Glinow, 1999) en la sección estilos de aprendizaje, ¿dónde ocurre el aprendizaje? y ¿quién aprende? con una escala de Likert del 1 al 5 (1 = nada aplicable, 5 = muchísimo aplicable). Con los datos obtenidos se aplicó la prueba de Kolmogorov y Smirnov, resultando normalidad en los datos. Se utilizaron herramientas estadística descriptiva para describir la muestra y las variables. Se aplicaron pruebas de diferencia entre medias.

## RESULTADOS

### Descripción de la Muestra

El 97% de las personas encuestadas fueron del género femenino con una edad promedio de 43 años con una desviación estándar de 9.5 años. Se trata de empresas nuevas, con una antigüedad promedio de 2.41 años con una desviación estándar de 1.54 .



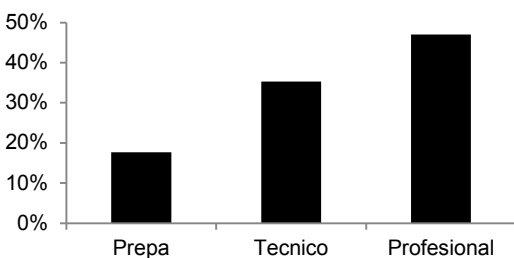
Figura 1: Antigüedad de las Empresas



En la gráfica se puede observar como el 47% de las empresas tienen menos de 2 años de edad y el resto cuentan con entre 2 y 5 años de antigüedad.

El nivel académico de las encuestadas se presenta en la siguiente figura.

Figura 2: Nivel Académico de la Muestra



Como muestra la figura dos, casi la mitad de las dueñas o encargadas de las estancias infantiles tienen nivel profesional (47%), quedando el 53 % con nivel técnico o preparatoria.

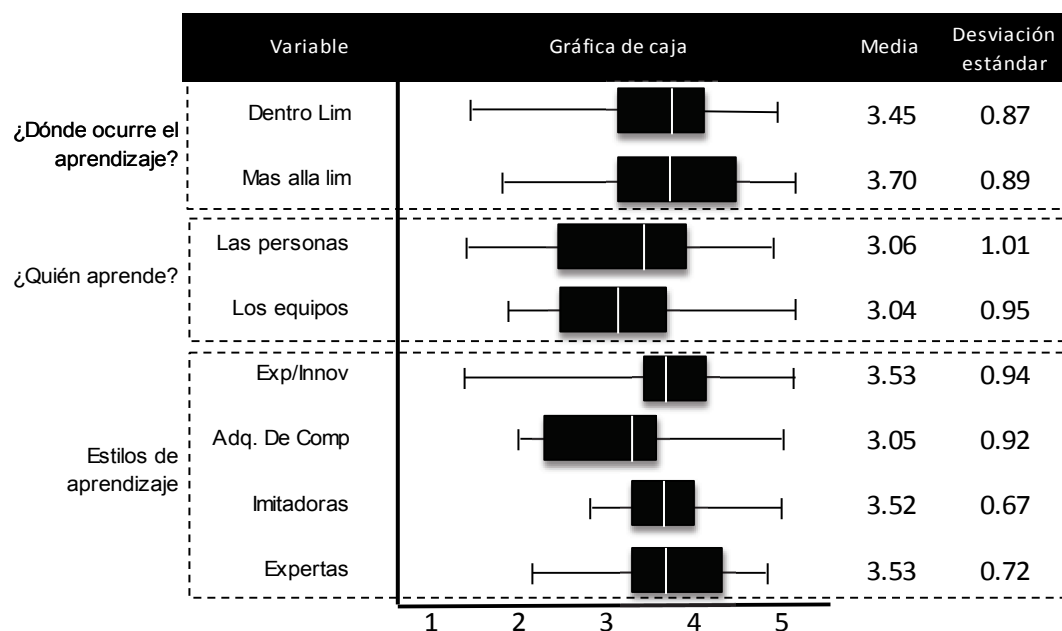
Para analizar los datos se presenta un comparativo de graficas de caja por variable, que nos permiten visualizar la forma de la distribución de los datos. Se aplicó la prueba de Kilmogorov y Smirnof resultando aproximación a la normal en el patrón de los datos, por lo que nos deja la posibilidad de aplicar la prueba T para la diferencia entre medias, por lo que después de confirmar la normalidad en los datos, se aplicó una prueba T para la diferencia entre medias, resultando una diferencia significativa entre las variables de ¿Dónde ocurre el aprendizaje? Y Estilos de aprendizaje”. En la Figura 3 se resumen los estadísticos de las variables. En la gráfica de caja se pueden identificar el rango (las orillas del diagrama), los cuartiles 1 2 y 3 (el cuartil 2 corresponde a la mediana de los datos), lo que permite darnos una idea clara del patrón de comportamiento de cada grupo de datos y compararlo con las demás variables.

Con el resumen presentado en la Figura 3 podemos concluir que en relación al lugar donde ocurre el aprendizaje está un poco más cargado hacia “Más allá de los límites” de la organización. Considerando ¿Quién aprende? No hay diferencia significativa (confirmado con la prueba T de Student) con bastante dispersión en las respuestas a las dos variables. En los estilos de aprendizaje es donde se aprecia una mayor diferencia entre las variables, siendo las respuestas más consistentes en relación a las “Imitadoras”. El estilo de aprendizaje de “Adquisición de competencias” sería el que menos las define.

#### Relación entre las características de la muestra y los estilos de aprendizaje



Figura 3: Comparativo de Graficas de Caja



Se aprecia en esta figura la forma de la distribución de los datos. La caja, como sabemos, muestra la ubicación del 50% de los valores centrales. Se observa en el estilo de aprendizaje Experimentadoras/innovadoras una gran dispersión en los datos en los cuartiles externos (confirmada con una alta desviación estándar), siendo alta la concentración de los dos cuartiles internos. El estilo de aprendizaje imitadoras es la variable con menor variación en las respuestas, corroborado con la gráfica y la medida de dispersión.

En la tabla 2 se presenta una tabla de contingencia con el resumen de las medias relacionando la variable con las características de la muestra.

Tabla 2: Resumen de promedios Característica/Variable de conocimiento

		Dónde aprenden		Quién aprende			Estilos de aprendizaje		
		Dentro de los lims. De la org	Mas alla de los lim de la org	Las personas	Los equipos	Exp/Innov	Adq. De Comp	Imitadoras/est- M ref	Expertas/Mejora continua
Antigüedad	Educadora	4.00	5.00	4.00	4.50	4.00	4.25	4.50	4.33
	Dueño	3.00	3.67	3.17	3.58	4.00	3.38	3.50	3.39
	Responsable	3.45	3.72	3.02	2.86	3.39	2.94	3.55	3.56
	menos de 1	4.00	5.00	4.00	4.50	4.00	4.25	4.50	4.33
Edad	1 a 5	3.25	3.79	2.41	2.56	2.89	2.48	3.31	3.27
	6 a 10	3.58	3.44	3.59	3.33	4.10	3.46	3.61	3.69
	20 a 30	4.00	4.33	3.50	3.25	2.75	3.38	3.33	4.33
	31 a 40	3.56	3.59	2.79	3.32	3.58	3.06	3.38	3.72
Escolaridad	41 a 50	3.06	3.56	3.08	2.71	3.70	2.90	3.47	3.11
	mas de 50	3.27	3.80	3.05	2.90	3.40	2.98	3.72	3.33
	Sec	3.22	3.67	3.50	3.00	3.50	3.25	3.44	3.33
	Prepa/tecnico	3.33	3.42	3.08	3.11	3.99	3.10	3.38	3.42
	Profesional	3.63	3.92	2.88	3.00	3.19	2.94	3.66	3.69

En esta tabla se presenta un resumen del resultado de los promedios relacionados con las características de la muestra. Se observa la preponderancia de "Más allá de los límites de la organización" en la dimensión de "Dónde aprenden", un poco menos marcada la variable "Equipos" en ¿quién aprende? Y más dispersión en el estilo de aprendizaje, marcando la menor preponderancia en la "Adquisición de competencias"

Se calculó la diferencia entre medias por característica de la muestra, dentro de cada variable para saber si habría una influencia de las características en el estilo de aprendizaje, lugar donde se aprende y quien aprende con los siguientes resultados:



Tabla 2: Calculo de la prueba T y F de Fisher para diferencia entre muestras

	Dentro de los lims.	Mas alla de los lim	Las personas	Los equipos	Exp/Innov	Adq. De Comp	Imitadoras/est- M ref	Expertas/Mejora continua
<b>T calculada</b>								
Antigüedad	- 0.58	1.15	- 2.33	- 1.22	1.05	0.73	- 0.35	- 0.17
Puesto	- 0.55	0.76	0.71	2.07	- 0.61	- 1.24	- 0.92	- 2.36
<b>F de Fisher</b>								
Escolaridad	1.05	1.18	1.60	0.31	0.98	1.31	3.22	0.57
Edad	0.80	0.48	0.81	1.11	3.01	0.64	0.59	0.28

Como se observa en esta tabla, por puesto y escolaridad no hay diferencia significativa en las variables den cuanto a la característica de la muestra. (La T crítica = 2.037) Considerando el puesto de trabajo (Dueño o responsable) se observa diferencia en las medias en los equipos de ¿quien aprende? Y en estilo “Expertas de aprendizaje”. Con relación a la edad, solamente en el estilo de aprendizaje de Exploradoras, innovadoras se observa diferencia De igual manera se aplicó una regresión para cada una de las variables con las características de las empresas encontrando solamente la correlación significativa:

Tabla 3: Correlaciones Significativas

Característica	Dimensión	Variable	Valor de P
Puesto	Quién aprende	Los equipos	0.011
		Expertos	0.031
Escolaridad	Estilo de aprendizaje	Imitadoras	0.028

*En esta tabla se presentan los resultados del análisis de correlación que si obtuvieron una correlación significativa con su respectivo valor de P. Este análisis corrobora el análisis anterior de diferencia entre medias.*

## CONCLUSIONES

Las estancias infantiles de SEDESOL son microempresas con características específicas que las diferencian de otro tipo de empresas, como es su vulnerabilidad, regulaciones de SEDESOL específicas para ellas, entre otras. El aprendizaje de estas empresas ocurre más allá de los límites de la organización, es decir, están interesadas en explorar campos nuevos, en aplicar nuevas soluciones a los problemas que se les presentan. Esta característica permite que se creen programas de capacitación, o que se implementen proyectos financiados por SEDESOL que incidan en su desarrollo, por lo que existe el área de oportunidad para las universidades y sociedades civiles para que concursen en estas convocatorias e incidan en estas empresas. Con relación a ¿quién aprende?, se observó que no existe diferencia significativa para las estancias infantiles, por lo que se sugiere seguir fomentando tanto el que aprendan las personas como que aprenda el equipo, así como hacer énfasis en el aprendizaje individual que de acuerdo al resultado de la correlación se podría fomentar aumentando el nivel de escolaridad de los dueños y representantes. El estilo de aprendizaje menos predominante de estas estancias infantiles es el de adquisición de competencias. En este estilo se aprende centrado en la experiencia de terceros. Este estilo de las estancias deberá ligarse con el lugar que aprenden de manera que puedan fortalecer sus estilos de aprendizaje considerando que ellos buscan el conocimiento fuera de la organización.

En cuanto a la relación de las características de las empresas con los estilos de aprendizaje, donde aprenden y quien aprende, considerando la diferencia entre las medias, se concluye que la edad y el puesto son características que pudieran marcar una diferencia en el tipo de aprendizaje. La principal propuesta que se haría a estas empresas sería empezar por identificar todas las implicaciones e importancia de la gestión del conocimiento. Es necesario un cambio cultural que haga consientes todos los elementos de la gestión del conocimiento, que se establezcan estrategias para integrar en la operación



diaria y estratégica estos elementos, que se establezcan indicadores y se de seguimiento sistemático a este proceso de manera que en el largo plazo sean procesos mecánicos que se desarrollan de manera mecánica.

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## COMPORTAMIENTO DE CONSUMO Y SU REPERCUSIÓN EN LA CUESTA DE ENERO, CASO TEPATITLÁN DE MORELOS

Blanca Fabiola Márquez Gómez, Universidad de Guadalajara

Nadia Natasha Reus González, Universidad de Guadalajara

Miriam Judith Macias Ocampo, Universidad de Guadalajara

Jorge Alberto Balpuesta Pérez, Universidad de Guadalajara

Enrique Castro López, Universidad de Guadalajara

### RESUMEN

*Cada año en México se genera lo que se conoce comúnmente como la cuesta de enero, esto se genera por el exceso de compras que se realizan entre el mes de diciembre y enero, aunado a que las personas no lleva un buen control de sus finanzas. Obliga a muchas familias tepatitlense a tener que recurrir a un tipo de financiamiento u otros controles. Es por ello que realizamos esta investigación donde mostraremos la planeación financiera que llevan a cabo las familias en la región de Tepatitlán de Morelos, y como sobrellevan esta cuesta. Durante esta investigación se recabo información de cinco vertientes que son: composición familiar y rasgos socio-ocupacionales, ingresos y fuentes de financiamiento, planeación financiera en época navideña, control financiero y cultural financiera y conocimiento general. Estos rubros nos mostrarán la composición familiar, la fuente de ingreso, si realiza un presupuesto, el destino de su dinero en el mes de diciembre, la forma como hace frente a sus compromisos financieros, así como si requirió de algún financiamiento.*

**PALABRAS CLAVES:** planeación financiera, cuesta de enero, financiamientos.

## CONSUMER BEHAVIOR AND ITS IMPACT ON THE SLOPE OF JANUARY, IF TEPATITLAN DE MORELOS

### ABSTRACT

*Each year in Mexico generates what is commonly known as the January costs, that is generated by excess purchases made between December and January, together with people not wearing a good control of your finances. Tepatitlense forces many families to have to resort to a type of financing or other controls. That is why we do is research where financial planning show holding families in the region Tepatitlán of Morelos, and how they cope this hill. During this research gathered information from five areas are: household composition and socio-occupational characteristics, income and sources of financing, financial planning at Christmas time, financial control and financial culture and general knowledge. These items will show household composition, income source, if you make a budget, the fate of their money in the month of December, how addresses its financial commitments and whether any funding required.*

**JEL:** D, D1, D14, J, J1, J12, J13, R, R2, R29,

**KEYWORDS:** financial planning, cost January financings.



## INTRODUCCIÓN

Hablar de la denominada cuesta de enero, como un fenómeno derivado de una mala planeación y uso de los recursos excedentes que se tienen en el mes de diciembre tales como aguinaldos o cajas de ahorro que genera un gasto excesivo por parte de las personas y hace que el mes de enero sea difícil en materia de economía ya que se en ocasiones se inician proyectos que requieren inversión y en otro casos se deben pagar deudas, creando así, un panorama para enero es bastante desalentador, ya que los ingresos vuelven a los niveles normales y es necesario hacer frente a los compromisos adquiridos en diciembre y las compras navideñas. Lo anterior hace por demás interesante desde el punto de vista de las finanzas personales conocer la forma en que las personas enfrentan este fenómeno, es por ello que se realizó esta investigación, abonando así a la generación de conocimiento en el campo disciplinar de finanzas.

El presente trabajo da a conocer datos interesantes, como el hecho que para un porcentaje alto de encuestados, el fenómeno de la cuesta de enero y las dificultades económicas derivadas del mismo, se prolonga más allá del primer mes del año, asimismo la investigación desarrollada puede suponer en algunos casos, desequilibrios económicos de enero por causas de una mala planeación financiera y deficiente control presupuestal, sin embargo en la interpretación de las figuras que se mostrarán, se encontrará también el lado positivo, ya que para la mayoría de entrevistados la buena planeación y administración financiera son cotidianos.

## REVISIÓN LITERARIA

Según Cárdenas (2009), la planificación financiera determina las necesidades y objetivos de un individuo para identificar sus requisitos financieros a corto y largo plazos, la estrategia de sus inversiones, necesidades de seguros y planificación de su caudal hereditario. El concepto anterior invita a la reflexión y presunciones en que la mayoría de los casos, los preceptos de una buena administración planeación financiera no son realizados, por ello que cada año aparece lo que se le conoce como la cuesta de enero y se convierte el tema en una generalidad de dificultades económicas de la sociedad, así entonces, con el objetivo de prevenir a los pobladores de cualquier comunidad, y fomento de una cultura financiera, se dejan ver publicaciones y artículos o notas relacionadas con la Cuesta de Enero.

Los principales diarios, aseguran que los gastos realizados por las familias mexicanas en las pasadas fiestas decembrinas, ahora se encuentran en una situación financiera difícil, por lo que tendrán que buscar otras formas para hacer frente a la llamada “cuesta de enero” y equilibrar sus finanzas. El Universal 2013. Otra nota informa: luego de una temporada con elevado consumismo, enero es cuando menos gastan los mexicanos en el año, ya que los aumentos de precios que se registran les hacen modificar sus hábitos de consumo, revela un estudio de la firma Kantar Worldpanel México. La Jornada Jalisco 2013 Este problema ha llevado al gobierno a crear instituciones para protección, auxilio, asesoría y realizan estudios relacionados con la planeación financiera de las familias y así que traten de evitar la cuesta de enero. De acuerdo con información de la Procuraduría Federal del Consumidor (Profeco), la denominada cuesta de enero es una combinación del movimiento estacional a la alza de la inflación con el gasto excesivo durante la época decembrina derivado de la falta de planeación en el uso de los recursos excedentes (aguinaldo, cajas de ahorro, etc.). (CNN Expansión 2013.) Como se podrá comprobar la cotidianeidad del tema, en los meses de diciembre y enero, dan pie a diferentes publicaciones con niveles distintos de rigurosidad metodológica, y con ello la diversidad de enfoques al respecto, en la mayoría de los casos, sin el rigor científico, por lo que la presente investigación pretende generar información confiables y útil para los analistas y estudiosos de los fenómenos financieros y económicos.



## METODOLOGIA

La elaboración del diseño del instrumento de medición muestra la necesidad de obtener información sobre la planeación financiera de las familias de Tepatitlán utilizando variables cualitativas como cuantitativas que reflejaran los gastos realizados en una época significativa como lo es la navideña. Se validó el instrumento mediante una prueba piloto y realizando las modificaciones pertinentes se determinó la encuesta final. La presente investigación es de tipo descriptivo-transversal.

*Muestra:* bajo el rigor estadístico, se determinó el tamaño de muestra mínima representativa partiendo del tamaño de población de 32,987 hogares, entendiendo como tal, a la casa habitación que puede formarse por una o varias familias (INEGI, 2011), considerando que es normalmente distribuida bajo lo siguiente fórmula:

$$n = \frac{N Z^2 p q}{(\pm)^2 (N-1) + Z^2 p q} \quad (1)$$

n= tamaño de muestra

N= tamaño de población (32,987 hogares)

Z= valor estandarizado que corresponde a un nivel de confianza del 95% (1.96)

± = margen de error del 5%

p = probabilidad de éxito

q= probabilidad de fracaso

pq = multiplicación de las probabilidades en su máxima combinación (0.5)(0.5) = 0.25

Al sustituir los valores en la fórmula, se obtiene un valor mínimo representativo de la muestra de 380 hogares a encuestar. De los que se obtuvieron 694 encuestas, cubriendo de ésta manera el 100% de la muestra. Tres registros fueron eliminados por falta de número de integrantes en el hogar, quedando un total de 691 registros.

*Variables:* la clasificación de las variables se realizaron mediante 5 grupos: composición familiar y rasgos socio-ocupacionales, ingresos y fuentes de financiamiento, planeación financiera en época navideña, control financiero, cultura financiera y conocimiento general,

*Codificación:* para las colonias, se consiguió el mapa actualizado de las colonias de Tepatitlán de Morelos, Jalisco mediante su adquisición en la dirección de catastro municipal; éstas fueron enumeradas de la uno a la 116, y se aplicó un muestreo al azar simple. En el instrumento de medición, se obtuvieron 80 variables entre numéricas y alfanuméricas dentro de las 22 preguntas generadoras para los cinco bloques determinados y considerando el 100% a 691 encuestas capturadas en el software de Microsoft Excel. Para la presente investigación se analizaron 41 variables.

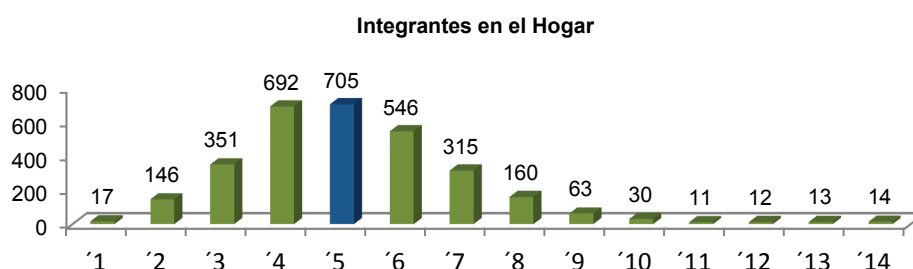
*Trabajo de campo:* el proceso para el trabajo de campo se desarrolló en los meses de febrero y marzo de 2013 que es al inicio del ciclo escolar del calendario 2013-A, fecha de aplicación de las encuestas. Los recursos humanos utilizados en la presente investigación fueron alumnos de las licenciaturas de Administración, Negocios Internacionales y Contaduría Pública. Para la aplicación de las encuestas se formaron 40 grupos de trabajo de dos a tres personas para cubrir el 100% de las encuestas, asignando una colonia a cada grupo, y se asignó una colonia contigua considerada como de reemplazo en el caso de no cubrir las encuestas esperadas en la colonia establecida. Previo a la aplicación de las encuestas se consideró lo siguiente: Se proporcionó capacitación a todos los alumnos que fueron a la aplicación de las encuestas. Se realizó la asignación de colonias a cada grupo de trabajo. Se facilitó la ubicación mediante la presentación del mapa enumerado con las colonias.



Al grupo de trabajo que no completó sus encuestas con la colonia asignada, se facilitó la designación de una colonia contigua previamente establecida para la conclusión de su encomienda, recurriendo con el profesor investigador a cargo, considerando el muestreo con reemplazo. Las indicaciones para el inicio de la aplicación fue ubicarse al inicio de la colonia y ubicarse en la orilla de la colonia en la primer casa e iniciar el proceso mediante el muestreo sistemático de una casa si y otra no, y si se da el caso de no encontrarse una persona que pueda contestarla (ser mayor de edad) o que no se encuentre nadie, deberá continuar con la casa inmediata de su derecha. Al término de la captura de información, se determinó que el total de colonias visitadas fueron 41 y 691 encuestas contestadas.

## RESULTADOS

Los datos recolectados y procesados presentan información confiable para el análisis del comportamiento en materia financiera de las familias en el municipio de Tepatitlán de Morelos, Jalisco; en este sentido los gráficos y tablas que se muestran en este apartado dan cuenta de las características del comportamiento en el manejo y uso del dinero en una época propicia para el consumo y de la planeación que identifica a esta región. Un primer aspecto a mencionar, de interés en el análisis financiero, en el ámbito personal, es la composición familiar ya que depende en gran parte del número de integrantes de cada familia, la posibilidad de administrar adecuadamente las finanzas así como acceder a temas como el ahorro, el financiamiento, entre otros. Por lo que respecta al número de integrantes por familia, el promedio del número de integrantes en el hogar, desde uno hasta 13 que es el valor máximo se tiene que es de 4.45 personas



Asimismo, con la misma importancia las siguientes tablas muestran las edades de los integrantes de los hogares femeninos y masculinos, mismas que dejan apreciar que del total de integrantes identificados en la recolección de datos, el género femenino, es ligeramente mayor que el género masculino; además de un dato coincidente entre géneros es que la edad que predomina entre las familias es de entre 11 y 20 años.

Tabla 1: Rango de Edades Género Femenino

2.- Integrantes Femenino	Edad 0-10	2.- Integrantes Femenino	Edad 11-20	2.- Integrantes Femenino	Edad 21-30	2.- Integrantes Femenino	Edad 31-40	2.- Integrantes Femenino	Edad 41-50	2.- Integrantes Femenino	Edad 51-60	2.- Integrantes Femenino	Edad 60 O Más
282		386		351		245		224		97		51	1636

Tabla 2: Rango De Edades Género Masculino

2.- Integrantes Masculino	Edad 0-10	2.- Integrantes Masculino	Edad 11-20	2.- Integrantes Masculino	Edad 21-30	2.- Integrantes Masculino	Edad 31-40	2.- Integrantes Masculino	Edad 41-50	2.- Integrantes Masculino	Edad 51-60	2.- Integrantes Masculino	Edad 60 O Más
252		331		293		213		196		90		55	1430 3066



En materia propia de administración financiera y entrando en la razón principal de este trabajo las variables que se analizan dan cuenta de la manera en que las familias de Tepatitlán de Morelos, asumen la temporada decembrina y su posterior Cuesta de Enero. En la siguiente gráfica se percibe que un porcentaje por arriba del 50% planea el ejercicio de sus ingresos en periodos decembrinos o navideños, esto indica que la cultura de planeación va creciendo y la disciplina en administración del dinero es constante en buen porcentaje de la población.

5.- Las compras de fin de año fueron presupuestadas



#### 6. ¿En Que Destinó Su Dinero En El Mes De Diciembre?

En la pregunta expresa sobre el destino del dinero, se observa la forma de distribución del dinero en los gastos de fin de año:

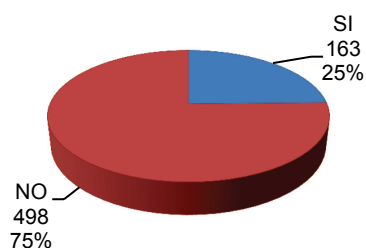
Tabla 3: Distribución del Gasto

<b>Cena navideña</b>	<b>De 691 encuestas, solo 428 contestaron que destinaron dinero para la cena navideña, de cuales 364 indicaron el porcentaje invertido en este rubro, del cual se pudo determinar que destinaron en promedio el 27.6 % de su dinero.</b>
Adornos navideños	196 hogares indicaron que gastarían en adornos navideños, de los cuales, 167 indicaron en que porcentaje lo gastarían, de los que se determinó que sería aproximadamente el 17.5%
Regalos	En 511 encuestas indican destinar su dinero en regalos navideños, de los cuales 426 en que porcentaje lo realizaron, y en promedio se determinó que gastaron aproximadamente el 38% de su dinero
Viajes	En 121 hogares indicaron que gastaron su dinero en viajes, de los que 108 indicaron que en promedio gastaron el 40% de su dinero.
Mejoras a la casa	En 117 hogares indicaron que gastaron su dinero en mejoras a la casa, de los que 101 indicaron que en promedio gastaron el 32% de su dinero.
Pago de deudas	En 264 hogares indicaron que gastaron su dinero en pago de deudas, de los que 239 indicaron que en promedio gastaron el 36% de su dinero.
Ahorro	En 159 hogares indicaron que destinaron su dinero en ahorro, de los que 141 indicaron que en promedio gastaron el 31% de su dinero
Otro	Únicamente solo 32 hogares indicaron gastar su dinero en otros rubros, tales como: Al día, Alimentación, gastos fijos, boda, servicios, compra automóvil, costos y gastos diarios, en mí, enfermedades, gastos bebé, gastos necesarios, gastos normales, gastos semanales, gastos semanales y de acuerdo a la necesidad, medicinas, necesidad, negocio nuevo.

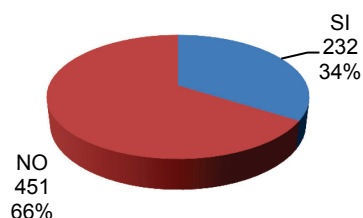
Concordante con la pregunta referente a la planeación, la siguiente gráfica muestra que existe una relación sobre lo presupuestado, ya que el 75% de las respuestas indican que no se exceden sobre lo presupuestado, aquí muestra un aspecto importante de la administración, “la disciplina financiera y el control presupuestal”.



7.- Hubo exceso en los gastos respecto al presupuesto inicial

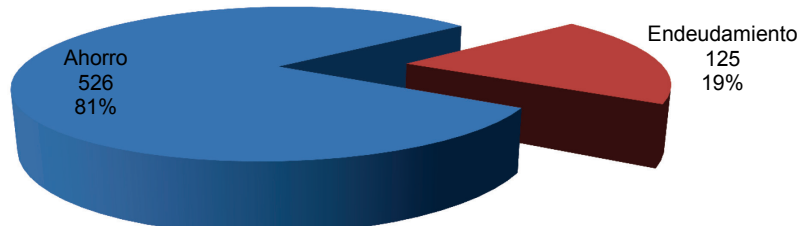


8.- Dificultad para cubrir sus compromisos



En la gráfica anterior se observa como dos terceras partes de la población aseguran no encontrar dificultad para cubrir los compromisos adquiridos en estas épocas. Muestra de la disciplina en planeación y en control presupuestal. En relación a la tercera parte que contestó encontrar dificultad para cubrir sus compromisos adquiridos, ocho de cada diez mencionaron que cuentan con ahorro y en base a éste solventarán lo comprometido.

9.- Cómo cubrirá sus compromisos de principio de año



Del resto que dijo, recurrir al financiamiento, se encuentra la siguiente diversificación, destacando que se echa mano de varios instrumentos de financiamiento, no obstante el préstamo personal sigue predominando en esta región de los Altos de Jalisco, esto se observa en la siguiente tabla (4):



Tabla 4: Frecuencia de Financiamiento

Código	Frecuencia	Proporción	Código	Frecuencia	Proporción
1,	5	2.65	1, 3, 7	4	2.12
2,	43	22.75	1, 5	1	0.53
3,	16	8.47	1, 7	7	3.70
4,	16	8.47	2, 3	2	1.06
5,	2	1.06	2, 4	2	1.06
6,	5	2.65	2, 4, 7	2	1.06
7,	17	8.99	2, 5	2	1.06
8,	17	8.99	2, 6	2	1.06
1, 2	6	3.17	2, 7	8	4.23
1, 2, 3	1	0.53	3, 4	2	1.06
1, 2, 3, 4, 5, 6, 7	1	0.53	3, 5	2	1.06
1, 2, 5	1	0.53	3, 7	2	1.06
1, 2, 6	1	0.53	4, 5, 6	1	0.53
1, 2, 6, 7	1	0.53	4, 6	2	1.06
1, 2, 7	6	3.17	4, 7	7	3.70
1, 3	5	2.65	Total general	189	100

*Codificación:* 1.- Empeño, 2.- Préstamos personales de terceras personas, 3.- Prestamos de cajas populares, 4.- Pago con tarjeta de crédito, 5.- Retiro de efectivo mediante la tarjeta de crédito, 6.- Préstamo bancario, 7.- Tanda, vaquita o rifa, 8.- Ninguna, Otro. De los que eligieron que recurren a otro tipo de financiamiento, indicaron a que o quienes recurren tal como se menciona enseguida: empleo extra, hijos, vender la casa, préstamo del trabajo.

## CONCLUSIONES

La información obtenida en este trabajo de investigación, nos muestra la forma en que los habitantes de Tepatitlán de Morelos, Jalisco; hacen frente al fenómeno denominado “Cuesta de Enero” una vez hecho el análisis e interpretación de cada una de las variables podemos dar cuenta de manera confiable que el comportamiento de las familias en el manejo de sus finanzas y la planeación que llevan a cabo en esta época propicia para el consumo cada día es mejor. En primer término los resultados muestran que las familias en la región están integradas en promedio de 4.45 miembros, otro aspecto importante a señalar como consecuencia de esta investigación es el hecho de que el 50% de los entrevistados tienen una planeación adecuada de sus ingresos y gastos para este periodo, lo que habla de que ha ido creciendo una cultura de planeación financiera personal. Asimismo se concluye en el uso que le dan al dinero, que un 40 % de los entrevistados lo aplican a hacer algún viaje y en menor proporción al pago de deudas, apareciendo en tercer lugar el ahorro. Por lo anterior podemos concluir derivado de esta investigación el hecho de que las familias de la región van tomando conciencia de la importancia de hacer una buena planeación de sus finanzas personales para no verse afectados de manera importante por el fenómeno llamado “Cuesta de Enero”



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## CURRICULUM DE AUTORES

MTRA. BLANCA FABIOLA MÁRQUEZ GÓMEZ Profesor De Tiempo Completo titular “A” de La Universidad De Guadalajara Departamento de Estudios Organizacionales, carretera a Yahualca Km. 7.5, Tepatitlán de Morelos, Jalisco, México. Dirección electrónica: [blancafa1011@gmail.com](mailto:blancafa1011@gmail.com) , Escolaridad: Maestría en Finanzas, Profesor certificado por la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA) avalado por el IMCP (2011-2014).

DRA. NADIA NATASHA REUS GONZÁLEZ Profesor De Tiempo Completo Asociado “A” de La Universidad De Guadalajara Departamento de Estudios Organizacionales, Carretera a yahualica km. 7.5, Tepatitlán de Morelos, Jalisco, México, Dirección electrónica: [nreus@cualtos.udg.mx](mailto:nreus@cualtos.udg.mx); Escolaridad: Doctorado En Ciencias, publicaciones diversas en materia de tecnologías de información, Finanzas y turismo religioso con enfoque económico.

**Miriam Judith Macias Ocampo** Maestría en Auditoría. Especialidad en Análisis de los Impuestos, Profesora de Tiempo Completo en la Universidad de Guadalajara. Secretaria de la Academia Aplicación Práctica de Código Fiscal de la Federación. Ponente en el Curso Ingresos por Arrendamiento. Moderadora en la Conferencia Magistral “Expectativas de la Reforma Fiscal para 2011” y en el “VI Congreso Internacional de Contaduría Pública. Participante en el Comité Organizador de éste último.

DR. JORGE ALBERTO BALPUESTA PÉREZ Profesor de tiempo completo titular “C” de La Universidad De Guadalajara, Departamento de Estudios Organizacionales, ubicado en carretera a Yahualica, km 7.5, Tepatitlán de Morelos, Jalisco México, Dirección electrónica: [jbalpuesta@cualtos.udg.mx](mailto:jbalpuesta@cualtos.udg.mx) \_Escolaridad: Doctorado en Ciencias, Profesor certificado por la ANFECA, avalado por el IMCP, ; Par evaluador de la calidad de la educación en el nivel superior, por el Consejo de Acreditación en la Enseñanza de la Contaduría y la Contaduría y Administración A.C.

**Enrique Castro López** Maestría en Auditoria Integral. Profesor de Tiempo Completo en la Universidad de Guadalajara. Sus líneas de investigación se orientan a Economía, Gestión de Negocios y Administración. Presidente de la Academia de Especialidades en Contabilidad, Costos y Auditoría del Centro Universitario de los Altos. Secretario del Colegio Departamental de Estudios Organizacionales del Centro Universitario de los Altos.



# **EVALACIÓN DE IMPACTO DEL PROGRAMA FONDOS MIXTOS CONSEJO NACIONAL DE CIENCIA Y TECNOLOGÍA-GOBIERNO DEL ESTADO DE DURANGO**

María de Jesús Calleros Rincón, Universidad Autónoma de Coahuila  
Dolores Manjarréz Álvarez, Consejo Nacional de Ciencia y Tecnología (CONACYT)  
Liliana Angélica Guerrero Ramos, Universidad Autónoma de Coahuila  
Melissa Bugarini Calleros, Embajada de México en Italia  
Sandra López Chavarría, Universidad Autónoma de Coahuila

## **RESUMEN**

*Desde el año 2001 se constituyó el “Fondo Mixto de Fomento a la Investigación Científica y Tecnológica CONACYT - Gobierno del Estado de Durango”, como una de las acciones encaminadas a la descentralización de la Gestión de la Ciencia y la Tecnología. La presente investigación defendida como Tesis doctoral, tiene como objetivo: Proponer y validar un Modelo de Evaluación de Impacto de los proyectos de investigación enmarcados en ese Programa, en las Convocatorias del 2002 y el 2003. La Metodología desarrollada partió de la revisión documental de los informes técnicos finales de los proyectos y la iniciativa presentada, asimismo se aplicó encuesta al investigador y al usuario, para garantizar la evaluación desde una doble perspectiva. Los resultados arrojaron que el FOMIX-Durango cumplió con los objetivos y metas plasmados en las convocatorias, teniendo un alto índice de formación de recursos humanos, una vinculación con el sector primario y secundario, se propició la consolidación de grupos de investigación y la generación de redes, lo que impactó en la calidad de los programas de posgrado que se ofrecen en el estado y la incorporación de investigadores en el Sistema Nacional de Investigadores.*

**PALABRAS CLAVES:** evaluación de impacto, proyectos de investigación, fondos mixtos, grupos de investigación, generación de redes.

## **IMPACT ASSESSMENT PROGRAM MIXED FUNDS NATIONAL COUNCIL OF SCIENCE AND AND TECHNOLOGY-DURANGO STATE GOVERNMENT**

## **ABSTRACT**

*Since the 2001 year, the “Fondo Mixto de Fomento a la Investigación Científica y Tecnológica CONACYT - Gobierno del Estado de Durango” was constituted, as one of the actions designed to the deseutralization from the Gestion de la ciencia y la tecnología. The present investigation defended as PhD Thesis, has as an objective : propose and validate an impact assessment model of the research projects framed in this program, in the convocations ration of from 2002 and 2003 the methodology developed, departed from the documental review of final technical reports and the presented initiative, it was also applied a survey to researcher and user, to guarantee the assessment from two perspectives. The results shown that FOMIX-Durango successfully fulfilled the objectives and goals reflected in the convocations. Having a high index of human resources development , a linjage with the user and gubernamental sector in the projects linked with the primary and secondary sector, in led the consolidation of researcher groups and the generation of networks, that impacted in the quality of the*



*postgraduate programs that the state offer and the incorporation of researchers in the Sistema Nacional de Investigadores.*

**JEL:** I2

**KEYWORDS:** impact assessment, research projects, mixed funds, research groups, networking.

## INTRODUCCION

Es indudable la importancia estratégica que tiene para un país el diseño e implementación de una política de Estado con respecto a la ciencia y la tecnología. En México se ha hecho un esfuerzo importante en las últimas décadas en este sentido, con énfasis en la descentralización de las actividades científicas y tecnológicas, lo que permita integrar las capacidades de investigación y educación existentes en las distintas regiones del país, tomando en cuenta las necesidades del sector productivo, y coordinando los esfuerzos que llevan a cabo los gobiernos estatales y la sociedad en general. De conformidad con las atribuciones que confiere la Ley de Ciencia y Tecnología, en su artículo 35 “que el CONACYT podrá convenir con los gobiernos de las Entidades Federativas y de los Municipios, el establecimiento y operación de Fondos Mixtos de carácter regional, estatal y municipal de apoyo a la investigación científica y tecnológica, que podrán incluir la formación de recursos humanos de alta especialidad”, se crearon los Fondos Mixtos (FOMIX), que propician el fortalecimiento de las capacidades científicas y tecnológicas locales. (Ley de Ciencia y Tecnología, 2002) El Fondo Mixto de Fomento a la Investigación Científica y Tecnológica CONACYT - Gobierno del Estado de Durango se creó el 17 de diciembre del año 2001, y constituye objetivo de esta investigación: realizar una evaluación de impacto del Fondo Mixto de Fomento a la Investigación Científica y Tecnológica CONACYT - Gobierno del Estado de Durango; para determinar la eficacia, eficiencia y efectividad de la inversión. (

## REVISIÓN LITERARIA

La evaluación constituye esencialmente un juicio de valor, es una de las actividades más necesarias en la planificación, esto cobra más importancia ante la evaluación de programas, desde su definición, diseño, ejecución y resultados. (Tejeda Fernández, 2000) El concepto de evaluación ha ido evolucionando, y cada día es más importante su aplicabilidad en todos los sectores tanto educativo, como político, social y económico, lo que implica que se continúe debatiendo y reflexionando sobre este tema. Uno de los puntos en debate es sobre el tipo de evaluación. Al respecto, encontramos diferentes tipos de evaluaciones y múltiples clasificaciones, dependiendo del objeto y el propósito: internas y externas; sumatoria, de balance, recapitulativa o conclusiva, y formativa, endoformativa o correctora; *a priori* o ex-ante, concomitante y *a posteriori* o ex-post; cuantitativa y cualitativa; de resultados y de impactos; entre otras. Los tipos de evaluación varían según el momento en que se realicen. (Pérez Serrano, 1999) La evaluación incluye la supervisión, evaluación de los procesos, evaluación de costos-beneficios y evaluación de impacto. Un sistema de supervisión de programas permite una retroalimentación constante sobre el estado en que se encuentra la implementación del programa e identifica los problemas específicos a medida que surgen. (Baker, 2000)

Durante décadas la idea predominante fue “evaluar, es medir” dándose peso únicamente a las dimensiones e indicadores cuantitativos. Actualmente, la evaluación de impacto es valorada como un proceso amplio y global, en el que al abordaje cuantitativo se agregan técnicas cualitativas. La medida de los resultados, característica principal de la evaluación de impacto, permite comparar el grado de realización alcanzado con el grado de realización deseado. Comprar de esta forma, la planeación con el resultado de la ejecución. (Abdala, 2001).



## METODOLOGÍA

El presente estudio es Transversal. Se analizaron un total de total de 41 proyectos de investigación, los que habían finiquitado, y cubren las áreas de: Desarrollo Social y Humano, Salud, Desarrollo Industrial y Económico, Desarrollo Agropecuario, Educación, Medio Ambiente, Recursos Naturales, Desarrollo Urbano y Rural. La variable independiente del estudio fue: Proyectos de investigación y desarrollo, definida conceptualmente como: una planificación que consiste en un conjunto de actividades que se encuentran interrelacionadas y coordinadas mediante el método científico, contribuyendo a la explicación de fenómenos. Las variables dependientes se muestran a continuación:

*Demandas atendidas:* Son las necesidades que presentó el Estado para que fueran investigadas y encontrar medidas de solución. Variable dependiente cualitativa, dicotómica, sí o no, son cumplidas.

*Proyectos concluidos:* Son los proyectos que fueron terminados de cada una de las demandas, variable cualitativa dicotómica, si o no se concluyó.

*Formación de recursos humanos:* Es la formación de personal académico para el término de su grado académico. Variable dependiente cuantitativa.

*Publicaciones científicas nacionales:* Artículos científicos, que se publican de acuerdo a la especialidad en México. Variable dependiente cuantitativa.

*Publicaciones científicas Internacionales:* Artículos científicos, que se publican de acuerdo a la especialidad en el extranjero. Variable dependiente cuantitativa.

*Vinculación con el sector productivo:* Relación existente de beneficio de acuerdo a lo investigado, para ambas partes investigador y empresario. Variable dependiente cualitativo, dicotómica, si o no hubo vinculación.

*Modificaciones realizadas:* Modificaciones hechas al proyecto de investigación. Variable dependiente cualitativa, dicotómica, si o no según análisis de los proyectos.

*Infraestructura:* Es el equipo que se provee el investigador para poder realizar el proyecto, este puede ser de laboratorio, de computo. Variable dependiente cuantitativa. Las covariables fueron:

*Asistencia a congresos nacionales:* Difusión de los resultados obtenidos en los proyectos de investigación que se dan a conocer a nivel nacional.

*Asistencia a congresos internacionales:* Difusión de los resultados obtenidos en los proyectos de investigación que se dan a conocer a nivel internacional.

## RESULTADOS

Se detecta retraso en la conclusión de los proyectos de acuerdo a lo estipulado en los Convenios, un 49% de proyectos no fueron terminados en tiempo, y un 51% de proyectos terminados. En relación a la proporción de publicaciones científicas obtenidas por proyecto, los resultados son los siguientes: El 43% de los proyectos solo arrojó la producción de un artículo siendo el porcentaje más bajo en este rubro. Por el contrario solamente una producción importante en cuanto a número de publicaciones fue la obtenida para un 3% y 9 % de los proyectos resultando con 6 y 5 publicaciones respectivamente Otras de las aportaciones de este estudio fue el de conocer la productividad con la difusión de los proyectos y sus resultados mediante la asistencia a congresos. La proporción mayor establecida con al menos una



asistencia a un foro como el que se menciona fue del 61%. La proporción mayor de asistencia a congresos fue de 4 siendo un 3% de los 33 proyectos terminados.

Uno de los grandes intereses de este estudio fue el de establecer cómo se desarrolló la vinculación con los usuarios, ya que esto representa una de las mediciones de mayor importancia para los sistemas de financiamiento federales actuales, por las repercusiones implícitas de los recursos aplicados y sus implicaciones con los resultados obtenidos del proyecto, así como la utilidad con la sociedad. En este sentido se encontró que un 91 % de los proyectos en este período tuvieron una vinculación efectiva con los usuarios directos de los proyectos, un 9% no consideraron esta situación.

El 70% de los proyectos dio resultados que plantearon soluciones que permitieron resolver y atender las demandas plasmadas en las Convocatorias, solo el 30% medianamente solucionó la problemática planteada, mientras que el 71% de los proyectos se desarrollaron conforme al presupuesto programado. Esto no implica que no se hayan llevado a cabo ajustes en los rubros, el 29% efectuaron la inversión económica planeada, o bien solo ejercieron parcialmente el presupuesto en el tiempo y rubros autorizados. El 82% de los usuarios, manifestó tener interés en realizar las adecuaciones necesarias para implementar los mecanismos de transferencia, así como 88% de los usuarios de los proyectos, tiene interés en participar en nuevas iniciativas y un 12%, tiene medianamente interés en nuevas iniciativas. El 76 % de los resultados obtenidos en los proyectos estuvieron de acuerdo a lo esperado por el usuario, lo que muestra que se atendió la demanda expresada por el mismo, mientras que el restante 24%, considero que el resultado solo atendió medianamente sus necesidades, esta es un área de oportunidad para las convocatorias, al mejorar la comunicación entre usuario y director del proyecto.

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## BIOGRAFÍAS

María de Jesús Calleros Rincón. Mexicana, Licenciada en Economía, Maestra en Ciencias en Psicología Social y de las Organizaciones, Doctora en Administración. Fue Directora regional en la zona Norte Centro del Consejo Nacional de Ciencia y Tecnología, Subdirectora Regional y responsable de becas y posgrado, de proyectos de investigación científica y desarrollo tecnológico en el periodo de 1983 al 2007. Dirección institucional: FCA-UAdeC-Unidad Torreón. Boulevard Revolución 151 Oriente. Colonia Centro CP: 27000.  
mcalleros7@yahoo.com.mx

Dolores Manjarréz Álvarez. Mexicana, Licenciada en Psicología, Maestra en Ciencias en Psicología Social y de las Organizaciones, Doctora en Administración, Directora de Vinculación de la Dirección Adjunta de Posgrado y Becas del Consejo Nacional de Ciencia y Tecnología. Dirección Institucional:



Insurgentes Sur 1582, Col. Crédito Constructor. Delegación Benito Juárez México D. F. Correo electrónico: dolores@conacyt.mx

Liliana Angélica Guerrero Ramos. Cubana, Lic. en Información Científica (1985), Universidad de la Habana, Master Universitario en Gestión de Información (1994) por la Cátedra UNESCO en Gestión de Información con titulación conjunta de la Universidad de Murcia, la Universidad de La Habana y la UNAM. Dra. En Ciencias de la Información (2001). Coordinadora de la Maestría en Administración de Empresas del Instituto Superior Politécnico de La Habana y de la Maestría conjunta con la Universidad de Magdeburgo sobre Informática Empresarial. Profesor invitado en Universidades de Ecuador, Bolivia y México. Desde el 2006 es Catedrática Investigadora de la UAdeC. Dirección institucional: FCA-UAdeC Unidad Torreón. Boulevard Revolución 151 Oriente. Colonia Centro CP: 27000. Torreón, Coahuila, México. E-mail: lilianaguerrero7@gmail.com

Melissa Bugarini Calleros, Mexicana Licenciada en Comercio Internacional, Maestra en Seguridad Económica, Geopolítica e Inteligencia. Dirección: Embajada de México en Italia, Via Lazzaro Spallanzani 16 Roma 00161 Italia  
melissabugarini@hotmail.com

Sandra López Chavarría. Mexicana. Lic. en Administración de Empresas, Maestra en Administración y Alta Dirección. Doctora en Administración y Alta Dirección en el 2010. Fue Directora de la Facultad de Contaduría y Administración (FCA) de la Universidad Autónoma de Coahuila (UAdeC), Unidad Torreón (UT). Actualmente Presidenta de la Fundación Colosio en Torreón, y Directora de Promoción Cultural en FCA-UAdeC, Unidad Torreón. Candidata a Investigadora en el Sistema Nacional de Investigadores. Dirección institucional: FCA-UAdeC-Unidad Torreón. Boulevard Revolución 151 Oriente. Colonia Centro CP: 27000.. E-mail: sandylopez5@hotmail.com



# **VALORACIÓN DE LA SATISFACCIÓN DE LOS ESTUDIANTES CON LOS SERVICIOS OFRECIDOS POR EL SISTEMA BIBLIOTECARIO EN LA UNIVERSIDAD DE CARTAGENA (SEDE PIEDRA DE BOLÍVAR)**

Juan Carlos Vergara Schmalbach, Universidad de Cartagena

Víctor Quesada Ibargüen, Universidad de Cartagena

Andrea Ramírez Palacios, Universidad de Cartagena

## **RESUMEN**

*Conocer cuáles son los motivos que impulsan a un usuario a adquirir un servicio y establecer una relación duradera con la organización, son los intereses de muchos académicos, investigadores y administradores. En este sentido, el presente estudio es el resultado de la construcción de un modelo teórico de tipo causal, empleado para valorar la satisfacción e intenciones futuras de los estudiantes de la sede Piedra de Bolívar de la Universidad de Cartagena respecto al servicio ofrecido por la biblioteca, y así poder conocer los efectos que tienen las percepciones en dichas variables. Para validar el modelo se llevó a cabo el desarrollo de un caso empírico resuelto mediante modelos de ecuaciones estructurales, con la aplicación de una encuesta estructurada a una muestra de 200 estudiantes. Con esta investigación se demostró la validez estructural del Modelo, concluyendo que para poder aumentar la calidad percibida del servicio, la satisfacción, la intención de usar el servicio en un futuro y la intención de recomendar boca a boca el uso del servicio, se debe hacer especial énfasis en las percepciones, destacándose: la atención y capacidad de respuesta del personal de la biblioteca, la facilidad de préstamo interno y externo, y la variedad de obras, publicaciones, base de datos y documentos disponibles.*

## **ASSESSMENT OF STUDENT SATISFACTION WITH THE SERVICES OFFERED BY THE UNIVERSITY LIBRARY SYSTEM IN CARTAGENA (SEE STONE BOLIVAR)**

### **INTRODUCCIÓN**

La universidad de Cartagena cuenta con un sistema de bibliotecas, la cual está conformada por una Biblioteca Central cuyo nombre es “José Fernández de Madrid” y tres bibliotecas satélites en la ciudad de Cartagena: El principal objetivo de las bibliotecas de la institución es seleccionar, adquirir, procesar, organizar y difundir el material bibliográfico, hemerográfico y documental, servicios electrónicos e Internet, que responda a las necesidades de la comunidad universitaria. Apoyar los procesos de enseñanza-aprendizaje y servir de intermediario con bibliotecas de la ciudad y del país en la prestación de los servicios que demande la comunidad universitaria.

La misión del Centro de Información y Documentación de la Universidad de Cartagena es ser una dependencia que garantiza la disponibilidad oportuna de la información bibliográfica, documental y electrónica, necesarias para el desarrollo del estudio, la docencia, la investigación y demás actividades, incluidas las de extensión cultural, con las que se compromete mediante una adecuada gestión, prestación de servicios, recursos tecnológicos y talento humano con los más altos estándares de calidad. Adicionalmente, la biblioteca ofrece capacitación sobre el uso y manejo de las fuentes de información bibliográfica, ya sea a través de la inducción a los estudiantes de primer semestre de todos los programas



académicos, sobre el uso y los servicios de la biblioteca, o talleres sobre uso de las bases de datos con que cuenta la Universidad, a solicitud de las facultades o programas que demanden este servicio.

## REVISIÓN DOCUMENTAL

Entre los autores referidos como antecedentes para el presente caso, se cita a Martensen y Gronholdt (2003), quienes realizaron una investigación cuya finalidad era determinar la calidad y el nivel de satisfacción percibido por los usuarios de un servicio de biblioteca, y la lealtad que esta situación generaba en los mismos. Otro estudio destacable que sirvió como base para el diseño del modelo propuesto fue elaborado por Kassim (2009), quien delimitó la calidad del servicio global de las bibliotecas en tres dimensiones generales:

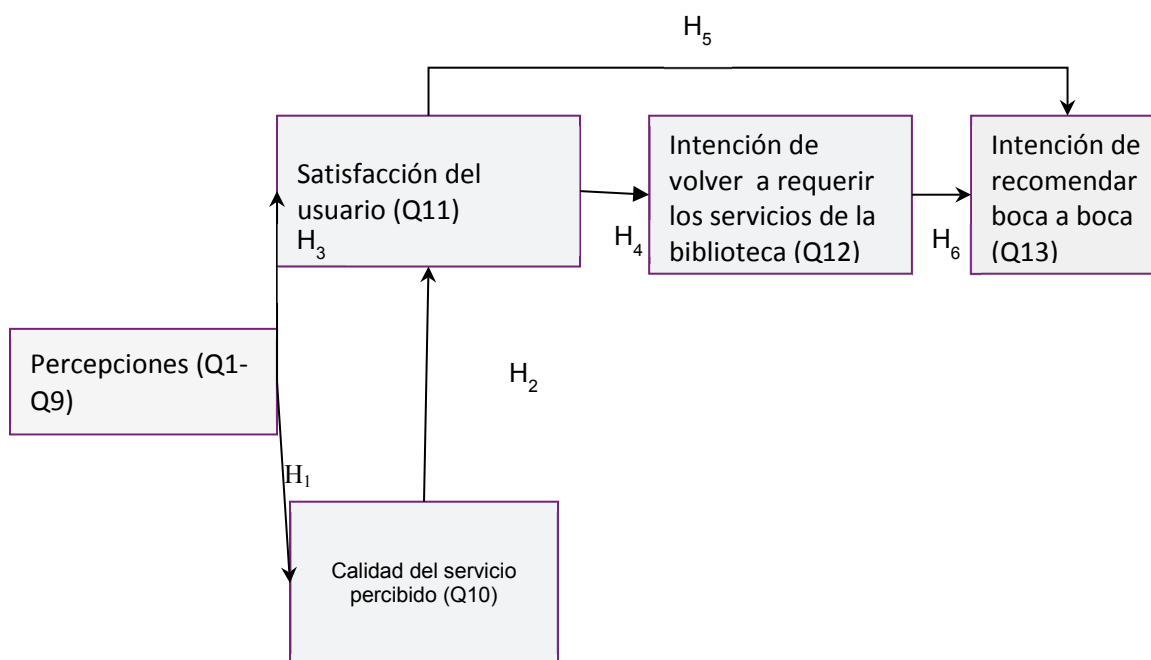
*Servicios ofrecidos por la biblioteca (valorado con 19 preguntas)*  
*Infraestructura, lugar y espacio (valorado con 20 preguntas), y*  
*Colección e información (valorado con 12 preguntas)*

En dicha investigación se concluye que la colección e información y los servicios ofrecidos por la biblioteca, son los factores que mayor efecto tienen sobre la satisfacción de los usuarios. La calidad de un servicio como el de biblioteca puede ser perfectamente relacionada con otras variables, a través del uso de los SEM, ya que permiten descomponer las covarianzas observadas, dentro de una perspectiva de análisis conjunto, finalmente ayudando a explicar de qué depende el grado de satisfacción del servicio de biblioteca que siente un usuario por el uso de la misma.

## METODOLOGÍA

Modelo teórico propuesto Basado en el modelo propuesto por Oh (1999), Brady y Cronin (2001), Martensen y Gronholdt (2003) y Kassim (2009), se determinó un modelo causal compuesto por 5 variables latentes (ver Figura 1).

Figura 1: Modelo Teórico Propuesto





Las hipótesis planteadas (ver Tabla 1) procuran explicar el efecto que tienen las percepciones sobre la calidad del servicio y la satisfacción del usuario de la biblioteca. Así mismo, se procedió a medir el grado de influencia existente entre la satisfacción del usuario, la intención de visitar nuevamente la biblioteca y la recomendación boca a boca.

Tabla 1: Hipótesis planteadas

Hipótesis	Relaciones
H1	Las percepciones se asocian positivamente con la calidad del servicio percibido
H2	La calidad del servicio percibida se asocia positivamente con la satisfacción del usuario
H3	Las percepciones se asocian positivamente con la satisfacción del usuario
H4	La satisfacción del usuario se asocia positivamente con la intención de visitar nuevamente la biblioteca
H5	La satisfacción del usuario se asocia positivamente con la intención de recomendar los servicios de la biblioteca por medio del boca a boca
H6	La intención de visitar nuevamente la biblioteca se asocia positivamente con la intención de recomendar los servicios de la misma, a través del boca a boca

Las variables observables definidas se muestran a continuación. A partir de estas variables, se diseñó una encuesta estructurada para la recopilación de de datos. En la Tabla 2 y 3 se listan las variables observables (o medibles) y latentes empleadas en el modelo, que sirvieron como base para el diseño del instrumento empleado en este caso.

Tabla 2: Listado De Variables Observables

Listado de variables observables
Q1. Amabilidad de los empleados de la biblioteca. Q2. Variedad de obras, publicaciones, base de datos y documentos disponibles. Q3. Atmósfera de investigación. Q4. Facilidad de préstamo interno y externo de obras, trabajos de grado, publicaciones y documentos. Q5. Servicio de referencia, orientación e inducción a los usuarios sobre el uso de la biblioteca y sus recursos. Q6. Atención y capacidad de respuesta del personal de la biblioteca. Q7. Tecnología disponible para la consulta de bibliografía y base de datos. Q8. Infraestructura física. Q9. Flexibilidad en el horario de atención. Q10. Calidad del servicio percibido. Q11. Satisfacción del cliente. Q12. Intención de hacer uso de los servicios de biblioteca en el futuro. Q13. Intención de recomendar el servicio boca a boca.

Tabla 3: Listado de variables latentes

Listado de variables latentes
Var 1. Percepciones Var 2. Calidad del servicio percibido Var 3. Satisfacción del usuario Var 4. Intención de visitar nuevamente la biblioteca Var 5. Intención de recomendar los servicios de la biblioteca por medio del boca a boca

### Determinación del Tamaño de la Muestra

La población objeto de análisis la conformaron los estudiantes pertenecientes a la Facultad de Ciencias Económicas de la Universidad de Cartagena en cada uno de sus programas: Economía, Administración Industrial, Administración de Empresas y Contaduría Pública, tamaño que equivale a 1.877 personas. Al igual que en el caso anterior, la muestra fue conformada por estudiantes a partir de tercer semestre hasta el último semestre de cada programa, puesto que se considera que el estudiante ya ha pasado cierto tiempo, aproximadamente un año, de haber comenzado a interactuar y recibir los servicios de la biblioteca de la universidad (ver Tabla 4).



Tabla 4: Parámetros Para el Cálculo de la Muestra

Variable	Valor
N	1.877
Z	95%-1.96
E	7%
P	50%
Q	50%

Z equivale al parámetro crítico del nivel de confianza del 95%; E el porcentaje de error; P la probabilidad de que suceda una contestación de la encuesta por parte del sexo masculino y Q la probabilidad de que la contestación provenga del sexo femenino. El tamaño de la muestra obtenida fue de 196 encuestas, valor que se ajustó a un tamaño superior a las 200 encuestas.

### Escala De Medida

La amabilidad de los empleados se midió usando una escala de 6 puntos, donde 1 es muy bajo y 6 muy alto. Con esta misma escala se midieron variables como la variedad de obras, trabajo de grados, publicaciones y documentos, la atmósfera de investigación, la facilidad de préstamo interno y préstamo externo, los servicios de referencia y orientación, atención y capacidad de respuesta del personal, tecnología para la investigación, infraestructura, y flexibilidad del horario. Los encuestados calificaron la calidad en el servicio usando una escala de 6 puntos, en la cual 1 representaría mucho peor de lo esperado y 6 mucho mejor de lo esperado; esta misma escala se usó para determinar el grado de satisfacción en donde 1 equivale a muy insatisfecho y 6 muy satisfecho. En cuanto a la intención de seguir consultando en la biblioteca, 1 se refirió a muy poco dispuesto y 6 completamente decidido; y de la intención de recomendar la biblioteca sede Piedra de Bolívar de la Universidad 1 se percibe como muy inseguro y 6 muy seguro.

*Validación de la escala de medidas:* La proporción de encuestas válidas fue del 98,5% (con un error máximo +/-6,775%), para un total de 203 grupos datos analizados. Las escalas fueron contrastadas aplicando el coeficiente de Alfa de Cronbach, cuyo resultado fue igual a 0.875 (en términos generales), asegurando la confiabilidad del instrumento.

*Método Y Software Empleado:* La encuesta fue aplicada a los estudiantes de los distintos programas de la Facultad de Ciencias Económicas de la Universidad de Cartagena, con el objetivo de recolectar información acerca del grado de satisfacción. Las aulas de clase, fueron el lugar propicio en donde se encuestó un número de estudiantes de manera aleatoria simple; el proceso de recolección de la información se realizó durante un periodo de una semana. La hipótesis propuesta en la Figura 21, fue analizada empleando el software LISREL 8.80, aplicación con la cual se correlacionaron y describieron las variables; esta técnica de análisis permite la estimación de ecuaciones de regresión múltiple de forma simultánea, en un marco único. La variable Q9 no registró un comportamiento normal, recurriendo al uso del método ULS (Unweighted Least Squares) para el desarrollo del modelo teórico.

## **RESULTADOS ARROJADOS**

Los resultados preliminares se evidencian en la Tabla 5. Las variables observables arrojaron promedios comprendidos en un rango entre 3,44 y 4,40, y desviaciones estándar entre 0,89 y 1,39.



Tabla 5: Resultados Descriptivos de las Variables Observadas

Variable Latente	Variable Observada	Promedio	Desviación	Vr. Mínimo	Vr. Máximo
Percepción	Q1	4.00	1.16	1	6
	Q2	3.63	1.14	1	6
	Q3	3.59	1.22	1	6
	Q4	4.05	1.26	1	6
	Q5	3.70	1.27	1	6
	Q6	3.83	1.19	1	6
	Q7	3.51	1.28	1	6
	Q8	3.44	1.39	1	6
	Q9	4.12	1.39	1	6
Calidad	Q10	3.92	0.89	1	6
Satisfacción	Q11	3.95	0.90	2	6
Intención de Uso	Q12	4.40	1.05	1	6
Intención de Recomendación	Q13	3.96	1.19	1	6

Basados en la prueba de bondad de ajuste sobre las covarianzas obtenidas entre las variables latentes (tomando un intervalo de confianza del 95% bajo una prueba de dos colas y una correlación significativa para un valor calculado de  $t > |1,96|$ ), solo se obtuvo una correlación no significativa como se puede observar en la Figura 2 (entre paréntesis se muestran los valores de calculados para cada correlación). (Contacte al autor para solicitar esta figura) En la Figura anterior se evidencian las relaciones entre las variables latentes; por ejemplo, existe un índice de covarianza representativo (0.82) entre las percepciones y la calidad del servicio percibido, de esta misma forma, la variable satisfacción del usuario se ve afectada por percepciones y calidad del servicio percibido en un 0.50 y 0.46 respectivamente.

Igualmente, la satisfacción del usuario tiene un efecto sobre la intención de volver a la biblioteca en el futuro en un valor de 0.56 y de recomendar los servicios boca a boca en un 0.65; cabe mencionar que la variable intención de volver a la biblioteca en un futuro, no presenta consecuencias significativas sobre la variable intención de recomendar los servicios boca a boca. Los índices de covarianza explican en qué grado afecta el cambio de una variable a otra. Por ejemplo, tomando en cuenta la escala de Likert (con la cual se trabajó en esta investigación con una puntuación que va de 1 a 6, siendo 1 muy bajo y 6 muy alto), se muestra que, si se aumenta en 1 punto las percepciones que tienen los estudiantes de los servicios ofrecidos por la biblioteca, se aumentará en 0.82 puntos la calidad del servicio percibido.

Así mismo, según la escala de Likert, si se aumenta en un punto la intención de volver a la biblioteca en el futuro, la intención de recomendar los servicios boca a boca presentará un incremento insignificante, casi nulo. De igual manera, existen variables que se verían afectadas de manera indirecta, por lo tanto si se incrementa la calidad del servicio percibido podría aumentar indirectamente la intención de volver en un futuro y la intención de recomendar los servicios de biblioteca boca a boca. El modelo determina 4 ecuaciones finales (predictores), relacionadas con las variables latentes dependientes como se ilustra a continuación.

$$Var2 = 0.82Var1 \quad (1)$$

$$Var3 = 0.46Var2 + 0.50Var1 \quad (2)$$

$$Var4 = 0.56Var3 \quad (3)$$

$$Var5 = 0.65Var3 + 0.093Var4 \quad (4)$$

#### 4.1 Validación del modelo



El  $X^2$  que se obtuvo en el desarrollo del modelo fue igual a 168.54, valor que supera el máximo requerido (para un  $p < 0.05$ ), razón que involucró el análisis de otros indicadores para validar el modelo, como se puede observar en la Tabla 6.

Tabla 6: Indicadores Para Validar el Modelo

Indicadores	Valor calculado
Razón $X^2/df$	2.85
GFI (Índice comparativo ajustado)	0.98
NFI (Índice de ajuste normado)	1.00
NNFI (Índice de ajuste no normado)	1.04
RMR (Root mean residual)	0.096

Dichos indicadores concuerdan con los parámetros establecidos en el capítulo 2, justificando la validez del modelo propuesto.

## CONCLUSIONES

Con la investigación, se demostró la validez estructural del Modelo y la factibilidad de su uso en bibliotecas, así mismo, la aceptación y rechazo de las hipótesis planteadas al inicio del estudio. Entre los efectos entre variables latentes obtenidos se destacaron las percepciones, con un significativo índice de covarianza con respecto a la calidad del servicio percibido. De esta misma forma, de las 6 hipótesis planteadas al inicio del caso, fueron validadas 5 de ellas. La hipótesis que se rechazó, planteaba que la intención de visitar nuevamente la biblioteca se asociaba positivamente con la intención de recomendar los servicios de la misma, a través del boca a boca. Igualmente, se concluye que para poder aumentar la calidad percibida del servicio, la satisfacción del usuario, la intención de usar el servicio en un futuro y la intención de recomendar boca a boca el uso del servicio se debe hacer especial énfasis en las percepciones.

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## **LAS EMPRESAS Y SU INFLUENCIA EN LA COHESIÓN SOCIAL EN EL MUNICIPIO DE DURANGO**

Claudia Berenise Cano López de Nava, Universidad Juárez del Estado de Durango

Francisco Villarreal Solís, Universidad Juárez del Estado de Durango

María Deyanira Villarreal Solís, Universidad Juárez del Estado de Durango

Jose Gerardo Ignacio Gómez Romero, Universidad Juárez del Estado de Durango

Cesar Gurrola Ríos, Universidad Juárez del Estado de Durango

### **RESUMEN**

*De acuerdo al Tratado de Maastricht (1992), se busca "Promover un progreso económico y social equilibrado y sostenible, mediante la creación de un espacio sin fronteras exteriores, el fortalecimiento de la cohesión económica y social, y el establecimiento de una unión económica y monetaria". En las reuniones de Consejos Europeos de Lisboa (marzo 2000), Niza (diciembre 2000), Estocolmo (marzo 2001) y Laeken (diciembre 2001) Se renueva el compromiso de promover un crecimiento económico sostenible y un empleo de calidad que reduzcan el riesgo de pobreza y exclusión social, y refuercen la cohesión social Si se busca la cohesión social para estos fines, será necesario establecer los indicadores que midan esta Cohesión Social. La UE cuenta con los indicadores Laeken, que consisten en 21 indicadores comparables internacionalmente. Dada que América Latina es la región más inequitativa del mundo, la CEPAL considera que es necesario ir más allá de los indicadores de Laeken para un concepto de Cohesión Social con nuevas fronteras, considerando que los entornos socio-económicos de la unión Europea y de América Latina son distintos, que Algunos indicadores pueden no tener la misma eficacia analítica en la región y en la UE, que hay limitaciones en cuanto a las fuentes de datos, que en América Latina no existen encuestas de hogares estandarizadas a nivel regional y que las encuestas de tipo panel no son comunes. En este trabajo se busca identificar indicadores en las PyMEs que influyen en Cohesión Social, y hacer un análisis del comportamiento de los mismos*

**PALABRAS CLAVES:** Cohesión, PyMEs,

## **COMPANIES AND THEIR INFLUENCE ON SOCIAL COHESION IN THE MUNICIPALITY OF DURANGO**

### **ABSTRACT**

*According to the Maastricht Treaty (1992), it's necessary to "promote an economic and social progress and development, through the creation of an area without external borders, strengthening economic and social cohesion, and the establishment of an economic union and money ". At meetings of the Lisbon European Council (March 2000), Nice (December 2000), Stockholm (March 2001) and Laeken (December 2001) Renewed commitment to promote sustainable economic growth and quality employment to reduce the risk of poverty and social exclusion, and strengthen social cohesion If social cohesion is sought for this purpose, it is necessary to establish indicators to measure this social cohesion. The EU has Laeken indicators, consisting of 21 internationally comparable indicators. Given that Latin America is the most unequal region in the world, CEPAL considerst necessary to go beyond the Laeken indicators for a concept of social cohesion to new boundaries, whereas socio-economic environments of the European Union and Latin America are different, some indicators may not be as effective analytic in the region and in the EU, there are limitations to the data sources, in Latin America there are no standardized household surveys at regional and surveys panel type are not common.*



*This paper seeks to identify indicators from little companies that influence Social Cohesion, and an analysis of their behavior*

**JEL:** M00, M14, O10,

**KEYWORDS:** Cohesion

## INTRODUCCIÓN

De acuerdo al artículo 2 del Tratado de Maastricht (1992), se busca “Promover un progreso económico y social equilibrado y sostenible, principalmente mediante la creación de un espacio sin fronteras exteriores, el fortalecimiento de la cohesión económica y social, y el establecimiento de una unión económica y monetaria” De igual manera, en las reuniones realizadas por los Consejos Europeos de Lisboa (marzo 2000), Niza (diciembre 2000), Estocolmo (marzo 2001) y Laeken (diciembre 2001) Se renueva el compromiso de promover un crecimiento económico sostenible y un empleo de calidad que reduzcan el riesgo de pobreza y exclusión social, y refuercen la cohesión social

Si se busca la cohesión social para estos fines, será necesario establecer los indicadores que midan esta Cohesión Social. La Unión Europea cuenta con indicadores de Cohesión Social llamados indicadores Laeken, que consisten en 21 indicadores comparables internacionalmente. Actualmente la CEPAL (Comisión Económica para América Latina y el Caribe) busca diseñar una guía metodológica para el análisis de la cohesión social, con relación a la Estrategia revisada para la cohesión social, aprobada por el Comité de ministros en 2004; se busca un desarrollo concertado de indicadores con el objetivo específico de armonizarlos y homogeneizar los procedimientos metodológicos, reconociendo la heterogeneidad de los países miembros del Consejo, con el propósito de alcanzar un nivel de comparación entre los indicadores de cohesión de los 46 países que conforman el Consejo Europeo.

Dentro de la estrategia revisada para la Cohesión social establecidas en 2004, se consideran 4 niveles: las tendencias, evaluación de la CS como un todo, la evaluación de la CS por áreas de la vida y evaluación de la CS según grupos vulnerables. Dada que América Latina es la región más inequitativa del mundo, la CEPAL considera que es necesario ir más allá de los indicadores de Laeken para la exploración de un concepto de Cohesión Social con nuevas fronteras, tomando en cuenta que los entornos socio-económicos de la unión Europea y de América Latina son distintos (multiculturalismo, inequidad), que algunos indicadores pueden no tener la misma eficacia analítica en la región y en la UE, que hay limitaciones en cuanto a las fuentes de datos, que en América Latina no existen encuestas de hogares estandarizadas a nivel regional y que las encuestas de tipo panel no son comunes. En este trabajo se busca identificar indicadores en las PyMEs que influyen en Cohesión Social, y hacer un análisis del comportamiento de los mismos

## REVISIÓN LITERARIA

La cohesión social se refiere a los mecanismos instituidos de inclusión y exclusión en la sociedad y a la forma en que éstos influyen y moldean las percepciones y conductas de los individuos de cara al grupo en que se desenvuelven; de tal forma que el concepto vincula fuertemente los mecanismos de integración y bienestar con la plena pertenencia social de sus miembros (CEPAL, 2007). El concepto de cohesión social que predomina en el debate internacional nació en la Unión Europea a partir de los años noventa como parte de un discurso político que busca definir un horizonte deseable para la sociedad. Se puede afirmar que la cohesión social sintetiza de los valores de solidaridad e igualdad, componentes centrales del modelo europeo; el cual se contrapone explícitamente al modelo anglosajón, orientado hacia una visión con valores individualistas y menos preocupados con las dimensiones distributivas, es decir, en aquellas en donde el rol del Estado busca promover el bien común (Martucelli y Sorj, 2008).



La cohesión social de acuerdo con Greenspan y López calva (2007), requiere de tres elementos: individuos, objetivos potencialmente compartidos y un sistema de incentivos e instituciones que permitan unir y alcanzar dichos objetivos. Atendiendo estos planteamientos, la moderna empresa cumple con los citados elementos, además de jugar un papel significativo en el actual sistema económico mundial y por tanto influye en fenómenos como el que nos ocupa.

De acuerdo con Miguelez y Prieto (2001), la norma del empleo dominante en los países desarrollados en la segunda mitad del siglo XX (un empleo seguro, estable y con derechos), ha sido una de las bases más firmes de la cohesión social y más ampliamente, del orden social. El empleo -en las formas que ha adquirido en las últimas décadas en las sociedades desarrolladas- juega un papel clave en la cohesión social por diversas razones; tener ingresos estables provenientes, directa o indirectamente (pensiones y jubilaciones), del trabajo y mejorar paulatinamente las condiciones del mismo inclina a las personas a la aceptación de determinados valores y reglas que son vistos como la garantía de aquellos objetivos.

Conseguir objetivos que ayuden a consolidar ciertas garantías laborales y económicas lleva a las organizaciones colectivas y a los grupos de interés a asumir las normas de una sociedad cuyas reglas de juego contribuyen a configurar. El citado planteamiento, nos lleva entonces al tema de la calidad en el empleo, que de acuerdo con Somarriba, Ramos, Merino y Negro (2007), en su acepción más amplia, abarca, por un lado, las características objetivas del empleo, tanto las características específicas del puesto de trabajo (como sueldo, jornada laboral, perfil necesario, posibilidades de promoción, como las relativas al entorno de trabajo en general (incluido el mercado laboral en su conjunto, especialmente aquellas relacionadas con las condiciones de trabajo, la movilidad entre puestos de trabajo o la facilidad de entrar y salir del mercado laboral) y, por otro lado, la valoración subjetiva del trabajador relativa a ese puesto de trabajo (esto es, su grado de satisfacción profesional), precisando que cuando se habla de promover o fomentar la calidad del trabajo no necesariamente se pretende mejorar todos y cada uno de los aspectos que se acaban de señalar; destacando por otro lado que su conclusión más importante señala que la mejora del empleo, desde un punto de vista político, no siempre conduce a una mejora de la calidad del empleo desde el punto de vista del individuo.

Por lo anterior, resulta evidente el vínculo existente entre el empleo, el bienestar social y la cohesión social, descrito por Pizarro (2009, citado en Pascual y Pascual coordinadores 2009). En este orden de ideas, y como parte importante de este estudio, se consideró precisar aspectos como el Compromiso organizacional, (CO) y la Satisfacción laboral (SL), que han sido considerados, por el Comportamiento Organizacional, de acuerdo con Robbins (2004), dentro del estudio de actitudes relacionadas con el trabajo. En este sentido, Blau y Boal (1987) mencionan que una importante actitud hacia el trabajo con repercusión en el comportamiento organizacional en las empresas, es el compromiso con ellas. El CO, consiste en la intensidad de la participación de un empleado y su identificación con la organización, caracterizado por el apoyo y aceptación de las metas y valores de la organización; la disposición a realizar un esfuerzo importante en beneficio de ésta y el deseo de mantenerse dentro de la misma.

El CO entonces, va más allá de la lealtad y llega a la contribución activa en el logro de las metas de la organización, siendo una actitud hacia el trabajo más amplia que la satisfacción, porque se aplica a toda la organización y no solo al trabajo, siendo algo más estable que la satisfacción, pues es poco probable que los acontecimientos cotidianos lo cambien. Por su parte, Meyer y Allen (1990), describen el CO, como un estado psicológico que caracteriza la relación entre una persona y la organización, la cual presenta consecuencias respecto a la decisión de continuar en la organización o dejarla. Estos autores, propusieron un modelo tridimensional para conceptualizar el compromiso organizacional, a partir del cual describen las distintas formas en que se desarrolla el compromiso en la organización así como las consecuencias en el comportamiento de los empleados. En la primera dimensión, el compromiso afectivo, que son los sentimientos positivos de identificación con, el apego y la participación en la organización del trabajo, la



segunda dimensión, el compromiso de permanencia, se definen como el grado en que los empleados se sienten comprometidos con su organización, en virtud de los costos que ellos sienten que serían vinculados con su cese y la tercera dimensión, el compromiso normativo se define como los sentimientos de obligación de los empleados a permanecer con la organización.

El CO, de acuerdo con Yubo H., Ge G., Fei W., Tingrui L. y Zhilan Y. (2011), refleja la percepción del empleado acerca de la organización, que incluye el reconocimiento de los objetivos organizacionales, y la voluntad de alcanzarlos en consonancia con ella. En una sociedad post-industrial, los objetivos de las organizaciones han pasado de ser-productivo, a ser innovador, aspecto que en gran medida depende de la creatividad a nivel individual, lo que ha enfocado a los investigadores a enfocarse en aspectos tales como las relaciones entre el compromiso organizacional y la creatividad. La importancia del CO, radica en que al formar parte de las actitudes de los empleados con relación al trabajo, de acuerdo con Davis y Newstrom (2000), se les debe vigilar, entender y manejar en vista de las implicaciones que pueden tener en la organización, al igual que la Satisfacción laboral, otra de las actitudes con relación al trabajo cuyas características generales se describen en las siguientes líneas.

El interés por el estudio de la SL, emerge durante la década de los años 30's, con los trabajos de Hoppock, a los cuales denominó Job Satisfaction. Además de delimitar el campo de este fenómeno, expone los factores que pueden influir en la SL: la fatiga, la monotonía, las condiciones de trabajo y la supervisión; y asocia la SL con el desempeño. A partir de esos estudios son numerosas las aportaciones que se han hecho con el afán de integrar mayor conocimiento en este tema. Considerando las implicaciones, no sólo para la organización, sino para todos los aspectos que conforman la vida integral del individuo, la SL es uno de los fenómenos que ha venido recibiendo cada vez más atención en los últimos años. De hecho de acuerdo con Saari L. y Judge T (2004), la interacción entre la satisfacción laboral y satisfacción con la vida es un área emergente de estudio. En este sentido, Paris (2008, citado en Omar 2011), afirma que la felicidad con el trabajo influye positivamente en la satisfacción con la vida en general. Según planteamientos de Werther (1988), un alto grado de satisfacción se reflejará en una actitud positiva hacia las actividades diarias, mientras que para Miñarro, Verdú, Díaz, Larraínzar y Molinos (2002, citado por Molina, Avalos, Valderrama y Uribe 2009), la SL se concentra en una percepción subjetiva e individual, en una valoración afectiva, de las personas de una organización frente a su trabajo y a las consecuencias que se derivan de éste.

## METODOLOGÍA

Para este trabajo se partió de una investigación documental tratando de identificar, de acuerdo a la teoría, indicadores relacionados con las PyMEs que influyen de alguna manera en la cohesión social. Una vez identificados, se operacionalizaron estos indicadores para elaborar el instrumento de recopilación de datos. Se determinó un tamaño de muestra de 384 cuestionarios a aplicar a trabajadores de PyMEs de la siguiente forma:

$$n = \frac{NZ^2pq}{e^2(N-1) + Z^2pq} = \frac{2340590^2 \times 1.96^2 \times 0.5 \times .5}{.06^2(2340590-1) + 1.96^2 \times 0.5 \times 0.5} = 384$$

Donde N representa el tamaño de la población, Z el nivel de confianza del 95%, e el error de estimación del 6%, p la probabilidad de un evento simple, que en este caso como no es conocido se utiliza 50% utilizando un criterio prudencial, y q que es igual a 1-p, en este caso 50%. Se hizo una prueba piloto tamaño 20 para probar el cuestionario, resultando con una confiabilidad de Alpha Cronbach igual a un 79.5% Se hizo uso de la estadística descriptiva aplicando medidas de tendencia central, frecuencias, dispersión, asimetría, curtosis, tablas de contingencia para establecer asocian entre variables, así como análisis de correlación múltiple.



Las variables con sus indicadores identificados en la etapa de investigación documental se muestran en la Tabla 1

Tabla 1: Indicadores identificados

<b>Compromiso</b>	Compromiso normativo	6
	Compromiso calculado	6
	Compromiso afectivo	6
<b>Integración</b>	Cohesión	6
	Responsabilidad social	6
<b>Responsabilidad social</b>	Pleno Empleo	6
	Satisfacción extrínseca	8
<b>Pleno empleo</b>	Satisfacción intrínseca	7
<b>Satisfacción</b>		

*Los elementos identificados de acuerdo al objetivo del trabajo fueron 5 dimensiones generales con 4 variables. Se establecieron 6 indicadores para cada una de las variables, con excepción de las de satisfacción en la que se establecieron 7 y 8 indicadores.*

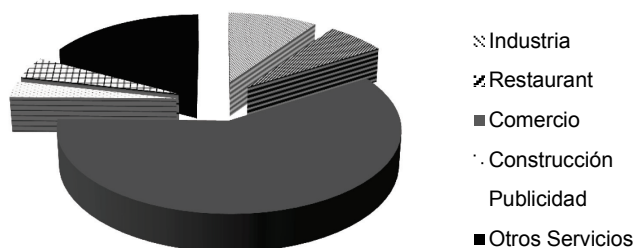
## RESULTADOS

Se presenta al inicio de los resultados una descripción general de la muestra con el fin de que el lector tenga un panorama general del patrón de comportamiento de la muestra para interpretar los resultados.

### Descripción General de la Muestra

De los trabajadores entrevistados el 52.1% fueron del género masculino y 44.8% femenino, con relación a la distribución por sector, la mayoría fue del sector comercio. En la agrupación de otros servicios se consideran en general servicios profesionales (médicos, asesoría, etc.)

Figura 1: Distribución de la muestra por giro

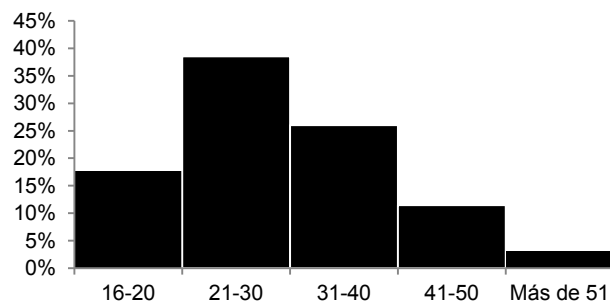


*En esta figura se presenta la distribución de la muestra por tipo de giro. Se observa un 57% en el sector servicio*

La edad promedio de los trabajadores es de 29.4 años con una desviación estándar de 2.47 años distribuidos conforme a la Figura 2.



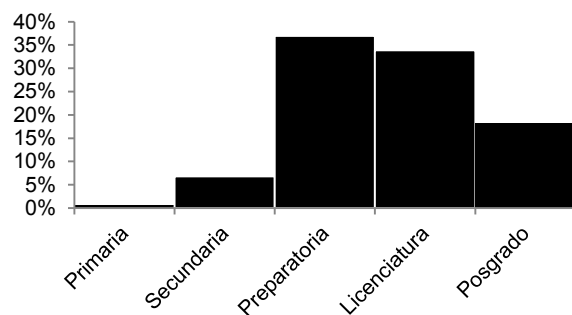
Figura 2: Histograma de la edad de los entrevistados



En esta figura se presenta el histograma de los entrevistados. Se puede observar una marcada asimetría a la derecha (coeficiente de asimetría de .497 y una Curtosis de 0.239, (curva platycúrtica, un poco por debajo de la distribución normal) presentando una mayor concentración de trabajadores con edades entre 21 y 40 años (el 65% de los trabajadores).

Con relación a la escolaridad de los entrevistados es evidente la carga de la muestra hacia los niveles superiores, con un 90% con prepa y más.

Figura 3: Escolaridad de los entrevistados



En esta figura se presenta la distribución de la muestra de acuerdo al nivel de escolaridad de los trabajadores entrevistados. Se observa poca asimetría hacia la izquierda (Coeficiente de asimetría = -0.056) y una curva de tipo platycúrtica (Curtosis = -0.529)

### Descripción de las Variables de Cohesión

Durante la etapa de identificación de indicadores mencionada en la metodología, se ubicaron 51 indicadores (señalados en metodología en la Tabla 1). Estos 51 indicadores se agruparon en 8 variables Señaladas en la Tabla 2 con sus estadísticas descriptivas.



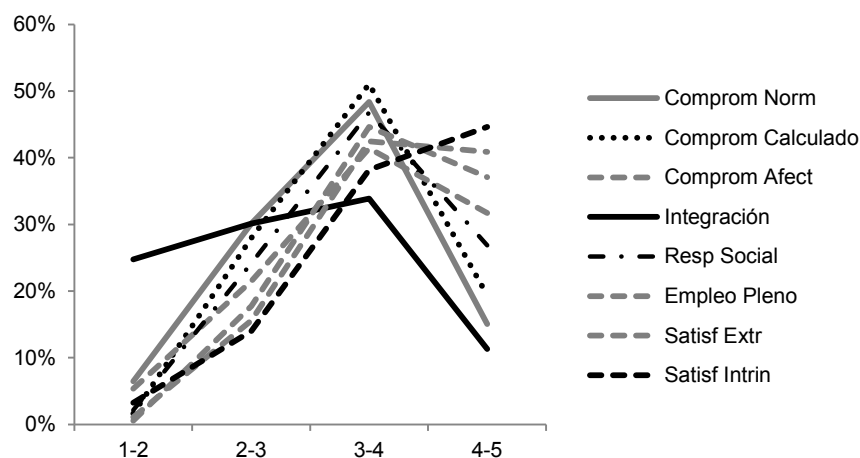
Tabla 2: Estadísticas descriptivas

Variable	Mínimo	Máximo	Media	Desv. típ.	Asimetría		Curtosis	
					Estadístico	Error típico	Estadístico	Error típico
Compromiso normativo	1.50	5.00	3.33	0.80	-0.007	0.178	-0.434	0.355
Compromiso calculado	2.00	5.00	3.47	0.67	0.301	0.178	-0.267	0.355
Compromiso afectivo	1.50	5.00	3.58	0.85	-0.277	0.178	-0.704	0.355
Integración	1.00	5.00	2.90	0.96	-0.023	0.178	-0.944	0.355
Responsabilidad social	1.67	5.00	3.60	0.74	-0.195	0.178	-0.537	0.355
Empleo pleno	1.33	5.00	3.77	0.72	-0.365	0.178	-0.353	0.355
Satisfacción extrínseca	1.63	5.00	3.85	0.75	-0.323	0.178	-0.610	0.355
Satisfacción intrínseca	1.29	5.00	3.85	0.83	-0.616	0.178	-0.160	0.355

En esta tabla se observa que las variables de más peso son las de satisfacción, siendo la de menor peso la de "integración", cuyos indicadores se refieren a la participación en grupos sociales. La prueba anova para diferencia entre medias refleja una diferencia significativa entre los promedios de las variables. Las respuestas de los encuestados de la variable "Compromiso calculado" es el que presenta un mayor consenso, con una desviación estándar de 0.67 y la de "Integración" la que presenta una mayor dispersión. En general todas las variables presentan una asimetría hacia la izquierda, salvo el compromiso calculado y respecto a la curtosis todas son de tipo platocurtica siendo la mas alejada a la normal la de menor curtosis como es satisfacción intrínseca y la que se le acerca un poco es Integración

En seguida se presenta en la Figura 4 la gráfica de frecuencias porcentuales para cada variable, donde se corrobora la curtosis de la tabla anterior

Figura 4: Comparación de la Frecuencia Porcentual de las Variables

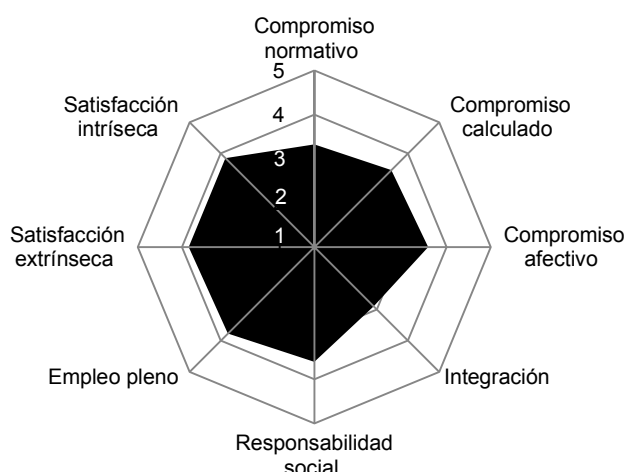


En esta grafica en que se presentan las frecuencias porcentuales de cada una de las variables de estudio, se puede corroborar la medida de curtosis calculada en la tabla 2. Las variables que presentan un patrón homogéneo se dibujaron con el mismo estilo de línea con el fin de resaltar las que se diferencian más. Como es sabido, la curtosis es una medida de forma, con la que se puede estimar la aproximación a la distribución normal, quedando de esta manera la variable Integración menos lejos de la normal (la referencia es 3) y la variable de

Con el fin de analizar el peso de cada una de las variables en la Cohesión Social, se presenta una gráfica en la Figura 5, con el peso comparativo de cada variable en la Cohesión social.



Figura 5: Comparativo del Peso de Cada Una de las Variables



En esta figura se observa el peso de cada una de las variables identificadas en la Cohesión social. La variable Satisfacción tanto intrínseca como extrínseca son las variables de mayor peso quedando la variable integración como la de menos peso.

### Relación Entre las Características de la Muestra y las Variables de Cohesión Social Identificadas.

Se corrió el análisis de correlación lineal con el fin de analizar las relaciones entre las características del sujeto de estudio y las variables de cohesión con los siguientes resultados.

Tabla 3: Resumen de la correlación entre las características de la muestra y las variables de cohesión

Variables	R	R cuadrado	R cuadrado corregida	Error típ. de la estimación	F	Sig.
Compromiso normativo	.430	.185	.153	.74055	5.779	.000
Compromiso calculado	.254	.064	.028	.66409	1.752	.100
Compromiso afectivo	.456	.208	.176	.77182	6.660	.000
Integración	.293	.086	.050	.93138	2.392	.023
Responsabilidad social	.430	.185	.153	.68147	5.780	.000
Empleo Pleno	.488	.238	.208	.64000	7.937	.000
Satisfacción extrínseca	.422	.178	.146	.68926	5.517	.000
Satisfacción intrínseca	.494	.244	.214	.73736	8.210	.000

En esta tabla se observa el nivel de significación de la correlación de las variables con un valor menor a 0.05, con excepción de la variable "Compromiso calculado", por lo que la correlación entre las demás características del sujeto de estudio y las variables de cohesión es significativa. Considerando la R cuadrada corregida el Pleno empleo es el que se ve más afectado por las características mencionadas con un 24.4% (Proporción de la variabilidad de las variables de cohesión) y el compromiso calculado el menor.

Se determinó un modelo de regresión para cada variable, Los coeficientes del modelo se presentan en la siguiente tabla.

Tabla 4: Coeficientes del Modelo

	Compromiso normativo	Compromiso calculado	Compromiso afectivo	Integración	Responsabilidad social	Empleo Pleno	Satisfacción extrínseca	Satisfacción intrínseca
(Constante)	1.811	3.976	2.811	1.213	2.443	4.358	3.614	4.146
Sector	0.038	-0.213	-0.270	0.183	-0.202	-0.721	-0.537	-0.814
Giro	0.016	0.034	0.074	0.020	0.066	0.066	0.117	0.126
Tamaño	0.214	-0.062	0.005	0.029	0.050	-0.102	-0.016	-0.129
Genero	0.149	0.094	0.171	0.361	0.424	0.120	0.290	0.205
Edad	0.049	0.041	0.043	0.024	-0.061	-0.133	-0.118	-0.153
Escolaridad	-0.005	-0.156	-0.051	0.207	0.060	0.050	0.032	0.106
Antigüedad	0.254	0.023	0.310	0.043	0.226	0.282	0.242	0.315



*En esta tabla se presentan los coeficientes de cada una de las características para las ecuaciones de regresión de cada variable. En estos coeficientes se refleja el bajo valor de  $R^2$  al comparar el valor de la constante de la ecuación, que, por su monto, en comparación con el de las características, es quien determina el valor de la variable, sobre todo en "Pleno empleo", "satisfacción" y "compromiso calculado"*

Por último se presentan los niveles de significación para cada uno de los coeficientes.

Tabla 5: Niveles de Significación Para Cada Coeficiente.

	Compromiso normativo	Compromiso calculado	Compromiso afectivo	Integración	Responsabilid ad social	Empleo Pleno	Satisfacción extrínseca	Satisfacción intrínseca
(Constante)	0.001	0.000	0.000	0.070	0.000	0.000	0.000	0.000
Sector	0.812	0.135	0.104	0.361	0.168	0.000	0.000	0.000
Giro	0.730	0.406	0.121	0.725	0.117	0.096	0.006	0.006
Tamaño	0.042	0.511	0.964	0.828	0.605	0.261	0.868	0.216
Genero	0.176	0.340	0.136	0.010	0.000	0.206	0.005	0.063
Edad	0.484	0.515	0.561	0.787	0.350	0.029	0.073	0.030
Escolaridad	0.939	0.010	0.459	0.014	0.330	0.389	0.602	0.113
Antigüedad	0.000	0.699	0.000	0.611	0.000	0.000	0.000	0.000

*En esta tabla se analiza el nivel de significancia de cada una de las características de la muestra para la ecuación de regresión de cada una de las variables. Como es de suponer, dado los análisis anteriores, la constante tiene el mayor de significación, salvo para la variable Integración, para la que no es significativa. De todas las características, la que es más significativa para las variables de cohesión es la Antigüedad, con excepción de para compromiso calculado e integración.*

## CONCLUSIONES

Es imprescindible establecer una serie de indicadores que permitan medir conceptos como el de cohesión social, capital humano, gestión del conocimiento, con el fin de tener datos más sólidos para la toma de decisiones, sobre todo desde el punto de vista político. Este es un proceso de mejora continua, que requiere mucha innovación, análisis y concertación para estar en posibilidades de comparar niveles de cohesión en diferentes regiones. Con relación a los indicadores propuestos en este trabajo, los relacionados con la variable de integración son los que menos peso tienen en el modelo. Estos indicadores se refieren a la participación de los trabajadores en grupos u organizaciones sociales, considerando la frecuencia, participación en la toma de decisiones, costo, nivel de aceptación. Por otro lado, las variables que más impactan en el modelo son las de satisfacción, seguidas de pleno empleo. La variable de satisfacción extrínseca contempla indicadores como condiciones físicas en el trabajo, relación con los compañeros, jefes y subordinados, salario, estabilidad del trabajo, horario de trabajo. La satisfacción intrínseca se refiere al nivel de autonomía, reconocimiento, responsabilidad, posibilidades de ascenso, capacidad de aportación en las tareas. El pleno empleo implica oportunidades de mejora, el clima laboral, calidad de vida, competencias, capacitación.

Dado lo anterior, se recomendaría hacer un nuevo análisis incluyendo nuevos indicadores y variables adicionales a los que resultaron con aportación en este trabajo y excluir a los que no. Con relación a las características de la muestra, de igual manera, en nuevos análisis se sugiere eliminar aquellos que no impactan en el modelo como fueron Género, escolaridad y Tamaño de la empresa y seguir considerando antigüedad en el puesto. Si se revisa el desempeño global los participantes en el proceso de implementación del Modelo de Calidad SBDC

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# CAUSAS POR LAS CUALES NO SE HA DESARROLLADO UN PUERTO INTERMODAL EN EL SUR DEL PAIS: CASO QUINTANA ROO, MÉXICO

Cinthya Aranda de Paz, Universidad del Caribe

## RESUMEN

*El intermodalismo no es un medio de transporte, sino un sistema logístico de coordinación para hacer un envío. Este sistema se ha revolucionado en las últimas décadas. Conceptualmente es "un cargamento que usa medios de transporte diferentes y coordinados". Integralmente es un sistema para transportar mercancías en el que éstas, agrupadas en unidades de carga, utilizan más de un modo entre el lugar de expedición y el de destino, al amparo de un único documento o contrato. En el comercio internacional o nacional, el uso de unidades de transporte intermodal como el contenedor o caja móvil, presenta importantes beneficios, entre los cuales destacan el abaratamiento de costo del transporte; reducción de hasta un 70% en los tiempos de carga y descarga. El siguiente trabajo tiene el objetivo de identificar las causas de por qué no hay un puerto intermodal en el sur del país, mediante un estudio cualitativo a través de entrevistas de profundidad a encargados de los puertos de aduanas en Quintana Roo. Se espera con este estudio, establecer las causas principales del por qué no existe un puerto intermodal.*

**PALABRAS CLAVE:** Intermodalismo, Puerto Intermodal, Desarrollo

## REASONS WHY HAS NOT DEVELOPED AN INTERMODAL PORT SOUTH COUNTRY: CASE QUINTANA ROO, MEXICO

### ABSTRACT

*Intermodalism not a means of transport, but a coordinating logistics system to make a submission. This system has been revolutionized in recent decades. Conceptually it is "a load using different transportation and coordinated." Integrally is a system for transporting goods in which they grouped into load units, using more than one mode between the place of departure and destination, under a single document or contract. In international trade or domestic use of intermodal transport units such as container or swap, has important benefits, among which are the cheaper transportation costs, reduction of up to 70% at the time of loading and unloading. The next job is to identify the causes of why there is no intermodal port in the south of the country through a qualitative study through in-depth interviews with managers of customs ports in Quintana Roo. This study is expected to establish the root causes of why there is no intermodal port.*

**JEL:** R42

### INTRODUCCIÓN

El Estado de Quintana Roo cuenta con una ubicación geográfica estratégica ya que se localiza frente a la Cuenca del Caribe, por donde transitan las líneas navieras que realizan el intercambio comercial de los países del lejano oriente, y la costa oeste de Sudamérica, y que se dirigen hacia la costa este de los EUA y Canadá, pasando por el Canal de Panamá. Asimismo, se ubica frente los países de las Islas del Caribe, que constituye un importante nicho de mercado para el comercio con México, ya que estos países tienen necesidades comerciales similares a las de Quintana Roo, por su vocación netamente enfocada hacia el



turismo. Es necesario hacer una evaluación de la situación actual de las operaciones comerciales e internacionales en el Estado de Quintana Roo, México, para poder contextualizar la investigación.

Quintana Roo cuenta con doce puertos marítimos, nueve de altura y cabotaje y tres de cabotaje, el puerto de altura se le asigna a aquel que está en condiciones de recibir embarcaciones de gran calado, es decir, de grandes cantidades de carga, esto por su alto dragado, así como mantener relaciones comerciales, se caracteriza por enviar y recibir embarcaciones internacionales. El puerto de cabotaje en términos navales es el transporte de carga y pasajeros entre puertos de un mismo país, navegando relativamente cerca de la costa; etimológicamente significa navegar de cabo en cabo y proviene del vocablo francés “caboter”, que se refiere a la navegación realizada entre cabos. Posee cuatro aeropuertos, tres internacionales y uno nacional. El aeropuerto internacional de Cancún es el segundo más importante del país debido al número de vuelos internacionales y nacionales. Los principales municipios como Othon P. Blanco, Solidaridad, Felipe Carrillo Puerto, Benito Juárez y Cozumel cuentan con aeródromos que prestan el servicio en rutas interestatales (Gobierno del Estado de Quintana Roo, 2013).

Destacan tres puertos principales: Puerto Morelos y Cozumel que están concesionados a la empresa Administradora Portuaria Integral de Quintana Roo, SA de CV (APIQROO) y Calica ubicado en Punta Venado del municipio de Solidaridad. Puerto Morelos y Calica son los puertos comerciales más importantes del Estado y cuentan con la infraestructura para manejar alta capacidad de carga. Están localizados en una zona estratégica del tráfico marítimo, la cual enlaza varios puertos de los Estados Unidos en el Golfo de México, América Central y el Caribe (Secretaría de Relaciones Exteriores del estado de Quintana Roo, 2013). De acuerdo a las estadísticas realizadas en el periodo del 2011 – 2012, arrojan la siguiente información, el tipo de embarcación que llega a Puerto Morelos en relación a las operaciones de importación es de 18,330 y de exportación es de 3,463 en el 2012, como se muestra en la siguiente tabla.

Tabla 1: Totales Por Tipo de Embarcación del 2011 Al 2012 en Puerto Morelos

Recinto	Arribos		Gral.	Suelta	Contenerizada		Importación		Exportación	
	2011	2012			2011	2012	2011	2012	2011	2012
Puerto Morelos	<u>53</u>	<u>57</u>	433	162	19,262	21,633	15,161	18,330	4,535	3,463
Total	53	57	433	162	19,262	21,633	15,161	18,330	4,535	3,463

Numero de operaciones de embarcaciones de Altura en Puerto Morelos, Quintana Roo.

Una interrogante es porque Quintana Roo no cuenta con un puerto intermodal ya que cuenta con el espacio geográfico y los puntos estratégicos para poder realizar las operaciones comerciales en el sur del país, minimizando costos y tiempo.

El artículo se desarrollo con una revisión literaria en donde se explican conceptos de logística internacional, seguido de la parte metodológica que abarca una investigación de tipo cualitativo para poder finalmente concluir.

## REVISIÓN LITERARIA

Para poder comprender este análisis se necesita comprender el término de Logística. Según el Council of Logistics Management (2012) menciona que la Logística es la parte del proceso de la cadena de abastecimiento que planea, implementa y controla eficiente y efectivamente el flujo y almacenamiento de bienes, servicios e información desde el punto de origen hasta el punto de consumo, para satisfacer las necesidades del cliente. Long (2102), menciona que Logística es hacer que las cosas lleguen a donde necesitan estar. Mira y Soler (2010) menciona que el puerto es el conjunto de espacios terrestres, aguas marinas e instalaciones, situados a la orilla del mar o de las rías, ya sean construidos o naturales, cuyas funciones principales son el refugio de los buques y la realización de las operaciones de entrada, salida,



ataque, desatranque y reparación de los mismos. También las de transbordo entre buques o de éstos a tierra y a los medios de transporte de mercancías, pasajeros, pesca, así como el almacenamiento temporal y la manipulación de dichas mercancías. Su concepción ha evolucionado de acuerdo con el incremento progresivo de las funciones portuarias, hasta constituirse en centros logísticos y enclaves intermodales. Long (2012), menciona que un puerto es la intersección de diferentes medios de transporte. Los puertos modernos son corporaciones altamente sofisticadas que ofrecen una gran variedad de servicios a mucho más clientes; los puertos operan en diferentes dimensiones; los consignatarios y los transportistas los cuales dejan o recogen la carga, que es el servicio básico, no obstante, hay un amplio manejo de la carga, empaçado y reempaçado, manufactura ligera, etc.

Los puertos también cuentan con actividades comerciales que pueden tener poca intervención con el transporte, como el espacio para oficinas en terrenos del puerto. Los puertos tienen dos funciones según los lineamientos de las operaciones aduanales la de altura y de cabotaje, es decir el puerto de altura se le asigna a aquel que está en condiciones de recibir embarcaciones de gran calado, es decir, de grandes cantidades de carga, esto por su alto dragado, así como mantener relaciones comerciales, se caracteriza por enviar y recibir embarcaciones internacionales. El puerto de cabotaje en términos navales es el transporte de carga y pasajeros entre puertos de un mismo país, navegando relativamente cerca de la costa; etimológicamente significa navegar de cabo en cabo y proviene del vocablo francés “caboter”, que se refiere a la navegación realizada entre cabos.

Además de contar con sistemas logísticos que permiten la eficiencia del puerto. Los dos sistemas son el transporte multimodal, el cual se refiere al traslado de una misma mercancía mediante transporte intermodal, entre un punto de origen y otro de destino, ofrecido por un operador de transporte multimodal y al amparo de un documento de transporte único denominado Documento de transporte multimodal y la mercancía no se puede fragmentar (Portales, 2006). El transporte intermodal, establece una definición, como una de las más complejas formas de transporte. Es necesario precisar, que no es un medio de transporte sino una técnica que combina los diferentes medios para obtener un movimiento de carga más eficiente, mientras que los medios de transporte han estado aquí por mucho tiempo, el intermodalismo es uno de los más importantes desarrollos en el ambiente de negocios internacionales de las décadas más recientes (Long, 2012). Mira y Soler (2010), menciona que el signo distintivo del transporte multimodal reside en que en el recorrido más largo del traslado de las mercancías, intervienen diferentes medios de transporte. Este sistema posee dos características singulares; la primera es que la carga no sufre ninguna ruptura en su traslado desde su punto de salida hasta su lugar de destino, la segunda característica indica, que solo se utiliza un solo documento de transporte para todos los medios. En el transporte internacional se tratará habitualmente del conocimiento de embarque Fiata negociable para el transporte multimodal. Para el transporte intermodal, Mira y Soler (2010) determinan que es un sistema integral para transportar mercancías en el que éstas, agrupadas en unidades de carga, utilizan más de un modo de transporte entre el lugar de expedición y el de destino, al amparo de un único documento o contrato.

## METODOLOGÍA

La metodología usada para esta investigación fue un estudio exploratorio, que se centra en recolectar datos primarios o secundarios mediante un formato no estructurado o procedimientos informales de interpretación; la investigación exploratoria incorpora el menor número de características de los principios del método científico. Muchas veces se aplica tan sólo para clasificarse los problemas u oportunidades, y no se pretende que arroje información concluyente para determinar cierta acción en particular (Hair, Bush y Ortinau, 2005), de tipo cualitativa es decir es una investigación de los diseños exploratorios para adquirir ideas preliminares sobre problemas y oportunidades de decisión (Hair, Bush y Ortinau, 2005), a través de una entrevista de profundidad que es proceso formal en el que un entrevistador capacitado formula al sujeto preguntas semiestructuradas en un encuentro personal; se entrevistó al Capitán de Altura Guillermo Rentería Zuñiga, que es el Oficial de Protección de la



Instalación Portuaria; esta entrevista se llevo a cabo el día 15 de marzo del presente año, en las instalaciones de la Aduana Marítima de Puerto Morelos, Quintana Roo.  
Esta entrevista tuvo una serie de tópicos los cuales se enumeran en la tabla 2.

Tabla 2: Tópicos de la Entrevista De Profundidad

Operaciones internacionales (exportaciones e Importaciones)	
Frecuencia de Operaciones	
Tipo de mercancías que mueve	
Habilitación del Puerto	
Fortalezas y Debilidades del Puerto	
Parque Logístico	
Reactivación del Parque Logístico	
Servicio Intermodal	
Apoyo del Gobierno Federal	
Inversión	

Fuente: Elaboración propia.

## RESULTADOS

¿Existen operaciones internacionales de Importación y Exportación en Puerto Morelos?

R: Si, se realizan mayormente actividades de Importación y en menor cantidad teniendo operaciones de Exportación en donde solo se mueven cuatro o cinco contenedores.

¿Con que frecuencia se reciben embarcaciones en Puerto Morelos?

R: Dos veces por semana, generalmente llegan los días Lunes y Martes

¿Qué tipo de mercancías son las que más reciben?

R: Las mercancías que comúnmente se Importan son: Insumos de hotelería, como camastros, vinos, carnes, lácteos, muebles para hotelería; en el caso de la mercancía de Exportación que comúnmente se manejan es Pepino y Pescado congelado.

¿Por qué no se ha considerado la posibilidad de habilitar a Puerto Morelos, para realizar todas las operaciones comerciales y no hacerlas en Puerto Progreso?

R: No hay espacios para habilitar el servicio, el patio y almacén son pequeños y no pueden expandirse, debido a que a su alrededor existen manglares y el gobierno no otorga permisos para construir sobre manglares.

¿Qué impide poder habilitar a Puerto Morelos como Puerto de Altura?

R: El puerto está diseñado para operar como puerto de altura, pero no cuenta con el espacio para manejar y operar las mercancías contenerizadas, ya que cuenta con un patio reducido, al mismo tiempo que su almacén es insuficiente para la operación que se requiere y por otro lado la profundidad del canal de navegación con la que cuenta el puerto, ha limitado la llegada de embarcaciones más grandes y por tal motivo el número de operaciones que se realizan en este puerto son menores, ya que van de acuerdo al espacio e infraestructura con la que se cuenta.

¿Por qué no se ha desarrollado un Parque Logístico?

R: Si se desarrollo un parque logístico en Puerto Morelos, ya que contaba con el espacio y la inversión económica, comenzaron los trabajos de construcción de las bodegas, pero en este momento esta cancelado el proyecto, debido a la falta de clientes, esto se debe, a que es muy poco el volumen de producción que manejan los empresarios locales y la capacidad de recepción de mercancías con las que cuenta Puerto Morelos, por lo que no cubrió con los objetivos para lo que fue creado el proyecto, es por ello que se detuvo el desarrollo.



¿Qué se requiere para reactivar nuevamente el Parque logístico? R: Incentivar y diversificar nuestra actividad económica en el estado de Quintana Roo, abriendo nuestras fronteras e invitando a productores o empresarios de los estados vecinos del sur de México para promover las exportaciones al mercado americano y europeo, ofreciéndoles servicio competitivo, reducción de costos y tiempo en su sistema logístico. Para que Puerto Morelos logre la calidad de servicio Intermodal, que necesita el Estado de Quintana Roo para llevar a cabo el desarrollo de este proyecto.

R: Lo único que le faltaría es el *Transporte Ferroviario*, pero este servicio no garantiza que el puerto brinde el servicio intermodal, ya que la capacidad de producción de nuestro estado es insuficiente para poder brindar un servicio competitivo a nuestro mercado local, debido a que la mercancía que se consume en nuestro estado viene del Norte y Centro del País, lo que genera que los precios de la mayoría de los productos sean altos. El gobierno Federal cuenta con planes o proyectos de habilitar a Puerto Morelos con el servicio Intermodal. R: Tiene la intención de hacerlo, hay recursos para invertir en el desarrollo pero no se ha planteado ni definido cual será el tipo de mercancías y servicio que se estaría manejando para la operación en ese puerto. Se ha considerado invitar al sector privado y público, para invertir conjuntamente para el desarrollo de un servicio intermodal en Puerto Morelos, lo cual lo haría más eficiente. R: Si hay recursos para invertir en infraestructura, pero faltan los clientes a quien les beneficiaría este servicio, no conviene desarrollar e invertir en infraestructura si realmente no se va a utilizar, debido a la poca producción con la que cuenta nuestro estado.

## CONCLUSIÓN

Se puede concluir que el desarrollo de un puerto intermodal, en el sur del estado sería viable, ya que se cuenta con disponibilidad de recursos económicos tanto del sector público como el privado, pero el desarrollo de este proyecto no se realizaría en Puerto Morelos, debido a que se necesita incrementar sus operaciones comerciales tanto para importación como para exportación, esto requiere el desarrollo de su infraestructura para contar con la capacidad de manipulación y almacenamiento de las mercancías que llegarían a este puerto. Lo cual deriva una de las primeras causas por las cuales no se ha desarrollado el puerto intermodal, el factor ecológico de la zona de Puerto Morelos ha limitado las causas para el crecimiento de ampliación del puerto marítimo; de este puerto cuenta con un terreno de dos hectáreas, el cual se encuentra cubierto alrededor de su ubicación por zona de manglares y por tal motivo el gobierno no puede otorgar permisos de construcción para la ampliación del mismo, lo que ocasiona que las operaciones de este puerto no puedan crecer por la falta de espacio para la manipulación de las mercancías y el almacenamiento de las mismas; otra causa es que no se puede dar más profundidad al canal de navegación del puerto para que arriben embarcaciones más grandes, lo que permitiría operar como un puerto de altura generando el crecimiento de las operaciones comerciales, pero esto no es posible, debido a que está ubicado en una zona de arrecife el cual está ubicado en una área nacional protegida, el cual también limita el crecimiento para esa área.

Como lo se ha mencionado anteriormente, el puerto no cuenta con el espacio para poder desarrollar y establecer infraestructura nueva y competitiva para operar como un puerto de altura con servicio intermodal, esto limita el número de embarcaciones que arriban a este puerto con mercancía de importación y de la misma manera las operaciones de exportación son menores, puesto que en el estado es poca la mercancía que se produce y se envía al extranjero. La infraestructura industrial actual en Quintana Roo buscaba la constitución de tres Parques Industriales que son Puerto Morelos, Chetumal y Felipe Carrillo Puerto, este sector de la entidad presenta un amplio potencial en función de las ventajas competitivas que ofrece el Estado que se traducen en la existencia de materias primas, disponibilidad de mano de obra y su posición geográfica, sin embargo no se produce lo suficiente para invertir en un puerto intermodal si no se va a utilizar eficientemente.



Con la iniciativa del gobierno Federal se busca que para el 2014 comiencen los trabajos de desarrollo del proyecto Transpeninsular, que comprende la construcción y remodelación de las vías férreas entre el estado de Yucatán y Quintana Roo, en este último está contemplado que la construcción de esta vía se ubique en el puerto del sector privado denominado con el nombre de Calica, en Punta Venado en el municipio de Solidaridad, ya que cuenta con el espacio y la capacidad de profundidad de canal de navegación para recibir cualquier tipo de embarcación de altura tanto comercial como de pasajeros; es por ello que en la segunda etapa del desarrollo de esta investigación se analizará la viabilidad de trasladar la sección aduanera de Puerto Morelos al puerto de Calica buscando una fusión del sector privado y público para el desarrollo y construcción del puerto Intermodal en el estado de Quintana Roo, debido a que en esa zona de Punta Venado tiene la capacidad de ampliar su infraestructura de manipulación y almacenaje dentro del puerto como de la recepción de embarcaciones de altura.

Es por ello, la importancia de continuar con el desarrollo de habilitar un puerto Intermodal en esta zona lo cual dará a esta entidad federativa una mayor infraestructura de comunicación y operaciones internacionales, así mismo ser eficiente en conjunto con el sector privado para el crecimiento económico que requiere emergente el estado de Quintana Roo y tener una alternativa de actividad económica del sector turístico, es por ello que se pretende que la propuesta de inversión y esfuerzos sea público y privado.

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Mtra. Cinthya Aranda de Paz. Licenciada en Negocios Internacionales, Maestría en Gerencia Administrativa. Profesora de Asignatura de la Universidad del Caribe. Teléfono (998)881-4400 ext. 1137 correo electrónico caranda@ucaribe.edu.mx



# IDENTIFICACIÓN DEL IMPACTO DE LA GESTIÓN DE LOS STAKEHOLDERS EN LA ESTRUCTURA DE LAS EMPRESAS QUE DESARROLLAN ESTRATEGIAS DE RESPONSABILIDAD SOCIAL EMPRESARIA

Jorge Roberto Volpentesta, Universidad de Buenos Aires

## RESUMEN

*La investigación propuso, como primer objetivo, recabar en empresas que actúan en territorio argentino las construcciones administrativas (comunicacionales, procedimentales, organizativas, estructurales) que aquellas empresas que dicen tener con la sociedad un compromiso que va más allá de la obtención de utilidades para sus accionistas, adoptan para poder identificar, escuchar y traducir las voces de sus stakeholders en acciones concretas que permitan satisfacer sus requerimientos. Como segundo objetivo se propuso indagar si dichos mecanismos responden a propuestas provenientes de diversas organizaciones que tienen formulaciones de modelos al respecto (por ejemplo, las provenientes del Institute of Social And Ethical Accountability -AA1000S- o las del Global Reporting Initiatives -GRI-) o si son desarrollos originales surgidos de la cultura y las características de la propia empresa y del ambiente en el que se encuentra. Ante esta segunda situación, se plantea una descripción y análisis de los fundamentos y aspectos operacionales más salientes. Finalmente, se evalúa la efectividad de esos mecanismos a través del plasmado concreto de los requerimientos de los stakeholders en la visión, misión, objetivos, políticas y estrategias de las empresas, analizando la congruencia o discrepancia de lo que la empresa dice y manifiesta y lo que la empresa realmente hace.*

**PALABRAS CLAVE:** Stakeholders, responsabilidad social empresaria, mecanismos organizacionales

## IDENTIFICATION OF THE IMPACT OF THE MANAGEMENT OF STAKEHOLDERS IN THE STRUCTURE OF THE CORPORATION THAT DEVELOP CORPORATE SOCIAL RESPONSABILITY STRATEGIES

### ABSTRACT

*The investigation proposed, as a first target, dig over in companies operating in Argentine territory administrative buildings (communicational, procedural, organizational, structural) that those companies that says that they have a commitment with the society that goes beyond of the obtaining of profits for their shareholders, adopt to identify, listen and translate the stakeholders voices into concrete actions to satisfy their requirements. The second goal was to research if those mechanisms respond to proposals that comes from different organizations that, in this regard, have formulation models (for example, those coming from Institute of Social And Ethical Accountability -AA1000S- or from Global Reporting Initiatives -GRI-) or if they are original developments stemming from the culture and characteristics of the company and from the environment in which is situated. Facing this second situation, there is a description and analysis of the fundaments and operational aspects more remarkable. Finally, the effectiveness of these mechanisms is evaluated by the concrete reflection of the stakeholder's requirements in the vision, mission, objectives, policies and business strategies, analyzing the congruence or discrepancy in what company says and manifest, and in what the company really does.*

**JEL:** M10, M14, M19.

**KEYWORDS:** Stakeholders, corporate social responsibility, organizational mechanisms.



## INTRODUCCIÓN

En función del nuevo paradigma del desarrollo sostenible -progreso y desarrollo social, equilibrio ecológico y crecimiento económico- (Elkington, 2001) y de una de sus consecuencias, la Responsabilidad Social Empresaria (RSE), la empresa que quiera permanecer en los tan exigentes y competitivos mercados actuales y futuros no deberá desconocer o ignorar a sus stakeholders, tanto internos como externos (primarios como secundarios), razón por la cual deberá ajustar su estrategia, visión, misión, políticas y objetivos para reflejar las preocupaciones de todos ellos. Es por esto que resulta primordial para cada empresa identificar debidamente a todos los stakeholders y determinar, de alguna manera, el potencial de cooperación o amenaza que detentan en cada circunstancia y momento dentro de la vinculación témporo-espacial que los une (Mitchell, Agle y Wood, 1997).

En función de la consideración de los intereses de los distintos stakeholders de una empresa, es posible identificar dos modelos de gobierno diferentes. Uno de ellos, denominado *modelo de gobierno de los accionistas*, está representado por la visión tradicional del gobierno de la empresa, caracterizado por la búsqueda de la maximización del valor de la empresa para sus accionistas, satisfaciendo con esto a los inversores, ya que la maximización del valor de la empresa supone la concreción del valor central que guía esta filosofía: el crecimiento económico. En cambio, el modelo denominado *gobierno de los stakeholders*, persigue un objetivo más amplio que el de satisfacer sólo al grupo de los accionistas, ya que su orientación es hacia el logro y obtención de un equilibrio en la satisfacción de los intereses de todos los stakeholders de la empresa. Desde el pensamiento de este modelo, el valor central no es el crecimiento económico sino el desarrollo sostenible. Por esto, el gobierno de la empresa sostenible persigue como fin último crear valor de forma duradera, tanto para los accionistas como para la sociedad en su conjunto, a través de la satisfacción no sólo de los objetivos de los inversores, sino de todas las partes interesadas. La esencia de este modelo es la creencia en la imposibilidad de crear valor si las acciones se dirigen exclusivamente hacia los inversionistas, ignorando o desestimando a todos los demás interesados necesarios para que la organización desarrolle su actividad (Ricart *et al.*, 2002).

Gestionar una empresa en función del modelo de gobierno de los stakeholders implica que los integrantes de sus órganos de dirección deberán contemplar entre sus tareas: priorizar el diálogo con los stakeholders; establecer entre la empresa y éstos relaciones cordiales; cuidar que los valores asumidos por la empresa sean internalizados por todos sus integrantes; comunicar tanto hacia dentro como hacia fuera esos valores a través de acciones concretas evitando el uso de lemas o frases huecas, generar mecanismos que permitan identificar adecuadamente a sus stakeholders, así como herramientas que logren incorporar sus intereses como objetivos empresariales. Por otro lado, deberán monitorear que el aprendizaje, el conocimiento y la credibilidad que se generen de las tareas anteriores provoquen el resultado de innovaciones, que sean económica, medioambiental y socialmente valiosas (Ricart *et al.*, 2002).

### Objetivos

El primer objetivo de la presente investigación fue recabar dentro del panorama empresarial argentino las construcciones administrativas (comunicacionales, procedimentales, organizativas, estructurales entre otras) que aquellas empresas que dicen tener con la sociedad un compromiso que va más allá de la obtención de utilidades para sus accionistas, adoptan para poder identificar, escuchar y traducir las voces de sus stakeholders en acciones concretas que permitan satisfacer sus requerimientos. Una vez identificados estos mecanismos, y como segundo objetivo de la investigación, se estableció si dichos mecanismos responden a propuestas provenientes de diversas organizaciones que tienen formulaciones de modelos al respecto (por ejemplo, las provenientes del Institute of Social And Ethical Accountability - AA1000S- o las del Global Reporting Initiatives -GRI-) o si bien, son desarrollos originales surgidos de la



cultura y las características de la propia empresa y del ambiente en el que se encuentra. Ante esta segunda situación, se realizó una descripción de los fundamentos y aspectos operacionales más salientes.

Finalmente, se evaluó la efectividad de estos mecanismos por intermedio del plasmado concreto de los requerimientos de los stakeholders en la visión, misión, objetivos, políticas y estrategias de las empresas, analizando la congruencia o discrepancia de lo que la empresa dice y manifiesta y lo que la empresa realmente hace al confrontar, por ejemplo, los enunciados de su visión, misión y objetivos con las acciones y decisiones que efectivamente asume en su accionar cotidiano. La hipótesis asociada a estos objetivos es que en la medida que las empresas no operen en su relación con los stakeholders a través de mecanismos administrativos (ya sean estandarizados o de propio desarrollo) que permitan su identificación, comunicación y posterior volcado de sus intereses en la operatoria empresarial, existirá discrecionalidad por parte de los directivos de las empresas en la determinación de qué intereses son los que se deberían satisfacer, con lo cual, y quizá de manera inconsciente, sientan que están ejerciendo un gobierno de stakeholders cuando en realidad siguen actuando fuertemente bajo las premisas de la racionalidad de la gestión privada (el “yo organizo, mando y controlo”).

## REVISIÓN LITERARIA

Tanto los economistas clásicos como los neoclásicos presentan un modelo de empresa donde prevalece, en términos generales, una función de producción conforme a una tecnología dada donde predomina sobre todo otro concepto la eficiencia técnica, orientada por parámetros de costos y decisión tendientes a la maximización del beneficio. Dentro de dicho marco no sorprende que muchos doctrinarios (Argenti, 1970; Jensen, 2002; Hayek, 1960/1985) expresen que el objetivo básico de la empresa es maximizar el rendimiento a largo plazo del capital confiado a los directivos por parte de los accionistas. Estas ideas respecto del objetivo de las empresas se encuadran dentro de las teorías llamadas monistas que según su planteamiento tradicional desconocen cualquier otro objetivo que no sea la exclusiva obtención de beneficios para los propietarios. Pero en los últimos años otras voces se han hecho escuchar al respecto. Por ejemplo Stiglitz (2004) enfatiza que maximizar la riqueza de los accionistas no necesariamente conduce a la eficiencia económica ni alcanza otros objetivos significativos como la protección del medio ambiente, la justicia social, el respeto de los derechos humanos. Stiglitz (2004) aboga por una actuación socialmente responsable de las empresas para compensar algunos fallos del mercado tales como la información imperfecta, los mercados incompletos y la limitada capacidad de regulación de los estados para mitigar las externalidades empresariales negativas.

De acuerdo con lo expresado por Rodríguez Fernández (2002) estas voces plantean una visión pluralista donde el gobierno empresarial se observa con una perspectiva más amplia, como una red de estructuras, reglas y procedimientos institucionales que determinan el poder de control, la generación de incentivos a diversos stakeholders (y no solo a los accionistas), la distribución del riesgo, la orientación a la creación de riqueza para todos los partícipes y la distribución del excedente obtenido por la empresa, concepción muy cercana a la tradición empresarial centroeuropea, escandinava e incluso japonesa (p. 76). Esta forma de ver el gobierno de las empresas no representa una visión idílica sino por el contrario implica un gran esfuerzo en compatibilizar incentivos y posturas divergentes, arbitrar entre intereses, generar adhesiones y convencer, utilizando criterios de razonabilidad y satisfacción general más que reglas unilateralmente definidas en función de un único interés. Pfeffer y Salancik (1978/2003) señalan que se trata de construir redes de intereses y practicar estrategias de cooperación, reforzando la supervisión mutua de todos los diferentes grupos de stakeholders, como solución a los problemas de interdependencia e incertidumbre (p. 42-43), en función de lograr compatibilizar la eficiencia económica con la equidad a través de un entramado donde no solo toman parte los derechos sino también las responsabilidades individuales.

La perspectiva de un gobierno pluralista se enfrenta con diversos cuestionamientos y planteos cuyos principales argumentos se centran en la cuestión de la definición clara y concisa de quiénes son los



stakeholders de una empresa, por un lado, y los mecanismos que se utilizan para combinar y equilibrar los diferentes deseos e intereses de los stakeholders, por el otro. Los stakeholders de una empresa deben ser definidos por cada empresa en particular, ya que si se lo hace en abstracto adoptando una definición amplia de ellos, prácticamente sería ilimitada la cantidad de stakeholders que podrían señalarse.

Respecto del segundo aspecto, los señalamientos se refieren a las estructuras y procedimientos institucionales que las empresas diseñan para un efectivo gobierno pluralista. En este sentido, en función de los diferentes entornos dinámicos y cambiantes que enfrenta cada empresa resultaría utópico determinar un único modelo de participación de los stakeholders en el gobierno de las empresas, aclarando que cualquiera sea el camino elegido de ninguna manera esto significa que el protagonismo de los stakeholders en estas instancias de gobierno signifique eliminar el papel y la intervención de los accionistas. Para poder desarrollar un efectivo gobierno de stakeholders las empresas deben desarrollar mecanismos de escucha y de participación de sus stakeholders de manera que sus intereses, deseos y demandas no sólo sean escuchados sino que se incorporen en los elementos organizacionales, a la par que esos stakeholders son tenidos en cuenta en los procesos de toma de decisiones.

## **METODOLOGÍA**

La presente investigación es un estudio descriptivo. En él se trabajó con empresas ubicadas en el territorio argentino que manifiestan considerar en sus acciones los requerimientos e intereses no sólo de sus propietarios sino también los de otros grupos de interesados. Se utilizó la técnica de muestreo no probabilístico para la elección de las empresas como unidad de análisis, entre aquellas empresas que declaran su actuación socialmente responsable a través de informes o reportes, y aquellas otras que por conocimiento profesional y referencias dentro del mercado, se conoce que realizan actividades en ese sentido. Se trabajó con el criterio de muestras disponibles o accesibles en aquellas empresas que aceptaron la invitación de participar en el estudio.

Se cursaron invitaciones a 78 empresas de las cuales se prestaron a la investigación 25 de ellas. Para la recolección de datos se realizaron entrevistas en profundidad con los responsables de las áreas o sectores encargados de desarrollar las actividades de RSE o de dirigir y/o coordinar dichas acciones. Además, se analizó documentación pública de las empresas consultadas con el fin de verificar el grado de congruencia o discrepancia entre lo que la empresa dice y manifiesta y lo que la empresa realmente hace confrontando, por ejemplo, los enunciados de su visión, misión, objetivos y estrategias con las acciones y decisiones que efectivamente realiza en su accionar cotidiano, de manera de cotejar la información desde diferentes puntos de referencia (triangulación metodológica). El trabajo de análisis sobre los datos se hizo inmediatamente después de recolectados, organizando las ideas que de ellos iban emergiendo a través del análisis cualitativo, con el propósito de establecer conceptos relacionados con el objeto de estudio y de generar nueva teoría que represente un avance en el conocimiento (Valles Martínez, 2000).

## **RESULTADOS**

### Identificación de los Stakeholders

Siendo que cada empresa actúa en un determinado contexto (cambiante y dinámico) es su responsabilidad establecer los mecanismos para lograr una clara identificación de sus stakeholders y sus respectivos intereses, lo cual no siempre resulta una tarea sencilla debido a la complejidad de las relaciones de las empresas con sus stakeholders puesto que éstos pueden desempeñar diferentes roles para una misma empresa, a la vez que los diferentes grupos o individuos pueden establecer interconexiones en forma de coaliciones que les permiten potenciar algunas de sus características. Todas las empresas estudiadas tienen establecidos quiénes son sus stakeholders. Lo primero que surge de este hecho es que todas estas empresas los designan nominalmente: clientes, proveedores, comunidad, gobierno, periodistas,



organizaciones no gubernamentales, entre otros. Y se hace esta observación porque, si bien implícitamente en el orden en que se establecen y ordenan en cada empresa surge un criterio de importancia, ninguna empresa tiene una identificación cualitativa de ellos, o bien, una clasificación por otros motivos. La literatura sobre la materia es profusa en clasificaciones: primarios, secundarios, normativos, derivados, demandantes, influyentes. Estas clasificaciones de alguna manera son indicativas de la importancia y legitimidad que cada stakeholder tiene para la empresa. De modo que se puede concluir que para estas empresas, al menos de los hechos, todos sus stakeholders tienen un “mismo peso relativo”, una misma importancia y relevancia.

Asimismo, a los stakeholders en ninguna empresa se los clasifica por niveles o grupos, tal como podría ser lo establecido por Ricart *et al.* (2002) que identifican tres niveles: nivel consustancial, nivel contractual y nivel contextual. Otro elemento distintivo es que sobre los stakeholders tampoco se identificaron atributos determinados que permitirían una mejor clasificación, como la ofrecida por Mitchell *et al.* (1997) que elaboraron un modelo dinámico de identificación en el cual los stakeholders afectan o son afectados por los objetivos o resultados de una organización determinada, en diferente grado, y en la medida que posean entre uno y tres atributos básicos: El **poder** del stakeholder para influenciar en la empresa; la **legitimidad** de la relación del stakeholder con la empresa; la **urgencia** de los reclamos del stakeholder hacia la empresa.

La importancia de tener una refinación en la identificación de los stakeholders es la de poder determinar fehacientemente “quién o qué realmente cuenta” para la organización. Además, en todas las empresas los stakeholders fueron definidos en un momento determinado pero nunca, en un momento posterior, esa definición fue modificada o alterada, lo cual reafirma la ausencia de elementos cualitativos en esas clasificaciones puesto que los factores que definen a un stakeholders son dinámicos y se alteran con el paso del tiempo, así como se producen coaliciones e interrelaciones entre ellos. Otro aspecto que surge del análisis de los datos recolectados es el número variable de stakeholders que cada empresa tiene identificados. Un grupo de ellos aparece identificado invariablemente en todas las empresas: clientes, proveedores y empleados. Esta circunstancia no resulta fortuita puesto que al estar en las empresas argentinas el desarrollo de las ideas de RSE y de gestión de stakeholders en un estado embrionario, la orientación hacia estas actividades se racionalizan de manera cercana al negocio principal de las empresas. De esta manera, tanto los clientes como empleados y proveedores responden a la primera definición de stakeholders dada por el Stanford Research Institute de “aquellos grupos sin cuyo apoyo la organización podría dejar de existir” (Freeman 1984, p. 31).

Otra característica saliente del análisis es que en una sola de las empresas se identifica un stakeholder no humano (el medioambiente). Si bien existen posturas encontradas en la definición del ambiente como stakeholders, lo cierto es que en la República Argentina la legislación positiva relativa al entorno natural se encuentra en un grado muy avanzado, de manera tal que resulta probable que las empresas no identifiquen este aspecto como uno de especial atención por fuera de las leyes y reglamentos. Lo llamativo de la empresa que identificó el medioambiente como stakeholder es que es una empresa de servicios (la empresa N° 07), en cuya actividad no hay mayor impacto ambiental. Otro hecho significativo es que en solo dos empresas se identificó como stakeholders a los accionistas, en una sola a las generaciones futuras, y en ninguna a los gerentes y directivos ni a los competidores. Si bien todas las empresas manifiestan tener como stakeholders a sus empleados, ninguna nombró a sus representantes sindicales, siendo que por el tamaño de las empresas estudiadas sus trabajadores tienen por ley representación sindical interna. En la profundización de las preguntas se verificó esta circunstancia, no obstante lo cual la mención como stakeholder siempre fue hacia los “empleados” y no hacia los “representantes sindicales”.



### Mecanismos de Identificación y Escucha

Si bien las empresas estudiadas en su gran mayoría declaran utilizar diferentes mecanismos de identificación de sus stakeholders, lo cierto es que en la profundización de las conversaciones con los directivos y responsables de las áreas que gestionan el tema, la posición dominante es de reacción, vale decir, que se implementan mecanismos en la medida que surge una demanda específica o un reclamo concreto de un stakeholder. La totalidad de las empresas manifestó que el mecanismo por excelencia para identificar y, principalmente, escuchar a sus stakeholders, es el diálogo implementado a través de grupos. Todas las empresas sustentan esta elección en función de recomendaciones establecidas en normas emanadas por instituciones internacionales como las del Institute of Social And Ethical Accountability -AA1000S- o las del Global Reporting Initiatives -GRI- a las que en su gran mayoría adhieren. Este mecanismo del diálogo es utilizado especialmente con el stakeholder “comunidad” o “sociedad” si bien se extiende su uso hacia otros grupos de stakeholders (gobierno, ONGs, accionistas).

Algunos mecanismos utilizados parecieran estar especializados en algún tipo de stakeholders, tal el caso de las encuestas, que prevalece como procedimiento en la escucha de los empleados y el público interno, o los desayunos de trabajo que invariablemente son utilizados con los proveedores. Si bien una gran mayoría de empresas tienen implementados sitios en Internet para que los stakeholders vuelquen allí sus opiniones y comentarios, todavía este canal no tiene demasiada importancia en lo que respecta a su utilización por parte de los stakeholders. Otros mecanismos utilizados, pero en menor medida, son las reuniones con representantes, los *focus groups*, las reuniones públicas, la investigación de mercado, el análisis del mapa de públicos y los cursos.

### Participación de los Stakeholders en los Mecanismos Organizacionales

La vinculación entre los negocios y la sociedad transita por una evolución que, en cada estadio, responde a las características y circunstancias propias de cada época. Así, cuando en el inicio del desarrollo de las empresas a éstas se las consideraba como máquinas especializadas al servicio de sus propietarios, no resultaba extraño que la consciencia colectiva aceptara que esas organizaciones sólo tuvieran como objetivo la maximización de la riqueza de quienes eran sus propietarios. Al evolucionar desde una concepción mecanicista hacia una sociosistémica, gradual y naturalmente se van incorporando a ese objetivo inicial, intereses y deseos de otros partícipes, ya sean directos como indirectos. El objetivo de la empresa seguirá siendo la obtención de resultados económicos que le permita ser eficiente en términos de ingresos y costos, para poder proporcionar a sus miembros los incentivos necesarios, los que no sólo serán monetarios. Hoy, las sociedades están frente al incipiente desarrollo de otro modelo de empresa, uno en el cual todos y cada uno de sus integrantes reconozcan los efectos y consecuencias de sus acciones sobre los demás, resolviendo la oposición entre interés propio e interés por los demás, entre egoísmo y altruismo, actuando desde una posición superadora de dichos dilemas.

Hoy se perfila un modelo de empresa más inclusivo, en el cual cada grupo de stakeholders merece consideración por lo que en sí mismo representa y no sólo por su capacidad para ser un medio o instrumento de otro grupo: al considerar a los stakeholders como seres humanos, complejos por naturaleza, se comienza a colocar la ética y la responsabilidad en el centro de una nueva forma de concebir a las empresas, y en las cuales los stakeholders tienen una participación más activa en los procesos organizacionales. Muchos de los conceptos del párrafo anterior son sostenidos por las empresas que hacen pública su adhesión a los principios de RSE y de gestión de stakeholders. Sin embargo, en el relevamiento efectuado son muy pocas las empresas que generan espacios de participación en los procesos organizacionales a sus principales stakeholders. Pareciera ser que la actitud que prevalece es la de restringir la participación de los stakeholders a las instancias del diálogo, y solo hasta allí.



El pensar, el decir y el hacer

Puede decirse que el fenómeno de la RSE y de los stakeholders estalló para las grandes empresas en el territorio argentino en los últimos años, de manera tal que su desarrollo puede ser calificado como de embrionario. Esto ha llevado a que muchas empresas sintieran la necesidad de incorporar rápidamente aspectos de gestión relacionados con el enfoque stakeholder y con una actuación socialmente responsable. Este apresuramiento por mostrar estos aspectos de la gestión empresarial se demuestra en ciertos elementos organizacionales, tales como lo que las empresas dicen que hacen con las demandas de los stakeholders y lo que realmente hacen con ellas. Y específicamente, cuando se argumenta que estos deseos e intereses son considerados para ser incorporados en la visión, misión, estrategia y políticas de la empresa. Así, la empresa N° 1 que en la investigación manifiesta que los intereses, deseos, demandas, peticiones y expectativas de sus stakeholders son incorporados en la visión, misión, estrategia y políticas de la empresa, presenta en su página web el siguiente enunciado de misión y visión:

*Misión: Somos una empresa automotriz moderna y flexible, fabricante y vendedora de vehículos, transmisiones, componentes y repuestos, que brinda la mejor oferta de productos y servicios integrales para cada segmento y mercado en los que elegimos participar, satisfaciendo las necesidades de nuestros clientes basándonos en nuestros valores y los principios de procesos robustos, productos maduros y excelencia en atención.*

*Visión: Ser una compañía automotriz integral, integrada al Grupo XX rentable y sustentable ante escenarios cambiantes, basada en nuestros valores.*

*Ser el representante del Grupo XX en el mercado de habla hispana de Sudamérica, produciendo y vendiendo productos y servicios tecnológicamente avanzados y confiables, excediendo las expectativas del cliente, liderando el mercado nacional e incrementando las exportaciones.*

*Ser el mejor equipo humano en el sector automotriz, asegurando el crecimiento y desarrollo de la gente.*

Este divorcio entre el pensar en hacer algo, decirlo y hacerlo realmente es el continuo que se encontró en la mayoría de las empresas, demostrando a través de este hecho lo aseverado anteriormente sobre el estado incipiente de estos temas en las empresas argentinas. Otro ejemplo de esta argumentación lo ofrece la empresa N° 09 que expresa su misión y visión de la siguiente manera:

*Misión: Prestar servicios financieros integrales y de excelencia con base en la calidad, colaboradores altamente capacitados y orientación hacia la satisfacción de nuestros clientes, buscando rentabilidad y contribuyendo al desarrollo sustentable del país.*

*Visión: Ser el mejor Banco Privado de la Argentina.*

Esta empresa manifiesta actuar con ciertos valores tales como: cercanía, para construir relaciones de confianza a largo plazo; compromiso, para cumplir con nuestros objetivos; innovación, ofreciendo soluciones prácticas y adecuadas; entusiasmo, actuando en equipos de alto rendimiento. Además, manifiesta volcar en su gestión las demandas de todos sus stakeholders.

Sin embargo, en una de las empresas estudiadas se encontró una gestión en la cual había una congruencia total entre el pensar, el decir y el hacer. La empresa N° 15 se presenta así en sus comunicaciones:

*Misión: Ser una empresa líder mundial en la cadena de agronegocios en términos de productos, servicios y conocimientos, orientada hacia el desarrollo y bienestar de las*



*personas y su entorno. Queremos agregar valor a los negocios, transformar los sueños en valor sustentable y construir juntos el futuro.*

*Visión: Crear el mejor ambiente para el desarrollo de las personas y su entorno, para ello proveemos materias primas, servicios e información a la red de agronegocios. Aspiramos a ser el mejor aliado en la cadena, por nuestra capacidad para interpretar y aceptar nuevos paradigmas y convertir las ideas en productos y servicios innovadores.*

*Enunciación de Valores o conceptos asociados: Pasión por hacer: inteligencia para darnos cuenta; generosidad para compartir*

En esta empresa se pudo constatar una preocupación sincera en relación a la gestión de stakeholders, siendo que muchos de ellos de manera directa o a través de representantes actúan en comités de asesoramiento al máximo órgano de dirección de la empresa. Esta fue la única empresa donde pudo verificarse la creación de verdaderos espacios de participación de los stakeholders en procesos organizacionales. Un elemento destacable de la investigación es que en dos empresas no estaban definidas ni la visión ni su misión.

### Consideración Estratégica de la Actuación Socialmente Responsable

Siguiendo a Burke y Logsdon (1996) la RSE (política, programa o proceso) es estratégica cuando aporta beneficios a la empresa vinculados con el negocio, especialmente cuando apoya actividades consideradas centrales y que contribuyen a la efectividad de la empresa en lograr su misión. Una reorientación estratégica de la empresa en relación a su filosofía de responsabilidad social apoya sus intereses financieros así como los de sus stakeholders; la reorientación de la RSE con una perspectiva más estratégica es la clave para que se realicen más actividades de responsabilidad social mientras se atienden los intereses de los stakeholders de una forma más integral.

La idea implícita es que para que la RSE sea estratégica debe estar relacionada con la misión de la empresa y, en consecuencia, con su plan estratégico. Bajo este planteamiento en el estudio se encontró que la mayoría de las empresas consideraban su actuación socialmente responsable y la gestión de sus grupos de interés con un enfoque netamente estratégico, si bien las búsquedas de beneficios concretos variaban entre ellas: gestión de riesgos; reducción de costos; incremento de la legitimidad; mejora de la imagen y la reputación de la empresa; obtención de ventajas competitivas a través de la diferenciación con sus competidores; entre otros. En este sentido, y sin que fuera un objetivo establecido de la investigación, pudo detectarse que en todas las empresas estudiadas existía una necesidad concreta de darle visibilidad a sus actividades sociales y su gestión de stakeholders.

La visibilidad se vincula al grado que las iniciativas sociales pueden ser observadas por los stakeholders de la empresa: los proyectos visibles de RSE parecen tener un efecto positivo en la reputación de la empresa. Según Roberts y Dowling (2002) algunas investigaciones han demostrado que una buena reputación empresarial tiene un importante potencial de creación de valor siendo además muy difícil de imitar por los competidores (p. 1078). La visibilidad de los programas de RSE permitiría a la empresa lograr diferenciarse de sus competidores, y de esta forma crear valor a través del aumento de la cuota de mercado que pudiera obtener o bien, a través de la obtención de una prima en el precio de sus productos. La consideración de la importancia estratégica de la gestión de stakeholders y la actuación socialmente responsable se verificó en la investigación en el hecho que solo en dos empresas el máximo cuerpo directivo no intervenía en las estrategias, políticas y acciones orientadas en ese aspecto. En todas las demás empresas, si bien existían sectores o departamentos específicos relacionados con los temas de responsabilidad social y stakeholders, las líneas definitivas de las actuaciones se definían en lo más alto de la jerarquía organizacional.



### Voluntariedad de las Acciones

Tal como se planteó anteriormente, las empresas que fueron objeto de estudio son aquellas que declaran públicamente tener un comportamiento socialmente responsable, a través de acciones sostenibles y con preocupación por sus stakeholders. Cabe destacar que en la República Argentina no existe legislación positiva que obligue a las empresas a realizar acciones o tener programas de responsabilidad social, de manera tal que las empresas que desarrollan actividades en ese sentido las realizan de manera totalmente voluntaria. El estudio determinó que la totalidad de las empresas realizan acciones de responsabilidad social y manifiestan considerar a sus stakeholders de manera totalmente voluntaria, sin recibir para ello ningún tipo de presión tanto del sector industrial como de la sociedad.

Esta característica que presentan las empresas estudiadas coincide con una de las dimensiones estratégicas que Burke y Logsdon (1996) identificaron de los programas estratégicos de responsabilidad social de las empresas que sirven a los intereses económicos de la empresa así como a los intereses de sus stakeholders, es decir, a la creación de valor. Ellos identificaron cinco dimensiones: la centralidad; la visibilidad; la especificidad; la proactividad; la voluntariedad. La voluntariedad, según Burke y Logsdon (1996), requiere que la empresa desarrolle actividades sociales libremente, en lugar de responder a restricciones legales, incentivos fiscales, o prácticas de la industria. En la literatura de RSE la voluntariedad se asocia con la elección, y ésta se define en términos de superar las restricciones legales y fiscales (McWilliams y Siegel, 2001). Aquellas empresas que opten por involucrarse en conductas voluntarias de RSE pueden aprovechar la oportunidad de construir recursos y capacidades específicas de la empresa, necesarias para la creación de valor. Además, la comunidad valora más las acciones voluntarias que las no voluntarias. De las entrevistas realizadas a diferentes stakeholders de las empresas estudiadas se pudo verificar que no existía un total conocimiento de que las acciones socialmente responsables de las empresas se realizaban de manera voluntaria, y una vez conocido ese hecho, la valoración hacia ellas se consideró de manera más positiva.

### **CONCLUSIONES**

La investigación permitió encontrar algunos elementos significativos de la evolución de las ideas sobre responsabilidad social empresarial y gestión de stakeholders en las empresas argentinas. Sobre los procedimientos organizacionales relacionados con la identificación y escucha de los stakeholders, que los mecanismos utilizados mayormente provienen de recomendaciones de organismos internacionales que elaboran normas al respecto. Su implementación no se encuentra totalmente formalizada y las empresas suelen responder ante situaciones concretas con una gestión más del tipo reactiva que proactiva. La profundidad y especificidad de la identificación de los stakeholders es muy precaria, no existiendo indicadores cualitativos en sus clasificaciones. Salvo en una empresa, la participación de los diferentes stakeholders se limita a ser actores de rondas de diálogo en las cuales si bien se los escucha, luego no se los considera en ninguna etapa posterior de gestión que haya sido generada a partir de esos diálogos. Pareciera que las instancias de participación se agotan en los diálogos.

En función del escaso desarrollo que tienen estas temáticas en la República Argentina existen divergencias muy claras entre lo que las empresas piensan que hacen, dicen y hacen realmente. Este divorcio de conceptos se expresa claramente con solo leer sus manifestaciones públicas. El modelo prevaleciente en las empresas es el de la consideración estratégica de la RSE, de modo que su implementación presupone por parte de las empresas que en algún momento futuro esas acciones traerán algún tipo de beneficio traducido en menores costos, mejora de imagen y reputación o ventaja competitiva entre otros. Finalmente, las acciones establecidas son impulsadas voluntariamente por las empresas, ya que no existe en el país legislación positiva sobre esas cuestiones.



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Jorge Roberto Volpentesta es Doctorando en Administración por la Universidad de Buenos Aires, Facultad de Ciencias Económicas y Magister en Dirección de Empresas por la Universidad de Deusto - El Salvador. Profesor Asociado a cargo de la Titularidad de la materia Sistemas Administrativos. Se puede contactar en la Facultad de Ciencias Económicas, Avenida Córdoba 2122, Ciudad Autónoma de Buenos Aires. Correo electrónico: [jorge.volpentesta@hotmail.com](mailto:jorge.volpentesta@hotmail.com)



# POTENCIAL DEL CENTRO HISTORICO DE CARTAGENA DE INDIAS PARA CONVERTIRSE EN UN GRAN CENTRO COMERCIAL ABIERTO

Emperatriz Londoño Aldana, Universidad de Cartagena  
María Eugenia Navas Ríos, Universidad de Cartagena

## RESUMEN

*El comercio radicado en el centro histórico de Cartagena de Indias -con algunas excepciones-, ha estado concentrado en variedad de establecimientos pequeños y especializados, administrados familiarmente y con muy poca tendencia hacia la modernización. Sin embargo, la dinámica del turismo nacional y extranjero unido a las fuertes corrientes migratorias y a los planes de desarrollo municipales, ha generado, en el tiempo, graduales cambios los cuales muestran gran aceleración en los últimos diez años. Dentro de ellos se destacan el ingreso y expansión de los hoteles boutique, establecimientos que ofertan marcas exclusivas y/o grandes marcas, restaurantes de cuatro y cinco tenedores, Spa y utilización de sitios abiertos en los que tienen a concentrarse negocios para recreación y diversión. Ante esta perspectiva y mirando el potencial de la ciudad amurallada, propender por su transformación en un centro comercial abierto además de su proyección y posicionamiento permitirá la participación de todo tipo de comercio cuyas características apunten a la satisfacción de las necesidades de los consumidores locales y del turismo social, nacional y extranjero. La presente investigación se centra en la percepción que tienen los propietarios y/o administradores de los diferentes establecimientos acerca del potencial de la ciudad amurallada, para su conversión en centro comercial abierto.*

**PALABRAS CLAVE:** City marketing, centro comercial abierto, comercio, consumidor

**JEL:** M20, M31

## THE POTENTIAL OF THE HISTORICAL CENTER OF THE CITY CARTAGENA DE INDIAS FOR CONVERSION ITS TRANSFORMATION TO AN A BIG OPEN MALL

## ABSTRACT

*The Commercial activity based in the historic center of Cartagena de Indias, with some exceptions, has been concentrated in a variety of small and specialized family-run establishments with very little tendency toward modernization. However, the dynamics of domestic and foreign tourism coupled with strong migratory flows and the municipal development plans, has led to gradual changes which have increased in the last ten years. Among them are the entry and expansion of boutique hotels, that offer exclusive brand stores and / or brands, restaurants four and five forks, Spa and the use of open spaces where entertainment business tend to focus. Having said that and looking at the potential of the old city, it suggest for its transformation into a open mall, which, will allow the participation of all trade whose features aim at satisfying the needs of local consumers and social tourism, domestic and foreign. This research focuses on the perception of the owners and / or managers of the various establishments of the potential of the walled city, for conversion to open mall.*

**KEYWORDS:** City marketing, strip mall, retail, consumer.

**JEL:** M20, M31



## METODOLOGIA

La investigación es de orden descriptivo en la cual se ha optado por el método transversal de encuestas, dirigidas a diferentes elementos muestrales dentro de la ciudad amurallada: residentes, comerciantes, ejecutivos, de los subsectores financiero, hotelero, servicios, instituciones y representantes gubernamentales locales y departamentales; se tomará como unidad muestral el sitio de vivienda en unos casos y en otros el sitio donde se lleva a cabo la actividad productiva. Se aplicó una encuesta estructurada con objetivo encubierto a una muestra de 220 personas propietarias o administradoras de los diferentes establecimientos que hacen presencia en el centro histórico. Se trabajó con preguntas categóricas uni y multirespuesta y mixtas; para estas últimas se utilizó una escala de Likert con valoración de uno a cinco puntos para medir grados de acuerdo/ desacuerdo; la validez fue comprobada con el coeficiente Alpha de Cronbach (Peterson, 1994): 0,89. Para el tratamiento de los datos se utilizó el software Dyane: diseño y análisis de encuestas de Miguel Santesmases Mestre; fueron realizadas tabulaciones simples y cruzadas con aplicación de las pruebas F de Snedecor según el caso. Finalmente para establecer asociaciones entre variables múltiples se hizo un análisis factorial de correspondencias –AFC- tomando como variable criterio la vinculación de los encuestados los distintos establecimientos comerciales y de servicios

## CONCLUSIONES

El centro histórico de Cartagena conocido como la *ciudad amurallada* y cariñosamente denominado el *corralito de piedra* avanza de forma natural hacia un centro comercial a cielo abierto. Dentro de los objetivos de *marca-país* a través de la Corporación Nacional de Turismo, proyectan a la ciudad como el destino turístico de nacionales y extranjeros de alto poder adquisitivo. En consecuencia las transformaciones de orden de infraestructura física comercial y de servicios (con alta participación de capital extranjero) apuntan a una oferta integral mirando solamente un mercado objetivo cada vez más exigente y exclusivo. Para el mercado local es motivo de preocupación por una parte el desplazamiento del gremio de comerciantes locales que no cuentan con la capacidad para competir con las marcas nacionales y extranjeras que van tomando asiento y por otra los precios de bienes y servicios que hace a la ciudad excluyente para nativos y residentes. Finalmente si bien la ciudad en muchas zonas se muestra como centro comercial abierto, tiene como falencias principales: problemas con el alcantarillado de aguas lluvias, definición zonas peatonales y de estacionamiento, organización de los vendedores callejeros estacionarios y afinamiento de la seguridad especialmente en inmediaciones de los cajeros automáticos.

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## **EL IMPUESTO POR SERVICIO DE HOSPEDAJE: TRANSPARENCIA, FISCALIZACION Y COMPORTAMIENTO EN EL ESTADO DE SONORA**

Oscar Acosta de los Santos, Universidad Estatal de Sonora

Esthela Carrillo Cisneros, Universidad Estatal de Sonora

Elia del Carmen Moreno Ibarra, Universidad Estatal de Sonora

Diana Elizabeth Moreno Carrillo, Universidad de Sonora

### **RESUMEN**

*Es fundamental que los recursos públicos sean administrados por el gobierno de forma eficaz, productiva y honesta, promoviendo la transparencia y la rendición de cuentas. Esta investigación contribuye con un diseño de comportamiento del Impuesto al Hospedaje en el Estado de Sonora, el cual, se genera de manera implícita con la afluencia turística al Estado; de igual forma, el análisis revela la falta de transparencia y fiscalización de este impuesto en la administración de los ayuntamientos, así como en la transición de la administración de este impuesto recientemente delegada al Gobierno Estatal. De acuerdo a la Ley de Hacienda del Estado, el 90% de los recursos captados por este impuesto deben ser aportados a un fideicomiso de administración que se creará para tal efecto, el cual debe aplicar los recursos en los rubros de promoción, difusión y publicidad turística del municipio en donde se recaudó, sus atractivos turísticos y mejoras materiales de los mismos y en general para realizar acciones tendientes a promover el turismo del municipio. El 10% restante del impuesto captado deberá ser utilizado por el Estado en tareas de administración, cumplimiento de obligaciones y fiscalización del impuesto. La propia Ley de Hacienda del Estado señala que la cuenta pública estatal correspondiente, deberá reflejar la aplicación que se haga de lo recaudado por este concepto, tomando como base los fines de este impuesto, respecto de cada municipio.*

**PALABRAS CLAVE:** Cuenta Pública, Impuesto, Transparencia, Fiscalización

## **THE HOSTING SERVICE TAX: TRANSPARENCY, AUDIT FINDINGS AND BEHAVIOR IN THE STATE OF SONORA**

### **ABSTRACT**

*It is essential that public resources are managed by the government in an efficient, productive and honest way, promoting transparency and accountability. This research contributes with a design behavior regarding the hosting tax in the State of Sonora, which is generated implicitly with the influx of tourists to the state, on the other hand, the analysis reveals a lack of transparency and audit findings to this tax in administration of the municipalities, as well as the transition of the administration of this tax to the State Government recently empowered. According to the State Finance Act, 90% of the funds raised by this tax must be contributed to a trust fund administration which will be created for this purpose, which should apply resources in the areas of promotion, dissemination and publicity tourism in the municipality in which was raised, its tourist attractions and material improvements of themselves and generally to perform actions to promote tourism in the municipality. The remaining 10% of the tax raised should be used by the state in administration tasks, and monitoring compliance with tax obligations. The Act itself states that the appropriate state public account shall reflect the application made of the proceeds of this concept, based on the purpose of this tax, for each municipality.*



**JEL:** H21, H30, H27, M42

**KEYWORDS:** Public account, Tax, Transparency, Audit.

## INTRODUCCION

Analizando los distintos impuestos que por distintas causas son menos fiscalizados, determinamos que el Impuesto al Servicio de Hospedaje es uno de los impuestos que no se localiza desglosado en los informes de auditoría de la Cuenta Pública en el marco de las finanzas públicas gubernamentales. El propio Plan Estratégico de Desarrollo Turístico Sustentable del Estado de Sonora 2010-2015, señala que es necesario crear un marco regulatorio que coordine la realidad del Impuesto al Servicio de Hospedaje en el Estado, ya que su fin último deberá ser la promoción y reactivación de la actividad turística, para coadyuvar a la transparencia de los datos y el manejo de los fondos recaudados en el Estado de Sonora. Derivado de lo anterior, se confirma la existencia de Fideicomisos y Oficina de Convenciones y Visitantes (OCV) cuyas leyes municipales establecen esta conformación para administrar este impuesto recaudado. Por otra parte, se grava por primera vez en el presente ejercicio fiscal 2013 la prestación de servicios de hospedaje en el orden Estatal; al haberle sido transferida la recaudación que por varios años se administró desde el ámbito Municipal, con lo cual se espera mayor eficacia, transparencia y fiscalización en la propia recaudación y aplicación del citado impuesto y por supuesto, mantener como destino la promoción de la actividad turística Sonorense.

## REVISION LITERARIA

### Principal Contexto Jurídico Del Impuesto Al Servicio De Hospedaje

*Ley de Acceso a la Información Pública:* La exposición de motivos de esta ley señala que la transparencia y la información pública son materias que se relacionan íntimamente con la rendición de cuentas, pues por un lado, una sociedad informada se encuentra en posibilidad de exigir el respeto a los derechos individuales, además de exigir a la autoridad un desempeño eficaz, objetivo, y apegado a la legalidad y, en segundo término, conmina a la autoridad a realizar sus atribuciones de manera cabal, cumpliendo la ley y evitando abusos en el ejercicio de la función pública.

*Instituto Superior de Auditoría y Fiscalización (ISAF):* El Órgano de Fiscalización Superior del H. Congreso del Estado es el Instituto Superior de Auditoría y Fiscalización de Sonora, cuyo objeto es fiscalizar los recursos públicos en forma imparcial y transparente, inducir el manejo eficaz, productivo y honesto de los mismos, promoviendo la transparencia y la rendición de cuentas por parte de cualquier ente público o privado que maneje, custodie o aplique recursos públicos del Estado o municipios. En tal sentido, los informes de los resultados de auditorías a los municipios de la Cuenta Pública deben ser publicados en apego a lo establecido en la Ley de Acceso a la Información Pública del Estado de Sonora. Ley de Hacienda del Estado de Sonora 2013.

Por lo que se refiere al Impuesto por la Prestación de Servicios de Hospedaje, fue finalmente elevado del orden Municipal como se había venido manejando, al orden Estatal en el presente ejercicio fiscal 2013; haciéndose necesario también adecuar cinco de los nueve artículos que tipifican el Impuesto, lo anterior para concretar su correcta operación por parte del Ejecutivo Estatal, pretendiendo facilitar, simplificar y mejorar la operación del esquema a través de la instrumentación de un Fideicomiso Estatal que permita ejecutar el recurso captado teniendo en el comité técnico del mismo, a la Iniciativa Privada organizada del sector turismo como mayoría y contrapeso que garantice la correcta, equitativa y eficaz inversión del recurso en la promoción y la publicidad turística de todos los destinos del Estado.



En ese sentido, el Artículo 5 de la citada Ley, señala que se considerarán servicios de hospedaje, la prestación de alojamiento o albergue temporal de personas a cambio de una contraprestación, dentro de los que quedan comprendidos los servicios prestados por hoteles, moteles, tiempo compartido, hostales, casas de huéspedes, villas, bungalows, campamentos, paraderos de casas rodantes, departamentos amueblados con fines de hospedaje para fines turísticos y otros establecimientos que brinden servicios de hospedaje de naturaleza turística.

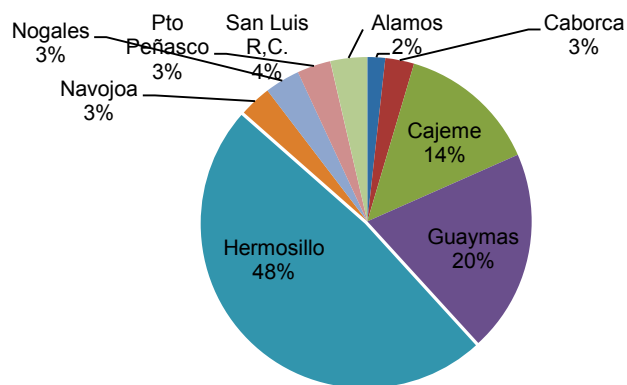
Los contribuyentes realizarán el traslado del impuesto a las personas a quienes se preste el servicio de hospedaje. Como lo señalan los Artículos 8 y 9, la tasa del impuesto será del 2% sobre el valor de las contraprestaciones que los contribuyentes perciban por los servicios de hospedaje, calculándose por mes calendario. Son los artículos 10 y 11 los que señalan que el importe de los recursos recaudados por este Impuesto se destinará a los municipios donde se recaude, de la siguiente manera: Un 90% de los recursos captados en el municipio de que se trate, serán aportados a un fideicomiso de administración que para el efecto se creará, el cual deberá aplicar los recursos en los rubros de promoción, difusión y publicidad turística, del municipio en donde se recaudó, sus atractivos turísticos y mejoras materiales de los mismos y en general para realizar acciones tendientes a promover el turismo del municipio.

El 10% restante, deberá ser utilizado por el Estado en tareas de administración, cumplimiento de obligaciones y fiscalización del impuesto. Integración del Fideicomiso que administra la recaudación del Impuesto sobre servicio de Hospedaje: Los artículos 11 y 12 de la Ley de Hacienda del Estado de Sonora señalan que se tendrá como fideicomitente al Gobierno del Estado, como fiduciaria a la institución fiduciaria que mejores condiciones ofrezca y como fideicomisarios a los ayuntamientos de los municipios.

#### Análisis del Presupuesto de Ingresos del Impuesto al Servicio de Hospedaje

Para poder integrar el comportamiento que ha tenido este impuesto en los últimos años, primeramente relacionamos lo presupuestado en las leyes de ingresos y presupuestos de ingresos concentrándose solo en 9 de los 72 Municipios, los cuales resultan ser los principales centros turísticos del estado de Sonora.

Figura 1: Ingresos Por Impuesto al Servicio de Hospedaje Presupuestado Durante 2009 Al 2012



En esta figura se muestra que lo presupuestado en Sonora de Impuesto al Servicio de Hospedaje se concentra en 9 Municipios, siendo además los de mayor afluencia turística. Fuente: Elaboración Propia a partir del análisis a las leyes de ingresos municipales durante los ejercicios fiscales 2009 al 2012.



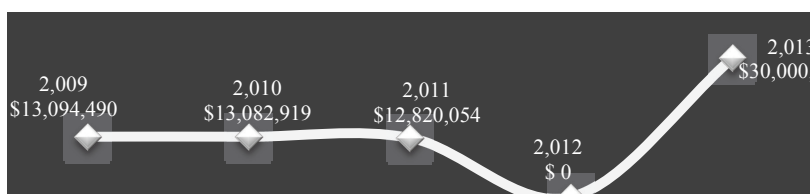
## METODOLOGIA

La presente investigación comprende datos de corte transversal de los ejercicios fiscales 2008 al 2012 recopilados de fuentes autorizadas como INEGI, DATATUR, COFETUR (Comisión de Fomento al Turismo) SECTUR (Secretaría de Turismo), IMCO (Instituto Mexicano para la Competitividad). Los datos más recientes con cifras aún no oficiales ni publicadas en INEGI pero con el respaldo de la COFETUR. En otra etapa incluye análisis exhaustivo de los distintos informes de auditoría publicados electrónicamente en la página oficial del Órgano de Fiscalización del Estado, es decir, el Instituto Superior de Auditoría y Fiscalización, además de entrevistas con personal de este organismo fiscalizador. Por otra parte, se aplicaron encuestas en el centro turístico de Puerto Peñasco y se recopiló material bibliográfico, histórico, legal aplicable y pertinente a los objetivos de este estudio.

## RESULTADOS

El comportamiento del presupuesto de ingresos en los distintos municipios se mantuvo constante del año 2009 al 2011, reflejando un ascenso de relevancia para el ejercicio fiscal 2013.

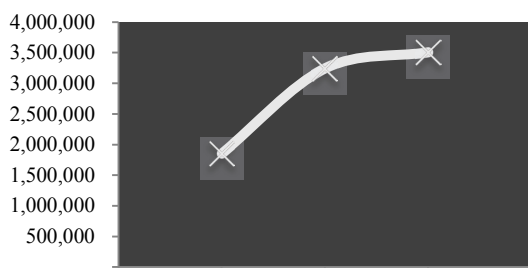
Figura 2: Comportamiento del presupuesto de Ingresos del Impuesto al Servicio de Hospedaje en Sonora del ejercicio fiscal 2009 al 2013.



*Esta figura muestra el comportamiento de lo presupuestado en Sonora por Impuesto al Servicio de Hospedaje. Se resalta que en enero del 2012, el Secretario de Hacienda del Gobierno del Estado emitió Acuerdo que declara que para el ejercicio fiscal 2012 continuarán en vigor las disposiciones contenidas en la Ley del 2011, en tanto que el Poder Legislativo apruebe la Ley para el ejercicio fiscal 2012. No obstante, al emitirse la Ley de Ingresos durante el ejercicio 2012, no se contempla la recaudación del Impuesto al Servicio de Hospedaje. Fuente: Elaboración Propia con datos de las leyes de Ingresos Municipales y Ley de Ingresos Estatal. Como se puede ver además, para el presente ejercicio 2013 se refleja un despunte de este impuesto.*

Por otro lado, si analizamos también la afluencia turística (en este caso nacional), vemos que también el comportamiento ha ido en ascenso, por lo que es razonable que el citado impuesto también se comporte de tal manera.

Figura 3: Afluencia Turística de Residentes Nacionales Hacia el Estado de Sonora Del 2010 Al 2012

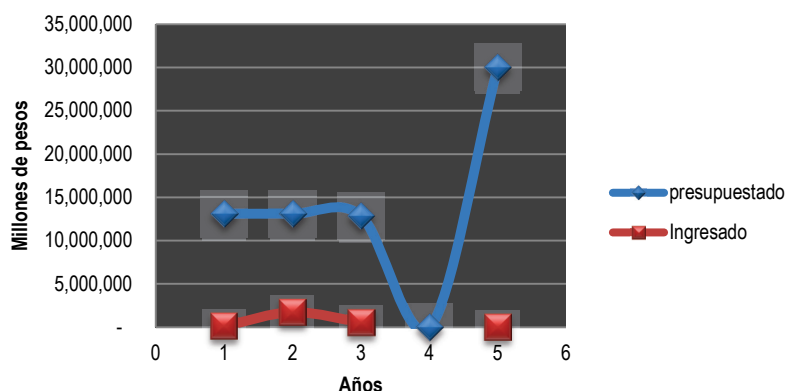


*La figura muestra un ascenso del 189% de incremento en la afluencia turística nacional del ejercicio 2010 al 2012; es decir, en el año 2010 la afluencia ascendió a 1,851,665 visitantes nacionales, en 2011 a 3,239,167 y en 2012 a 3,507,680 visitantes nacionales.. Fuente: elaboración propia con datos preliminares de la COFETUR 2013.*



Ahora bien, al analizar los ingresos reales captados por los municipios y que debieran estar totalmente publicados en el INEGI y en las páginas de Transparencia de cada uno de éstos, solo se identificaron una parte de éstos ingresos, realizándose el siguiente comparativo de lo ingresado contra lo presupuestado.

Figura 4: Comparativo del Impuesto al Servicio de Hospedaje Presupuestado contra lo ingresado.



La figura muestra que existe gran diferencia entre lo presupuestado en la Ley de Ingresos del Impuesto al Servicio de Hospedaje y lo efectivamente recaudado (considerando cifras oficiales del INEGI) durante los ejercicios 2009 al 2011. Fuente: Elaboración propia.

## CONCLUSIONES

La falta de transparencia y fiscalización se evidencia al constatar que la Oficina de Convenciones y Visitantes de Puerto Peñasco (centro turístico del estado), obtuvo en Marzo de 2013, resolución favorable por parte del Instituto de Transparencia y Acceso a la Información Pública, derivado de inconformidad mediante recurso de revisión en contra del Ayuntamiento de Puerto Peñasco, al negársele copia fiel de estados de cuenta bancarios de los ejercicios 2010 y 2011 que reflejan el ingreso por el 2% al Servicio de Hospedaje, debiendo la citada oficina hacer uso de lo señalado en el precepto legal relativo al recurso de revisión como medio de defensa de los particulares contra los actos u omisiones de los sujetos obligados con plazos para su interposición, señalado en la Ley de Transparencia y acceso a la Información Pública, a través del Instituto de Transparencia Informativa del Estado de Sonora (ITIES2013).

Asimismo, el organismo fiscalizador en los informes de auditoría de la cuenta pública no desglosa el importe auditado del presente impuesto, no obstante, que ellos manifiestan de forma verbal que al no reflejar observaciones en el informe de auditoría, debe entenderse que no existen situaciones irregulares, lo anterior, fue manifestado sin proporcionar la evidencia correspondiente. Con la aprobación de la Ley de Transparencia y Acceso a la Información Pública, el Estado cuenta con un marco jurídico completo en esta materia, sin embargo, en lo que a este impuesto corresponde, los datos se han manejado con falta de transparencia, lo cual propicia que la sociedad desconozca el ingreso real y aplicación de estos recursos, además de no existir congruencia entre lo presupuestado y lo efectivamente captado del impuesto.

No obstante, en el presente ejercicio fiscal 2013 el gobierno estatal dio un gran avance al incluir en el texto de la ley que el fideicomiso creado para la administración del impuesto en cuestión presentará al Instituto Superior de Auditoría Fiscal (ISAF), a más tardar en el mes de Mayo de cada año, un informe financiero de la aplicación y destino de los recursos del año inmediato anterior.

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Oscar Acosta de los Santos es Maestro en Impuestos por la Universidad del Valle de México. Profesor Tiempo Completo en la Universidad Estatal de Sonora, adscrito a la Licenciatura en Administración de Empresas Turísticas. Se puede contactar en la Unidad Académica Hermosillo de la UES y al correo electrónico [oacosta@hotmail.com](mailto:oacosta@hotmail.com).

Esthela Carrillo Cisneros es Maestra en Impuestos por la Universidad del Valle de México. Profesor Tiempo Completo en la Universidad Estatal de Sonora, adscrita a la Licenciatura en Contaduría. Se puede contactar en la Unidad Académica Hermosillo de la UES y al correo electrónico [esthela7carrillo@hotmail.com](mailto:esthela7carrillo@hotmail.com)

Elia del Carmen Moreno Ibarra es Maestra en Competitividad Organizacional por la Universidad del Valle de México. Profesor Tiempo Completo en la Universidad Estatal de Sonora, adscrita a la Licenciatura en Contaduría. Se puede contactar en la Unidad Académica Hermosillo de la UES y al correo electrónico [elialesues@hotmail.com](mailto:elialesues@hotmail.com)

Diana Elizabeth Moreno Carrillo es Licenciada en Educación por la Escuela Normal Superior de Hermosillo. Postulante de Maestría en Ciencias Sociales de la Universidad de Sonora. Contacto al correo electrónico [dianamorenoca@gmail.com](mailto:dianamorenoca@gmail.com)



# **PROPUESTA DE UN SISTEMA ADMINISTRATIVO PARA UNA EMPRESA GANADERA EN EL MUNICIPIO DE ALVARADO, VERACRUZ, MÉXICO**

Minerva Parra Uscanga, Universidad Veracruzana  
María Eugenia Senties Santos, Universidad Veracruzana  
Karla María Gallegos Parra, Universidad Veracruzana  
José Luis Ramírez Rojas, Universidad Veracruzana  
Suzel Gómez Jiménez, Universidad Veracruzana

## **RESUMEN**

*En este protocolo se presenta una propuesta de diseño de un sistema administrativo, de agronegocios para el rancho "El Huamichal". El rancho es una unidad de producción pecuaria de doble propósito, que produce ganado F1 (Cebú con Suizo), está situado en el municipio de Alvarado, en Veracruz, México. Desde su creación el rancho, ha sido manejado por sus propietarios de con una administración empírica y tradicional utilizando el mismo sistema de producción heredado por generaciones anteriores, por tanto no cuenta con ningún tipo de sistema de administración formal para él, manejo del mismo. Lo anterior provoca un desorden y falta de uniformidad en los documentos, procedimientos, decisiones y organización de la empresa, además de que se hace difícil establecer el control eficiente de las operaciones. La intención de este trabajo es contribuir a la solución de un problema administrativo del rancho, haciendo en un futuro factible la propuesta.*

**PALABRAS CLAVE:** Administración, agronegocio, producción pecuaria.

## **DESIGN SYSTEM AGRIBUSINESS MANAGEMENT, FOR THE RANCH "THE HUAMICHAL" OF ALVARADO, VERACRUZ, MEXICO**

### **ABSTRACT**

*This protocol presents a design proposal for an administrative system for the ranch agribusiness "The Huamichal". The ranch is a unit of dual purpose cattle production, producing Zebu cattle, is located in the town of Alvarado, Veracruz. Since its inception the ranch has been managed by its owners and traditional empirically using the same production system inherited from previous generations, therefore lacks any formal administration system for, handling. This causes a disorder and lack of uniformity in the documents, procedures, decisions and organization of the company, plus it is difficult to establish efficient control of operations. The intention of this paper is to contribute to the solution of an administrative problem of the ranch, making a viable future in the proposal.*

**JEL:** M1, M10, M11, M15, Q12, Q13

**KEYWORDS:** Administration, agribusiness, cattle production.

### **INTRODUCCIÓN**

La administración se basa en el establecimiento de un sistema que permite, de manera continua, integral y secuencial, la planeación, el seguimiento y la evaluación de las actividades de la empresa. En México, las actividades ganaderas en general registran escasos márgenes de utilidad como consecuencia del bajo uso



de innovaciones tecnológicas, que incluye aspectos tanto de tecnología como de administración, organización, capacitación y capital. Esta situación se ha agudizado en la primera mitad de la década del 2000, en parte por la apertura comercial que pone a competir a los ganaderos del país con los ganaderos de otras partes del mundo, lo que afecta desde el productor más grande y tecnificado hasta al más pequeño productor por el incremento en sus costos de producción, principalmente en los insumos alimenticios. Al continuar en la actividad pecuaria, los ganaderos deben aceptar el reto de reconvertir los sistemas tradicionales de producción en sistemas eficientes y rentables, modificar prácticas tradicionales de producción y aplicar conceptos de administración, apoyados en las inversiones necesarias. Para lograrlo, se demanda cada vez más de información tanto técnica como económica para identificar áreas problema en la empresa, contar con elementos para justificar nuevas inversiones, identificar los beneficios de las innovaciones tecnológicas adoptadas, evaluar su productividad, y sobre todo, conocer si su actividad es rentable y competitiva (Aguilar et al., 2001).

Por lo tanto, para que los ranchos dedicados a la ganadería en México, tanto empresarial como en unidades familiares de producción, puedan garantizar su permanencia a largo plazo produciendo y generando empleos, ingresos y bienestar, es indispensable que trabajen de manera organizada y que adopten un esquema de administración que incluya procesos de planeación, seguimiento y evaluación técnica y económica de las actividades del rancho. Los objetivos específicos de la investigación son: realizar el diagnóstico situacional del rancho, elaborar el análisis y diseño del sistema de administración, elaborar la propuesta final del sistema. Los impactos esperados son:

*Impacto administrativo.* Servirá para adoptar y aplicar teoría y técnicas de administración en el rancho. El sistema permitirá, el orden y arreglo lógico de las actividades realizadas en la unidad de explotación. Cuando el sistema administrativo de agronegocio se implante en un futuro en el rancho, se espera que tenga entre otros los siguientes resultados:

*Impacto económico:* Incrementar los ingresos económicos del rancho y a disminuir los costos

*Impacto técnico:* Posibilitará la mejora de la productividad del hato ganadero

*Impacto social:* Apoyará a mantener la planta productiva actual. Los propietarios se verán beneficiados, al contar con un sistema administrativo que mejore su eficiencia operativa, toma de decisiones y procesos de control. El concepto de agronegocio se revaloriza en el mundo de hoy debido a las exigencias de los consumidores en materia de calidad, presentación, precios, que adquieren tal magnitud que el sistema en su conjunto debe reaccionar para satisfacer su demanda. Veracruz de Ignacio de la Llave destaca como el mayor productor de carne en pie de Bovino. (SAGARPA, 2010)

## REVISIÓN LITERARIA

La presente investigación en su marco teórico, recurre a varios autores, pero sobre todo del que más se encuentra literatura es de Aguilar Valdés, Alfredo. Los ganaderos deben aceptar el reto de reconvertir los sistemas tradicionales de producción en sistemas eficientes y rentables, modificar prácticas tradicionales de producción y aplicar conceptos de administración, apoyados en las inversiones necesarias. Para lograrlo, se demanda cada vez más de información tanto técnica como económica para identificar áreas problema en la empresa, contar con elementos para justificar nuevas inversiones, identificar los beneficios de las innovaciones tecnológicas adoptadas, evaluar su productividad, y sobre todo, conocer si su actividad es rentable y competitiva (Aguilar, 2001).

La administración se basa en el establecimiento de un sistema que permite, de manera continua, integral y secuencial, la planeación, el seguimiento y la evaluación de las actividades de la empresa. La administración es un proceso que comprende una serie de acciones y características en donde se



determina principalmente la fijación de objetivos, es un proceso continuo, ya que siempre existirán necesidades alimenticias, y en medida de que haya un crecimiento, motivara a hacia nuevas aspiraciones, encaminadas hacia la mejora de los productos agrícolas y pecuarios.

## METODOLOGÍA

La investigación es mixta, Cuantitativa y cualitativa. El alcance es descriptivo ya que el estudio no es experimental. La población a estudiar esta formada por propietarios y empleados se realizara un censo. Se utilizaran fuentes de información, secundarias para el desarrollo del marco contextual de la investigación como lo son los censos de, Servicios de Información y Estadística Agroalimentaria y Pesquera (SAGARPA), Instituto Nacional de Estadística y Geografía ( INEGI).

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# LA INDUSTRIA AEROESPACIAL EN MEXICALI, BAJA CALIFORNIA, MÉXICO Y SUS ESTRATEGIAS PARA CONTRATAR AL PERSONAL MÁS CAPAZ

Cruz Elda Macías Terán, Universidad Autónoma del Estado de Baja California

Robert Efraín Zárate Cornejo, Universidad Autónoma del Estado de Baja California

Leonel Rosiles López, Universidad Autónoma del Estado de Baja California

## RESUMEN

*El propósito del presente trabajo es brindar a la industria aeroespacial ubicada en Mexicali, Baja California, México, un diagnóstico sobre la eficiencia de sus estrategias de gestión del talento humano al reclutar, seleccionar y contratar a sus trabajadores. Es una investigación de corte cuantitativo de tipo descriptivo. Para lograr el propósito mencionado, se revisan los diversos procesos de reclutamiento y selección de personal que realizan las 8 empresas que integran la industria aeroespacial ubicada en la ciudad materia de estudio. Se revisan algunos planteamientos teóricos sobre la gestión del talento humano. Se realizan encuestas a gerentes y trabajadores de las empresas estudiadas, de esta manera se identifican algunas estrategias empleadas para reclutar, seleccionar y contratar a sus trabajadores, las cuales prevalecen entre las citadas empresas, así como aquellas estrategias que requieren ser modificadas o sustituidas por no haber demostrado su eficiencia. Como hallazgo de la investigación sobresale el hecho que no existe consenso sobre el número de empresas que conforman la industria aeroespacial en Mexicali. Lo anterior resulta significativo, si se considera que la industria aeroespacial se estableció en Baja California desde hace más de 40 años. Con base en los resultados de este trabajo, se presentan algunas reflexiones finales.*

**PALABRAS CLAVE:** industria aeroespacial, gestión del talento humano, proceso de selección del personal

## THE AEROSPACE INDUSTRY IN MEXICALI, BAJA CALIFORNIA, MEXICO, AND ITS STRATEGIES TO RECRUIT MORE CAPABLE PERSONNEL

### ABSTRACT

*The purpose of this paper is to provide the aerospace industry located in Mexicali, Baja California, Mexico, a diagnosis on the efficiency of its human talent management strategies to recruit, select, and hire its workers. It is a quantitative descriptive research. To achieve the purpose just mentioned, various processes of recruitment and selection of personnel performed by eight companies that integrates the aerospace industry located in the city area of study are reviewed. Some theoretical approaches to the management of human talent are reviewed. Surveys are carried out to managers and employees of the companies studied; in this way some strategies to recruit, select and hire workers, which prevail among the aforementioned companies, as well as strategies that need to be modified or substituted for not having demonstrated its efficiency, are also reviewed. As a research finding is the fact that there is no consensus on the number of companies that make up the aerospace industry in Mexicali. This is significant, considering that the aerospace industry has been established in Baja California for more than 40 years. Based on the results of this work, some final thoughts are presented.*

**JEL:** M12, M51, J23



**KEYWORDS:** aerospace industry, human talent management, the recruitment process

## INTRODUCCIÓN

En México, dada su creciente incursión en el intrincado ámbito global, las empresas mexicanas deben enfrentar la exigencia de contratar trabajadores que posean conocimientos y habilidades cada vez más especializados. En la actualidad talento y competitividad son dos términos que forman parte del lenguaje y significado de los negocios, pues el talento se ha convertido en un activo principal para la creación de valor estratégico de las empresas. “La mayor evidencia de falta de talento la sufren especialmente en organizaciones de alta tecnología” (Cheese, Thomas y Craig, 2008, p. xviii). La industria aeroespacial es tal vez uno de los sectores en la industria mexicana en donde esta situación resulta evidente, pues en ella se realizan actividades de muy alta tecnología. Según datos de la Federación Mexicana de la Industria Aeroespacial, A. C. [FEMIA] (2012), con más de 40 años en el país, la industria aeroespacial mexicana se encuentra ahora en una marcada expansión. La existencia de 266 empresas ubicadas en 18 estados del país dan cuenta de ello. los estados en donde se ubica el mayor número de estas empresas son: Baja California con 59, Sonora con 45, Querétaro con 33, y Chihuahua y Nuevo León con 32, respectivamente. A decir de Salieri y Santibañez (2010) “el sector aeroespacial mexicano tiene un fuerte enfoque hacia la manufactura y el ensamblaje de componentes básicos para la exportación” (p.9).

Las citadas autoras señalan que actualmente este sector integra una cadena de valor con actividades como: desarrollo de materiales y sistemas innovadores, diseño de aviones, diseño de componentes, diseño de sistemas, manufactura, así como ensamble de aeromóviles o componentes y mantenimiento y reparación de aviones o componentes. Resulta evidente que tales actividades requieren capacidades especializadas por parte de los trabajadores que las realizan. He ahí la necesidad de este sector de contratar al personal más capaz. Para lograrlo, las empresas deben hacer gala de un amplio repertorio de estrategias de reclutamiento y selección de talento humano que les permita contratar al personal más idóneo. Dado lo anterior, el propósito de esta investigación es brindar a la industria aeroespacial, particularmente a la ubicada en Mexicali, Baja California, México, un diagnóstico sobre la eficiencia de sus estrategias de gestión del talento humano al reclutar, seleccionar y contratar a sus trabajadores.

Por tanto, el objetivo de esta investigación es analizar los diversos procesos de reclutamiento y selección de personal que realizan las empresas que integran la industria aeroespacial ubicada en la ciudad materia de estudio, para identificar aquellas estrategias que requieren ser modificadas o sustituidas por no haber demostrado su eficiencia. El trabajo que se presenta a continuación es la primera parte de un trabajo más amplio, el cual se encuentra en proceso. El estudio está organizado de la siguiente manera: en la sección de revisión literaria se presentan algunos planteamientos teóricos sobre la gestión del talento humano, el reclutamiento, la selección y contratación del personal; en la sección de metodología se especifica los sujetos estudiados, el material utilizado y el procedimiento aplicado; en la sección de resultados se presenta un análisis de los datos obtenidos; finalmente en la sección de conclusiones se presentan algunas reflexiones finales.

## REVISIÓN LITERARIA

Se inicia la presente revisión literaria retomando la propuesta de Dessler (2001) quien visualiza a la administración de recursos humanos como: “el proceso que contiene las funciones del proceso administrativo, que se aplica a las políticas y las prácticas que se requieren para cumplir con los aspectos relativos al personal o al recurso humano, que competen a un puesto de administración, que incluyen reclutar, seleccionar, capacitar, compensar y evaluar” (p. 2). A decir de Daft y Marcic (2006) la administración de recursos humanos se ha convertido en los últimos años en un jugador vital de la estrategia corporativa, haciendo a un lado la antigua imagen del “departamento de personal”. Los citados



autores precisan que una administración de recursos humanos que resulte efectiva, impacta positivamente en el desempeño organizacional, lográndose una productividad de los empleados más alta y un desempeño financiero más fuerte. Por su parte Cheese, Thomas y Craig (2008), destacan el surgimiento de un nuevo paradigma en el que las organizaciones se basan en el talento humano como una estrategia para el logro de alto rendimiento (*high performance*) en un mundo global.

Luego entonces, en el ámbito de las organizaciones, la realización de un proceso oportuno de reclutamiento y selección de talento humano, garantiza que los puestos de trabajo se cubran con el personal más capaz. De esta manera, se evita el riesgo de hacerlo de manera precipitada, con personas que en realidad no reúnan los requerimientos del puesto y que como consecuencia tengan un bajo rendimiento. Algunos autores que han estudiado el tema del reclutamiento y selección de personal han sido: Chiavenato (2011), Alles (2006), Rodríguez (2007), Yagüez, López-Jurado, García y Casanovas (2007), Robbins y Decenzo (2002), Porret (2010) y Cheese, Thomas y Craig (2008). El reclutamiento ha sido definido por Chiavenato (2009), como una “actividad cuyo objeto inmediato es atraer candidatos de entre quienes elegir a los futuros integrantes de la organización” (p. 128). El citado autor señala que se siguen tres etapas: 1) investigación interna de las necesidades, 2) investigación externa del mercado y 3) definición de las técnicas de reclutamiento.

Por su parte Alles (2006), define al reclutamiento como “el proceso de identificar y atraer a un grupo de candidatos, de los cuales más tarde se seleccionará a alguno que recibirá la oferta de empleo” (p.101). En tanto que la selección de personal la define como la “elección de una persona en particular en función de criterios preestablecidos” (p. 102). Existe consenso entre algunos autores al establecer diferencias sustanciales entre el proceso de reclutamiento y el proceso de selección de personal. Así Rodríguez (2007) destaca esta diferencia, al decir que el reclutamiento se realiza mediante la aplicación de varias técnicas para escoger a aquellos candidatos que reúnan los requisitos mínimos para ocupar un puesto que se encuentre vacante; en tanto que la selección de personal se realiza entre los candidatos reclutados escogiendo a aquel que posiblemente se ajustará de la mejor manera al puesto vacante.

Yagüez y cols. (2007) coinciden con Rodríguez (2007) al decir que “el reclutamiento trata de conseguir una cantidad suficiente de candidatos sobre los que posteriormente se realizará el proceso de selección” (p. 73). Por su parte Robbins y Decenzo (2002) siguiendo el mismo orden de ideas, identifican al proceso de selección de personal, a partir de los candidatos reclutados, como el siguiente paso a seguir y observan en él un ejercicio de pronósticos, pues “pretende pronosticar cuáles solicitantes tendrán ‘éxito’ en caso de ser contratados, cuáles cumplirán bien a partir de los criterios que la organización usa para evaluar a sus empleados” (p. 190) Así también Porret (2010), observa la existencia de varias fases en el proceso de reclutamiento de personal: 1) decisión de la empresa de cubrir un puesto de trabajo, 2) difusión de la existencia de vacante e inicio de recepción de solicitudes, 3) fin de recepción de solicitudes e inicio del proceso de selección, 4) elección de la persona más adecuada e incorporación a la organización y 5) decisión de la empresa de incorporarlo definitivamente. De esta manera, el citado autor distingue a la selección del personal como un subproceso del proceso de reclutamiento. Así también Alles (2006) identifica a la selección como un subsistema del reclutamiento.

A decir de la citada autora, “el subsistema que se ocupa de la selección de personas se denomina: Atracción, Selección e Incorporación de Personas” (p. 101). Cheese, Thomas y Craig (2008), plantean como pregunta clave para los empresarios: “¿Cómo descubrir el talento individual que necesita y atraerlo a su organización?” (p.89). Los citados autores destacan que en la actualidad la economía basada en el conocimiento exige una combinación tanto de una serie de capacidades principales como de un conocimiento específico. Así los empresarios deben identificar capacidades que requieren que tengan los candidatos a contratar, que pueden ser tecnológicas, informativas (oral y escrita), para la resolución de problemas, de adaptación y de trabajo de equipo. Así también deben identificar los conocimientos



específicos que requieren, que pueden ser sobre ciencia e ingeniería, matemáticas, lenguas y conocimientos comerciales.

Tras la identificación de las capacidades y los conocimientos, los autores antes citados, exponen que el primer paso para la contratación de talento humano es el utilizar los canales de contratación interna, tales como boletines informativos, comunicaciones vía intranet y el boca a boca, para desarrollar a los trabajadores con que ya se cuenta y darles oportunidades de crecimiento dentro de la empresa. Para la contratación externa, los autores recomiendan el uso del propio sitio web de la empresa, a través del cual las personas interesadas en la empresa puedan de una manera fácil y eficiente presentar su solicitud de empleo. Así también recomiendan el uso de otros sitios web especializados para la contratación de talento humano. Sin duda el uso de las Tecnologías de la Información y la Comunicación (TICs) ha transformado la gestión del talento humano, especialmente la manera en que se realiza actualmente el reclutamiento y la selección de personal.

## METODOLOGÍA

El presente estudio es una investigación de corte cuantitativo de tipo descriptivo y transversal. Se analizan los diversos procesos de reclutamiento y selección de personal que realizan las empresas que integran la industria aeroespacial ubicada en Mexicali, Baja California, México. El universo estudiado está conformado por 4,134 trabajadores que laboran en ocho empresas dedicadas a la industria aeroespacial, como se puede observar en la Tabla No. 1.

Tabla 1: Empresas Que Integran la Industria Aeroespacial en Mexicali, Baja California

No.	Nombre de la Empresa	No. de Empleados
1	<u>Empresas L. M.</u>	30
2	<u>Gkn Aerospace Chem-Tronics Mexicali</u>	135
3	<u>Goodrich Aerospace De México</u>	300
4	<u>Honeywell Aerospace De México</u>	1200
5	<u>Interiores Aéreos (Gulfstream)</u>	1400
6	<u>Lmi Aerospace</u>	135
7	<u>Nex-Tech Aerospace</u>	34
8	<u>Placas Termodinámicas</u>	900
	Total	4134

*Esta tabla fue elaborada a través de métodos propios con Información obtenida en el Directorio de la Industria Maquiladores de Baja California (2011). Se puede observar que son tres las empresas con mayor número de empleados en la ciudad.*

La muestra fue no probabilística, de tipo bola de nieve, ya que las empresas de la industria aeroespacial no permitieron el acceso a los encuestadores, argumentando que no se debía distraer a los trabajadores de sus actividades tan especializadas. Dado lo anterior, se optó por solicitar ayuda a los alumnos de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, a quienes se les preguntó si tenían algún familiar, amigo o conocido que trabajara en esta industria y que quisiera participar en el presente estudio. De esta manera a través de alumnos de licenciatura y posgrado se pudo llevar a cabo una encuesta. La muestra estuvo integrada por 87 trabajadores de empresas que conforman la industria aeroespacial en la ciudad materia de estudio, y que aceptaron participar en la presente investigación, de los cuales 62 fueron hombres y 25 mujeres. El rango de edad más frecuente de los participantes fue de 21 a 23 años, la escolaridad más frecuente fue a nivel secundaria y el rango de antigüedad más frecuente en la empresa de 1 a 5 años.

Asimismo se encuestaron a 21 gerentes que laboran en las empresas materia de estudio y que aceptaron participar en la presente investigación. En este caso, la aplicación de cuestionarios se realizó a través de los alumnos de la Facultad antes mencionada o a través de llamadas telefónicas, con la ayuda de prestadores de servicio social del programa Adjunto de Investigadores. En el caso de los trabajadores se aplicó un cuestionario con 19 preguntas cerradas pluricotómicas con opción única y dicotómicas. En el caso de los gerentes se aplicó un cuestionario con cinco preguntas, de las cuales tres eran preguntas abiertas. Lo anterior, dada la poca disponibilidad de tiempo de los encuestados. La encuesta entre los



gerentes se realizó durante los meses de junio y julio de 2012, en tanto que la encuesta entre los trabajadores se realizó durante los meses de enero a abril de 2013. Los datos obtenidos en esta indagatoria fueron procesados a través del programa estadístico IBM SPSS. Para analizar los datos obtenidos se aplicó estadística descriptiva, como fueron medidas de tendencia central. Asimismo se realizaron algunas correlaciones entre variables como por ejemplo el grado de escolaridad y la duración del proceso de selección, o el área donde se labora y el tipo de contratación con que se cuenta.

## RESULTADOS

Los resultados de la presente investigación se presentan de acuerdo a cuatro categorías de análisis: 1) fuentes de reclutamiento de personal, 2) proceso de selección de personal, 3) estrategias para atraer al personal más capaz y 4) la contratación que se realiza.

### Las Fuentes de Reclutamiento de Personal

A decir de los gerentes encuestados, entre las fuentes que realiza la empresa para atraer personal especializado destacan el uso de fuentes internas, como lo es el ofrecer las vacantes primero al interior de la empresa al personal ya capacitado y fuentes externas como lo es la Feria del Empleo. Al preguntárseles a los trabajadores si las fuentes de reclutamiento que utiliza la empresa donde trabajan logran proporcionar a la empresa al personal más preparado, la mayoría contestó afirmativamente. Al respecto, el 18% de los trabajadores encuestados las evaluó como regulares, 36% como buenas y 25% las evaluó como muy buenas en el cumplimiento de esta tarea. Asimismo el 40% de los trabajadores encuestados expuso que la publicación de las vacantes en la empresa es buena y 25% la consideró como muy buena. De hecho el 67% de los trabajadores encuestados manifestaron que fue fácil enterarse de la vacante en la empresa. En cuanto a los medios publicitarios que utiliza la empresa para publicar las vacantes los trabajadores los evaluaron como satisfactorios: 15% los consideró como regulares, 38% los consideró buenos y un 29% los considero muy buenos.

### El Proceso de Selección de Personal

Con relación al proceso de selección, el 60% de los trabajadores encuestados consideró que no fue un proceso largo. Sin embargo, se pudo observar que para los candidatos con grado académico de maestría y licenciatura, el proceso de selección si resultó largo, lo que podría indicar que para puestos más especializados el proceso de selección podría ser más complejo (Ver Tabla 2).

Tabla 2: el Tiempo Que Duró el Proceso de Selección Fue Largo en Opinión de los Trabajadores (En %)

Grado Académico	Verdadero	Falso	Total
Secundaria	37	63	100
Técnico	36	64	100
Preparatoria	41	59	100
Licenciatura	54	46	100
Maestría	67	33	100
Total	40	60	100

*En esta tabla se puede observar que en opinión de los trabajadores, el tiempo que dura el proceso de selección aumenta a partir de los puestos que requieren estudios a nivel licenciatura.*

El 92% de los trabajadores manifestó que los encargados del proceso de selección le explicaron claramente en qué consistía el trabajo. El 36% de los encuestados señaló que la empresa los seleccionó aunque no contaba con los conocimientos especializados para el puesto. Sin embargo se observó que para todos los trabajadores encuestados con grado de maestría, esta afirmación resultó ser falsa, lo que podría implicar que para puestos más especializados las empresas no contratan a personas que no cuenten con los conocimientos que el puesto requiere (Ver Tabla 3). Lo anterior se confirmó al preguntárseles a los gerentes si la formación académica con la que cuenta el aspirante es la principal razón por la que se le



selecciona para ingresar a trabajar en el área de producción, 25% contestó que es falso, en tanto que 75% manifestó que es verdadero. Al realizar la misma pregunta pero en relación al área administrativa se obtuvo que el 100% de los encuestados contestó que la formación académica es la principal razón de selección en esta área. Lo que significa que prevalece entre las empresas materia de estudio la estrategia de darle importancia a la formación académica a la hora de seleccionar al personal.

Tabla 3: Importancia de los Conocimientos Especializados Para la Selección del Personal en Opinión de los Trabajadores (En %)

Grado Académico	Verdadero	Falso	Total
Secundaria	29	71	100
Técnico	45	55	100
Preparatoria	39	61	100
Licenciatura	46	54	100
Maestría	0	100	100
Total	36	64	100

En esta tabla se puede observar que en opinión de los trabajadores, los conocimientos especializados en su proceso de selección fueron importantes, especialmente para puestos donde se requirió de un grado de maestría.

El dominio del idioma inglés no fue requisito para ser seleccionado para trabajar en las empresas materia de estudio. Del total de trabajadores encuestados de departamentos de manufactura, el 76% manifestó que el dominio del idioma inglés no fue requisito para obtener su puesto. Sólo se pudo observar que para el 67% de los trabajadores que trabajan en el área de recursos humanos si fue requisito para obtener su puesto (Ver Tabla 4). Lo anterior resulta significativo, dado el hecho que las empresas aeroespaciales ubicadas en Mexicali son de Estados Unidos.

Tabla 4: El Idioma Inglés Como Requisito Para Obtener Un Puesto Por Área o Departamento en Opinión de los Trabajadores (En %)

Área o Departamento	Verdadero	Falso	Total
Ingeniería y diseño	44	56	100
Calidad	41	59	100
Manufactura	24	76	100
Recursos Humanos	67	33	100
Otra	34	66	100
Total	33	66	100

En esta tabla se puede observar que en opinión de la mayoría de los trabajadores encuestados, el dominio del idioma inglés no fue requisito para obtener su puesto, con excepción de la mayoría de los trabajadores encuestados del departamento de Recursos Humanos.

Las Estrategias Para Atraer al Personal Más Capaz: El 100% de los gerentes encuestados manifestó que en las empresas de la industria aeroespacial donde trabajan si se contemplan estrategias tendientes a atraer, desarrollar y retener a las personas más capaces para el logro de la competitividad de la empresa. Sin embargo el 57% señaló que se requieren mejorar las estrategias relacionadas al ingreso de personal, lo anterior pone de manifiesto que a decir de los encuestados no todas las estrategias puestas en práctica para reclutar, seleccionar y contratar personal han demostrado su efectividad. Por su parte los trabajadores al ser encuestados, confirmaron lo dicho por los gerentes. En su opinión si se aplican estrategias tendientes a atraer a las personas más capaces (Ver Tabla 5).

Tabla 5: Opinión De Los Trabajadores En Cuanto A Si Se Aplican Estrategias Tendientes A Atraer A Las Personas Más Capaces. (En %)

Área o Departamento	Verdadero	Falso	Total
Ingeniería y diseño	56	44	100
Calidad	81	19	100
Manufactura	81	19	100
Recursos Humanos	100	0	100
Otra	67	33	100
Total	78	21	100



*En esta tabla se puede observar que en opinión de la mayoría de los trabajadores encuestados, es verdadero que se aplican estrategias tendientes a atraer a las personas más capaces. Resulta significativo que no sólo el Departamento de Recursos Humanos, sino todos los demás departamentos coinciden en esto.*

A decir de los gerentes encuestados, entre las acciones que realiza la empresa para atraer personal especializado destacan el contratar sólo personal con experiencia comprobable, publicar las vacantes en la Feria del Empleo con especificaciones precisas, elaborar descripciones de puestos detalladas y contratar sólo a quienes encuadren en ellas, aplicar exámenes de conocimientos y práctico, así como realizar entrevistas a profundidad. Algunos gerentes también comentaron otras estrategias como la de buscar personal en otras empresas del mismo giro en el país, ofrecer prestaciones superiores a las de la Ley y la de capacitar adecuadamente a los encargados del proceso de selección.

### La Contratación Que Se Realiza

En relación a la contratación que se realiza en las empresas materia de estudio, el 24% de los gerentes encuestados señaló que las contrataciones son de tiempo indeterminado y por *outsourcing*. El 42% expresó que las contrataciones en la empresa que laboran son por tiempo determinado, indeterminado y *outsourcing*. En tanto que 14% manifestó que las contrataciones en la empresa donde laboran son por tiempo determinado e indeterminado. Únicamente el 10% manifestó que las contrataciones se realizan por tiempo determinado. Ninguno de los encuestados manifestó que se contrata personal por honorarios. A través de las encuestas aplicadas a trabajadores de las empresas materia de estudio, se pudo constatar que las principales formas de contratación se realizan a través de contratos por tiempo definido e indefinido. Analizando esta situación por departamento se observó que la mayoría de los trabajadores encuestados cuenta con este tipo de contratación, lo que confirma lo dicho por los gerentes encuestados. Sobresale en este punto el departamento de Ingeniería y Diseño, ya que el 100% de los trabajadores dijo contar con contrato por tiempo indefinido (Ver tabla 6). Sin duda esta situación les brinda a los trabajadores una estabilidad laboral y económica, muy difícil de encontrar en las empresas durante estos tiempos de crisis económica

Tabla 6: Mi Contratación es por Tiempo Indefinido

Área o Departamento	Verdadero	Falso	Total
Ingeniería y diseño	100	0	100
Calidad	70	30	100
Manufactura	57	43	100
Recursos Humanos	67	33	100
Otra	83	17	100
Total	68	32	100

*En esta tabla se puede observar que un gran número de Trabajadores encuestados manifestaron contar con contrato por tiempo indefinido, lo que pone de manifiesto una estabilidad laboral para ellos. Sobresale el caso de los trabajadores del área de Ingeniería y Diseño.*

### CONCLUSIONES

Tras el análisis de los datos presentados en el apartado anterior, se plantean a continuación las siguientes conclusiones: Primera.- Las fuentes de reclutamiento de personal utilizadas por la industria aeroespacial en Mexicali, Baja California, resultaron eficientes para reclutar al personal más capaz, pues a decir de los gerentes se utilizan en primera instancia a las fuentes internas, como lo es el ofrecer la vacante al personal con el que ya se cuenta y que ha sido capacitado para trabajos más especializados. Esta estrategia resulta eficiente, pues de esta manera se conocen de primera mano los conocimientos, habilidades y actitudes que posee el candidato al puesto. Se reduce el riesgo de fracaso del candidato. Asimismo de esta manera se privilegia la permanencia en la empresa, la creación de un plan de vida y trabajo, se reduce la monotonía y se promueve el interés en el trabajo a través del logro de metas tanto personales como organizacionales.



Segunda.- Se observó que la duración del proceso de selección de personal varía en función del grado de especialización que se busca. Mientras para los trabajadores con una escolaridad de nivel secundaria y preparatoria el proceso de selección fue corto, para los trabajadores con niveles de escolaridad de licenciatura y maestría el proceso de selección fue largo. Esta estrategia resulta adecuada, ya que indica que las empresas se toman más tiempo para evaluar a los candidatos que cubrirán puestos de mayor especialización. Se concluye que esta estrategia se debe mantener para que se pueda realizar la contratación de personal más capaz, a través de pruebas de conocimiento y de práctica.

Tercera.- Se observó que el dominio del idioma inglés no fue requisito para ser seleccionado para trabajar en las empresas de la industria aeroespacial. Se concluye que esta estrategia debería modificarse, ya que tanto la materia prima, el equipo, así como los manuales de operación y demás instrumentos, en su mayoría portan instrucciones o anotaciones en inglés. El desconocimiento de este idioma puede provocar desperdicio de material, descomposturas en el equipo, productos terminados que no aprueben los estándares de calidad, entre otras cosas, con el consecuente impacto económico que esto implicaría para la empresa. Todo lo anterior además de la dificultad para comunicarse con sus similares en las empresas matrices en el extranjero. Cuarta.- Se pudo constatar que sí existen estrategias para atraer al personal más capaz; sin embargo se pudo observar que existe entre los gerentes un claro sentimiento de que se requiere mejorarlas. Lo anterior pone de manifiesto que no todas las estrategias puestas en práctica para reclutar, seleccionar y contratar personal han demostrado su eficiencia.

La revisión literaria realizada en este estudio, mostró que el proceso de reclutamiento y selección de personal en la actualidad ha incorporado a las TICs como herramienta valiosa en la consecución de esta tarea. Sin embargo ni los gerentes, ni los trabajadores encuestados mencionaron la utilización de esta herramienta para mejorar el proceso de reclutamiento y selección de personal. Si bien es cierto que el 67% de los trabajadores encuestados manifestó que fue fácil enterarse de la vacante en la empresa, se podría aumentar este porcentaje si se incorporaran decididamente las TICs en este proceso. Se concluye que se deben mantener las estrategias existentes para atraer al personal más capaz y adicionar el uso del propio sitio web para que los candidatos puedan presentar sus solicitudes de empleo y sus currículums, además del uso de otros sitios web especializados y que son utilizados como bolsas de trabajo.

Quinta.- La contratación que se realiza en la industria aeroespacial es en su mayoría a través de contratos por tiempo indefinido; visto como estrategia de gestión de talento humano es una práctica que sin duda debe continuar, pues le brinda a los trabajadores un sentido de estabilidad laboral y económica, además de una tranquilidad mental para realizar su trabajo. Al llegar al término de la presente investigación se hace conciencia que se trata de un tema inacabado, el cual ofrece múltiples aristas para futuras investigaciones. Se requiere estudiar por ejemplo, la gestión del talento humano que se realiza en la industria aeroespacial para retener al personal en la empresa, una vez que ha sido contratado, asimismo resulta importante estudiar las estrategias que se realizan para provocar el interés en el trabajo del personal y para mantenerlo interesado.

### Limitaciones

Cabe señalar que existieron algunas limitaciones en el desarrollo de la presente investigación, tales como la falta de acceso a las empresas, lo que dio como resultado que la muestra no fuera probabilística y que ésta no fuera representativa de las ocho empresas que se pretendían estudiar con un índice de certidumbre alto.

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Cruz Elda Macías Terán es Licenciada en Administración de Empresas egresada de la Escuela de Contabilidad y Administración de la Universidad Autónoma de Baja California (UABC) México en 1987, titulada en 1989; obtuvo grado de Maestra en Docencia y Administración Educativa en 2004 por la UABC; obtuvo grado de Doctora en Ciencias de la Educación en 2009 por la Universidad Autónoma del Estado de Hidalgo. Es doctorante del programa de Doctorado en Ciencias Administrativas en UABC. Es Académica Certificada en Administración por la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA) y se desempeña actualmente como Profesor Investigador en la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California.

Leonel Rosiles López es Contador Público egresado de la Escuela de Contabilidad y Administración de la Universidad Autónoma de Baja California (UABC) México en 1987, titulado en 1988; realizó estudios de especialidad en fiscal terminados en 1996; obtuvo grado de Maestro en Contaduría en 2003; obtuvo grado de Doctor en Ciencias Administrativas en septiembre de 2011, por la UABC. Es Académico Certificado en Contaduría por la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA) y se desempeña actualmente como Profesor Investigador en la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California.

Robert Efraín Zárate Cornejo realizó sus estudios de licenciatura en Economía en la Universidad Nacional San Cristóbal de Huamanga (Perú, 1994), la Maestría en Desarrollo Regional (2002) en El Colegio de Frontera Norte y el Doctorado en Ciencias Económicas (2006) en la Universidad Autónoma de Baja California. Es profesor investigador miembro del SNI nivel I, actualmente se desempeña como profesor de Tiempo Completo en la Facultad de Contaduría y Administración, en la Licenciatura de Negocios Internacionales y las maestrías en Administración y Maestría en Tecnologías de Información y



Comunicación, coordina el área de economía y comercio internacional y realiza investigación en la línea de investigación Desarrollo Regional, Competitividad y Sistemas de Innovación.



# **GESTIÓN DE LA INVESTIGACIÓN CIENTÍFICA UNIVERSITARIA Y SU FINANCIAMIENTO. CASO: UNIVERSIDAD DEL ZULIA- VENEZUELA**

Rubén Araujo, Universidad del Zulia  
Caterina Clemenza, Universidad del Zulia  
Elizabeth Castro, Universidad del Zulia  
Jeffry Ferrer, Universidad del Zulia

## **RESUMEN**

*El propósito de esta ponencia es analizar la gestión de la investigación científica en la Universidad del Zulia y las estrategias de financiamiento llevadas a cabo por Consejo de Desarrollo Científico y Humanístico, como ente rector de la investigación en esta institución universitaria. Esta gestión está signada por problemas de índole presupuestaria que han hecho que se redefina de manera importante la actividad de investigación y las estrategias de subvención a la misma, impactando la producción científica. Se tomó como referente empírico a la Universidad del Zulia y a través de una investigación documental, con diseño bibliográfico, se procedió a levantar la información primaria, considerando para ello categorías de análisis como: presupuesto asignado a LUZ y al Consejo de Desarrollo Científico y Humanístico, así como también financiamiento otorgado a: publicaciones, programas y proyectos, y asistencia a eventos nacionales e internacionales. Los resultados empíricos demuestran que durante el periodo 2002-2011, la Universidad del Zulia se ha visto en la necesidad de redefinir su política de investigación, visualizando la actividad científica como elemento estratégico que permite la inserción de ésta a las transformaciones que se están suscitando en el país, promoviendo la producción y desarrollo de proyectos que fortalezcan el aparato científico, tecnológico e industrial de Venezuela.*

**PALABRAS CLAVE:** Investigación Científica, financiamiento, producción científica.

## **SCIENTIFIC RESEARCH MANAGEMENT AND FUNDING UNIVERSITY. CASE: UNIVERSIDAD DEL ZULIA, VENEZUELA**

## **ABSTRACT**

*The purpose of this paper is to analyze the management of scientific research at the University of Zulia and financing strategies conducted by Council of Scientific and Humanistic Studies, as the governing body of research in this university. This management is marked by such budgetary problems have led to significantly redefine the research activity and strategies to grant the same, impacting scientific production. Was taken as empirical reference to the University of Zulia and through desk research, literature design, we proceeded to lift the primary information, taking into consideration as analytical categories: budget allocated to LIGHT and the Council of Scientific and Humanistic Studies, as well as financing provided to: publications, programs and projects, and assistance to national and international events. The empirical results show that during the period 2002-2011, the University of Zulia has seen the need to redefine its policy research, visualizing scientific activity as a strategic element to allow the inclusion of this transformations being raised in the country, promoting the production and development projects that strengthen the apparatus of science, technology and industry of Venezuela.*

**JEL:** M10



**KEYWORDS:** scientific research, finance, scientific production.

## INTRODUCCIÓN

Se tiene registros que el proceso científico de Venezuela se inicia en los años 1950, con la fundación de la Asociación Venezolana para el Avance de la Ciencia (ASOVAC); pero es entre 1958 y 1969 años de consolidación de la democracia venezolana, cuando se evidencia desarrollo de las instituciones científicas con la expansión de la educación superior, amparadas por el Estado quien comienza a asumir el compromiso por el desarrollo económico del país, creando el Instituto Venezolano de Investigaciones Científicas (IVIC), adscrito al Ministerio de Sanidad y Asistencia Social<sup>1</sup>, y en 1968 con la creación del Consejo Nacional de Ciencia y Tecnología (CONICIT), quien le dio un impulso importante a la estructura de la investigación, convirtiéndose en un ente de promoción y subvención de la actividad científica bajo la premisa de desarrollar investigación con utilidad social, convirtiéndose así, en la institución rectora de la política científica y tecnológica en Venezuela (Castejón, 1997).

Ahora bien, a partir de la creación de las instituciones antes mencionadas, el proceso de investigación científica en Venezuela pasa por dos momentos bien diferenciados: la década de los ochenta y de los noventa. Para investigadores como López y Ochoa (1998); Romero y Bustamante (2000); Castejón (1997); entre otros, la década de los ochenta es singular para la sociedad venezolana, representando un periodo de transición que marca a la ciencia y tecnología de incertidumbre ya que comienza a desdibujarse el orden imperante y nace nuevas formas de concebir la investigación. El discurso comienza a girar en torno a regionalización de la investigación, descentralización de la investigación, investigación orientada o aplicada vs. Investigación básica, investigación vinculada al sector productivo y por supuesto la discusión en cuanto a los peligros de caer en el utilitarismo de la investigación. Todo lo cual hace que la ciencia en Venezuela cambie de rumbo.

Para Romero y Bustamante (2000), citando a Freitas (1990), con el II Plan de Ciencia y Tecnología (1981-1984) comienza el declive de la ciencia en Venezuela “.... provocado por el pragmatismo que se adueñó de quienes definían la Política de Ciencia y Tecnología en el país..., desatando la fuga de cerebro como efecto de la desinversión en el sector, imposibilitando la compra o reposición de insumos, equipos, material bibliográfico especializado y asistencia de investigadores a congresos internacionales a fin de actualizarse y la contratación de científicos extranjeros para trabajar en Venezuela. (Romero y Bustamante, 2000: 140). Entonces, la actividad científica en nuestro país estuvo signada por un considerable desinterés del Estado de invertir en ella, tal vez por considerar que los productos generados de la investigación eran innecesarios y sin una aplicabilidad inmediata. Paralelamente a esta situación y afirmando que la universidad es el espacio donde se edificó la tradición de investigación en el país, se tiene que, por un lado en las universidades del país se comienza a internalizar la importancia de la investigación para el desarrollo nacional y en muchas universidades se elabora un reglamento general de investigación donde se orienta la actividad de creación de conocimiento a la resolución de problemas concretos que coadyuven al bienestar social, y por el otro; las universidades eran presionadas por el Estado para que redefinieran sus funciones básicas (docencia, investigación, extensión), bajo los lineamientos de éste dándole prioridad a la docencia y desarticulándola de la investigación.

Bajo estas situaciones, la investigación científica va perdiendo el rumbo. Los investigadores hacen investigación libre, al margen de la política de investigación, la cual se convierte en letra muerta. Tal y como lo dice López y Ochoa (1998) la política de investigación en los ochenta se formuló a través de un proceso racional pero el resto del proceso de formación siguió una lógica distinta. Tal vez el escenario en el cual se desenvolvían las universidades públicas las obligaba a marginar la investigación. Incremento de la matrícula e ineficiente asignación de recursos financieros, contribuyeron al deterioro universitario en todas las actividades que desarrollaba, específicamente las actividades del sector científico que se apoyaban en el ámbito universitario. Siguiendo a Romero y Bustamante (2000), los institutos públicos de



investigación compartían, en su mayoría los problemas de las universidades, más los propios a los cuales ellos se enfrentaban por formar parte directa del Estado, como por ejemplo el CONICIT que fue manejado burocráticamente y solo como instrumento de financiamiento a algunas actividades científicas y tecnológicas. Los noventa se caracterizan por una década de crisis severa para la comunidad científica venezolana. Hay un malestar creciente ante el deterioro profundo del ámbito de la investigación. Sin embargo, no se trata solamente de dificultades en un segmento particular de la vida nacional, sino de una crisis de grandes proporciones que aflige a la sociedad en su conjunto. (Vessuri, 1996: 253).

Es una década vinculada al nuevo modelo económico promocionado por el Estado, donde se produce para la exportación, con gran incidencia en el sistema científico-técnico (López y Ochoa, 1998). El nuevo paradigma productivo anunciaba que las ventajas comparativas de las empresas y de los países dejaban de estar sustentadas en materias primas y fuerza de trabajo abundante: ahora es el binomio conocimiento, tecnología convertido en capital intelectual e incorporado a los productos y procesos, así como la gestión global de la producción, lo que permite aumentar la productividad y mantener la competitividad a nivel internacional. (Romero y Bustamante, 2000: 144).

En este contexto se inicia y desarrolla la política científica en el país, dirigida por el Consejo Nacional de Investigaciones Científicas y Tecnológicas (CONICIT) quien orienta sus esfuerzos a la consolidación de los lineamientos de política de investigación, creando así las denominadas “Agendas”, las cuales persiguen orientar la investigación, a problemas específicos del quehacer nacional, con el concurso de todos los entes de investigación universitarios o no. Así, los años noventa marca la entrada del país al paradigma tecnoeconómico (Romero y Bustamante, 2000), el cual ha sido la perspectiva teórica – metodológica hasta finales del 2004. A partir de entonces, se asume, que el trabajo científico es estratégico que va más allá de la autorrealización del investigador y que requiere de organización bien estructurada y con visión de futuro.

Estas consideraciones llevan a plantear esta ponencia cuyo propósito es determinar el financiamiento de la investigación y su relación con la producción científica en la Universidad del Zulia durante el período 2002 – 2010. A través de una investigación documental, con diseño bibliográfico se procedió a levantar la información primaria, considerando para ello categorías de análisis como: presupuesto asignado a LUZ y al Consejo de Desarrollo Científico y Humanístico, así como también financiamiento otorgado a: publicaciones, programas y proyectos, asistencia a eventos nacionales e internacionales, formación de talento, y organización de eventos.

### **FINANCIAMIENTO ASIGNADO POR EL CONSEJO DE DESARROLLO CIENTÍFICO Y HUMANÍSTICO (CONDES) A LA ACTIVIDAD DE INVESTIGACIÓN**

Para determinar el financiamiento de la investigación y su relación con la producción científica en la Universidad del Zulia durante el período de 2002 – 2010, se considera en primer término el presupuesto total asignado a la Universidad del Zulia y la distribución que esta le otorga a la Investigación, vía Consejo Científico y Humanístico (CONDES), luego la distribución del Presupuesto del CONDES en las partidas financiadas por él, específicamente a las referidas: programas y proyectos financiados, asistencia a eventos y el número de revistas científicas. En la tabla 1, se observa el comportamiento del presupuesto asignado a la Universidad del Zulia (LUZ) y las asignaciones otorgadas al Consejo de Desarrollo Científico y Humanístico (CONDES) así como el monto en bolívares ejecutado, para los años 2002-2011. Se evidencia, que el incremento del presupuesto de LUZ ocasiona un aumento en la asignación financiera otorgada al CONDES, exceptuando de esta consideración los años 2003, 2006 y 2009, donde se ve disminuido el aporte Institucional. Se aprecia, una participación con respecto al presupuesto LUZ por debajo del 1%, tendencia mantenida durante el año 2010 y 2011.



Tabla 1: Presupuesto Asignado A Luz Y Al Condes Años 2002-2011

Años	Presupuesto asignado a LUZ	Presupuesto asignado al CONDES	Presupuesto ejecutado por el CONDES	Participación del presupuesto asignado al CONDES respecto al asignado a LUZ	Participación del presupuesto asignado al CONDES respecto al ejecutado
2002	266.859.907.762,00	3.000.000.000,00	2.012.000.388,07	1,12%	67,07%
2003	375.007.711.428,00	2.200.000.000,00	1.906.248.994,07	0,59%	86,65%
2004	479.922.430.413,00	5.279.706.275,00	4.063.029.278,00	1,10%	76,96%
2005	311.990.742.000,00	6.355.259.593,00	4.977.641.529,59	2,04%	78,32%
2006	459.222.226.000,00	3.663.633.195,00	3.176.467.837,94	0,80%	86,70%
2007	525.140.781.000,00	5.275.761.134,00	4.350.156.376	1,00%	82,45%
2008*	710.355.415	8.500.000	7.590.000	1,20%	89,29%
2009	780.046.569	3.500.000	3.496.266	0,45%	99,89%
2010	871.611.165	5.214.092	5.206.537	0,60%	99,86%
2011	980.543.002	5.749.683	5.659.165	0,59%	98,43%

Fuente: Dirección General de Planificación Universitaria de la Universidad del Zulia (DGPLANILUZ), Consejo de Desarrollo Científico y Humanístico CONDES. Universidad del Zulia. Elaboración propia \*A partir del año 2008, expresado en bolívares fuertes

-Para los años 2002, 2003, 2004, 2005 sólo se ejecutaba hasta recibir el dozavo correspondiente quedando pendiente algunos que no se recibieron

Ahora bien, con respecto a cómo el CONDES distribuyó su presupuesto, se tiene los datos en la tabla 2. Específicamente se consideran tres rubros, por ser éstos los que directamente afectan a los investigadores. El primero Programas y Proyectos, financió una totalidad de BsF.23.911.523 distribuidos en 1280 programas y proyectos. Se precisa que las subvenciones otorgadas se han mantenido más o menos estables a lo largo de los nueve años presentados. Observándose un aumento, del 2007 al 2008, con una importante disminución en el 2009 y recuperándose en el 2010.

A fin de precisar la participación porcentual de este rubro con respecto al presupuesto asignado al CONDES, en la tabla 3 se visualiza, como en el año 2002 un 68,49% fue destinado a subvencionar programas y proyectos, cayendo significativamente en el año 2003 a un 17,85%. Se debe recordar que en este año, estábamos sufriendo las consecuencias del paro petrolero y el golpe de estado perpetrado en el 2002. Ya para el 2004, se visualiza un incremento del mismo, llegando a 53,16%, alcanzando su valor máximo en el 2006 y 2010 (87,44% y 89,90% respectivamente)

Tabla 2: Distribución de las Subvenciones Asignadas Por el Condes Años 2002-2010

Programas y proyectos		Asistencia a eventos nacionales e internacionales	Revistas Científicas
Años	Asignación en Bs/BsF*	Asignación en Bs/BsF*	Asignación en Bs/BsF*
2002	2.054.902.540,17	168.122.560,00	356.033.009,92
2003	392.802.924,18	223.778.721,00	282.025.550,30
2004	2.806.825.133,95	372.524.733,00	755.829.284,00
2005	2.564.634.603,39	698.632.541,92	809.610.198,00
2006	3.203.393.006,38	625.163.526,49	907.863.821,00
2007	2.654.648.929,23	763.417.401,57	1.137.293.920,00
2008*	4.136.602,34	-	1.328.071,49
2009	1.410.476,70	-	1.124.202,41
2010	4.687.236,88	-	1.501.664,77
<b>TOTAL</b>	<b>BsF.23.911.523,00</b>	<b>Bs.2.851.549.483,98</b>	<b>BsF. 8.202.594,7</b>

Fuente: Consejo de Desarrollo Científico y Humanístico CONDES. Universidad del Zulia \*A partir del año 2008, expresado en bolívares fuertes. -TOTAL: 1280 programas y proyectos financiados durante el periodo 2002-2010. -Para el periodo 2008, 2009, 2010 y 2011 de acuerdo a comisión conjunta de CONDES, se decidió no abrir convocatoria para subvención a eventos científicos. -El Condes subvenciona 28 revistas científicas arbitradas

Partiendo de lo antes descrito, se debe puntualizar que este incremento del presupuesto otorgado a las publicaciones científicas, ha sido impulsado por la cantidad de revistas subvencionadas; pasando de 13 revistas en 1993, en las diferentes áreas de conocimiento, al apoyo a 28 revistas.



Es importante destacar que de las 28 revistas científicas arbitradas subvenciona, 21 están en el [Registro de Publicaciones Científicas y Tecnológicas Venezolanas](#) del [Fondo Nacional de Ciencia, Tecnología e Innovación \(Fonacit\)](#) y 7 de las 9 venezolanas están en el [Science Citation Index \(SCI\)](#) (Revista de la Facultad de Agronomía, Revista de Ciencias Sociales, Revista Científica, Revista Técnica, Revista Venezolana de Gerencia, Investigaciones Clínicas y Kasmera). Estas cifras revelan el compromiso y la importancia otorgada por la Universidad del Zulia a la difusión del conocimiento científico generado en sus espacios. Por otra parte se otorgó financiamiento a Asistencia a Eventos Nacionales e Internacionales hasta el año 2007, por un monto total de Bs.2.851.549.484 (ver tabla 2), a un total de 861 investigadores. A partir del año 2008, en reunión Conjunta de la Comisiones del CONDES, se decidió no otorgar este financiamiento debido al recorte presupuestario al cual fue sometida esta Dependencia.

Tabla 3: Participación de las Subvenciones Otorgadas Por el CONDES Respecto al Presupuesto Asignado. Años 2002-2010

Años	Presupuesto asignado al CONDES	Programas y proyectos		Asistencia a eventos nacionales e internacionales		Revistas Científicas	
	Asignación en Bs/BsF*	Asignación en Bs/BsF*	%	Asignación en Bs/BsF*	%	Asignación en Bs/BsF*	%
2002	3.000.000.000,00	2.054.902.540,17	68,49	168.122.560,00	5,60	356.033.009,92	11,87
2003	2.200.000.000,00	392.802.924,18	17,85	223.778.721,00	10,17	282.025.550,30	12,82
2004	5.279.706.275,00	2.806.825.133,95	53,16	372.524.733,00	7,06	755.829.284,00	14,32
2005	6.355.259.593,00	2.564.634.603,39	40,35	698.632.541,92	10,99	809.610.198,00	12,74
2006	3.663.633.195,00	3.203.393.006,38	87,44	625.163.526,49	17,06	907.863.821,00	24,78
2007	5.275.761.134,00	2.654.648.929,23	50,32	763.417.401,57	14,48	1.137.293.920,0	21,55
2008*	8.500.000	4.136.602,34	48,67	-	-	1.328.071,49	15,62
2009	3.500.000	1.410.476,70	40,30	-	-	1.124.202,41	32,12
2010	5.214.092	4.687.236,88	89,90	-	-	1.501.664,77	28,80
<b>TOTAL</b>		<b>BsF.25.911.523</b>		<b>Bs.2.851.549.484</b>		<b>BsF. 8.202.594</b>	

Fuente: Dirección General de Planificación Universitaria de la Universidad del Zulia (DGPLANILUZ), Consejo de Desarrollo Científico y Humanístico CONDES. Universidad del Zulia. Elaboración propia \*A partir del año 2008, expresado en bolívars fuertes

## REFLEXIÓN FINAL

La actividad científica en Venezuela atraviesa en los actuales momentos condiciones favorables para insertarse en la idea postmodernista, bajo una concepción transdisciplinaria e interinstitucional, donde apunta al desarrollo de un nuevo paradigma humanista; obligando a las universidades a cambiar su política de investigación, y considerar la actividad científica como elemento estratégico que permitirá que Venezuela forme parte del escenario mundial en cuanto a producción de conocimiento científico, para lo cual se plantea como política de Estado, impulsar la ciencia, tecnología e innovación para el desarrollo de proyectos que fortalezcan el aparato científico, tecnológico e industrial del país.

Donde la tendencia de investigar, producto de necesidades individuales, se ha ido minimizando, enfocando la atención hacia los nuevos escenarios que exige una mayor y sólida política de investigación orientada a dar respuesta a las necesidades de las comunidades; evidenciándose una serie de políticas y estrategias, que se han venido ejecutando como un esfuerzo por mejorar la calidad y pertinencia de las actividades de investigación, asumiéndola como la columna vertebral que debe sostener e impulsar el desarrollo del país. En este sentido, las universidades son los espacios propicios para desarrollar investigación con pertinencia social, para lo cual debe destinar de manera prioritaria, recursos para adelantar proyectos orientados a mejorar la calidad de vida de las comunidades. Estos recursos se canalizan a través de los Consejos de Desarrollo Científico, Humanístico y Tecnológicos, a quienes se les asignan presupuesto para apoyar la actividad de investigación. En el caso particular de la Universidad del Zulia, se tiene que el presupuesto asignado al Consejos de Desarrollo Científico y Humanístico



(CONDES) para el financiamiento de la investigación, debe ser incrementado debido a la insuficiencia del mismo para subvencionar las demandas de los investigadores, quienes acuden a otras instituciones y quienes en ocasiones recurren a autofinanciamiento como complemento para llevar a cabo tales iniciativas.

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Doctor en Ciencias Gerenciales. Profesor Asociado. Jefe del Departamento de Ciencias Humanas. Núcleo Costa Oriental del Lago Universidad del Zulia. Acreditado al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI) raraujove@yahoo.es

Doctora en Ciencias Gerenciales, Postdoctora en Ciencias de la Educación Superior. Profesora Titular. Instituto de Investigaciones de la Facultad de Ciencias Económicas y Sociales de la Universidad del Zulia (FCES-LUZ) Acreditada al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI) caterinaclemenza@yahoo.es

Doctora en Ciencias Gerenciales, Postdoctora en Ciencias Humanas. Profesora Titular Directora de la División de Investigación de la Facultad de Humanidades y Educación. Universidad del Zulia (CEDIP-LUZ). Editora de la Revista OMNIA. Acreditada al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI) lizcas8@gmail.com

Economista. Consejo de Desarrollo Científico y Humanístico (CONDES). Universidad del Zulia. jeffreyferrer2003@hotmail.com



# GEOGRAFÍA ECONÓMICA Y FLUJOS DE INVERSIÓN EXTRANJERA EN AMÉRICA LATINA

Juan G. Vanegas, Tecnológico de Antioquia  
Jorge A. Restrepo, Tecnológico de Antioquia  
Guberney Muñeton S., Universidad de Antioquia

## RESUMEN

*El artículo analiza los determinantes de los flujos bilaterales de inversión extranjera directa (IED) en algunos países de América Latina y, con base en la metodología de estimación de un modelo gravitacional de inversión, se incorporaron elementos que han sido abordados desde la Nueva Geografía Económica; se comparó y controló el peso de los factores que están directamente relacionados con la IED; se agregaron al análisis variables que dan cuenta de: (i) inversión potencial, como tamaño del mercado y tamaño comercial de los países y sus socios de inversión; (ii) factores que históricamente han estado arraigados y predeterminados a los países: la distancia geográfica, la existencia de fronteras, el idioma común; y (iii) factores institucionales y gubernamentales, generados mediante variables categóricas que explican las restricciones e incentivos a la inversión: la participación en acuerdos comerciales y de inversión, el otorgamiento de accesos preferenciales. El principal hallazgo determina que la distancia y las variables de inversión potencial juegan un papel determinante en la configuración de los patrones de inversión en algunos países de la región.*

**PALABRAS CLAVES:** inversión extranjera directa, nueva geografía económica, modelo gravitacional

## ECONOMIC GEOGRAPHY AND FOREIGN DIRECT INVESTMENT FLOWS IN LATIN AMERICA

### ABSTRACT

*Using a gravity investment model, this paper analyzes the determinants of bilateral foreign direct investment inflows (FDI) in some Latin America countries. It incorporates some elements that have been addressed by the New Economic Geography, comparing and controlling by the weight of the factors directly related to FDI. The analysis includes variables related to: (i) potential investment, such as the market and commercial size of the countries and their investment partners; (ii) predetermined and historically-rooted factors, such as geographic distance, frontiers, and common language; and (iii) dummies for institutional and governmental factors that explain restrictions and investment incentives, such as participation in trade and investment agreements, and the grants of preferential access. The paper finds that distance and potential investment variables play a role in shaping investment patterns in some countries of the region.*

**JEL:** C33, F21, R12

**KEYWORDS:** foreign direct investment, new economic geography, gravity model.

### INTRODUCCIÓN

El destino de recursos financieros en el enfoque espacial ubica algunos países de América Latina, región que, con pocas excepciones, ha mantenido bajas tasas de ahorro nacionales que han hecho depender a sus países del ahorro externo. Sin embargo, es solo desde los años 90, cuando se observan el incremento de



los flujos de capital en la región, específicamente los correspondientes a IED. Los principales factores que motivaron dicho incremento se pueden identificar a la luz de los debates económicos de finales del siglo XX, cuando la postura del libre mercado es acogida como forma de mejorar los resultados sociales y económicos; entonces, se privilegian los modelos de crecimiento económico que describían la liberalización de los flujos de capital sobre las formas de control estatal comunes en la primera mitad del siglo XX. Dicha evolución de los flujos evidencia la importancia del estudio de los principales factores que explican la IED, objeto de este trabajo al analizar los factores que determinan los flujos de inversión foránea, con énfasis en aquellos abordados por la Nueva Geografía Económica (NGE).

Ahora bien, dado que los flujos de IED circulan de un territorio a otro, se hace necesario que en los estudios de la NGE las variables de la geografía sean reconsideradas en las modelaciones en el contexto regional, puesto que son factores condicionantes de la configuración de los patrones de desarrollo, tanto regionales como nacionales. Se plantea una reconsideración puesto que en los años 90 los avances en las tecnologías de la información ayudaron a la profundización de los mercados financieros postulando como irrelevantes las variables de la geografía física, principalmente el territorio y la distancia, en la consolidación de los procesos económicos. Por tanto, la distancia como variable determinante de conexión de mercados perdía relevancia para los flujos de inversión y el territorio era considerado como un receptáculo de los procesos sociales, sin influencia en los procesos económicos.

El trabajo analiza los factores que influyen en los flujos de la IED en algunos países de América Latina, a partir del estudio empírico de determinantes económicos, geográficos e institucionales. Para ello se usa un modelo de panel de datos para cinco países de la región: Brasil, Chile, Colombia, México, y Perú, con información del periodo 1997-2009. Un hecho de importancia se desprende de las relaciones que se tejen alrededor del tema flujos de IED de los países seleccionados: el comportamiento de las tendencias de inversión bilateral sobre aquellos países que disfrutaban de acceso al mar, fronteras o dialectos comunes, poseen ventajas en cuanto a las dotaciones en recursos de explotación natural (minería, petróleo, gas, etc.), acuerdos de inversión y de comercio, entre otros. Este trabajo está organizado en la siguiente forma. La siguiente sección presenta la discusión de los flujos de IED y la NGE. Después se muestra la metodología de estimación. Los resultados empíricos y la discusión se desarrollan en la sección cuatro. La última sección presenta la conclusión general del estudio.

## REVISIÓN LITERARIA

Los fundamentos teóricos que dan explicación a la configuración de los flujos de IED y que, además, sustentan este trabajo, se basan en: i) teorías de la IED y ii) Nueva Geografía Económica (NGE). En las teorías de la IED se destaca que las corrientes microeconómicas y macroeconómicas permiten explicar la formación de los flujos de capital foráneos. Caves (1971) señaló que estos flujos se explicaban por la transferencia neta de recursos financieros en términos reales desde un país a otro y por la diversificación de las actividades de una firma foránea inserta en una industria nacional. Por su parte, Dunning (1980) partía de dos supuestos fundamentales para comprobar su hipótesis de la localización: i) el tamaño y características del mercado, y ii) producción y costos de transferencia.

Para los países latinoamericanos, Shatz (2001) y Kinoshita y Campos (2004) diferencian la IED en tres categorías: i) aquella orientada a la exportación, ii) aquella orientada a crear y mantener una porción del mercado, y iii) aquella para infraestructura. La primera, depende de los costos de inversión, los costos de producción y de transporte. Por su parte, la IED tipo II, o de acogida en el mercado, ésta determinada por el tamaño de éste, aunque la distancia del país inversionista juega un papel importante, al igual que la política comercial. Por su parte, las entradas de IED para infraestructura dependen básicamente del entorno regulador, debido a los altos costos sepultados que conllevan los proyectos de infraestructura.

Desde el enfoque de la NGE existen dos razones esenciales vinculadas entre sí y que reflejan la importancia de la geografía en la configuración de las relaciones económicas. En primera instancia los



países se encuentran distanciados geográficamente de las zonas económicas de influencia. Además, se presentan factores estructurales predeterminados que hacen que las naciones estén desbalanceadas en sus dotaciones factoriales, lo cual genera desventajas absolutas.

Luego, la distancia podría afectar los precios relativos de diferentes bienes, la rentabilidad relativa de diferentes actividades y el flujo de nuevas ideas y tecnologías en la región (Venables, 1999). Según la NGE, las economías de escala y los vínculos hacia atrás y hacia adelante de las empresas propician la concentración de la actividad económica que irradia el crecimiento de una nación. Con base en estos lineamientos, las firmas establecerán sus decisiones de emplazamiento dependiendo de una serie de consideraciones, entre las que destacan: i) tamaño del mercado, ii) cercanía entre firmas, iii) acceso a mercados y iv) factores que obstaculizan la concentración empresarial. Al final, la combinación de estos elementos, se mezcla con las barreras e incentivos a la inversión (Krugman, 1998; Henderson et al., 2000; Venables, 2002). Dentro de los trabajos empíricos que estudian la interacción para determinar la localización de la IED existe gran variedad de enfoques y aproximaciones.

En la revisión realizada se puede identificar el uso de la ecuación gravitacional con énfasis en el tema de la integración comercial (Vallejo y Aguilar, 2004); en la distancia y los factores cíclicos, como el riesgo, ciclo de los negocios y el crecimiento económico (Frenkel et al., 2004); en las características y políticas de los países en un mercado regional (Melendez y Abreu, 2006); las políticas implementadas por países y los procesos de privatización y regulación (Portillo, 2005); en los tratados bilaterales de inversión (Neumayer y Spess, 2005), en los efectos de las variables geográficas en particular la distancia (Martín y Turrión, 2003); en los costos de transportes y coordinación y temas de infraestructura con datos a nivel de firma que incluye (Shatz y Bobonis, 2007); y en las decisiones de inversión por parte de las firmas multinacionales (Talamo, 2007).

## METODOLOGÍA

El análisis empírico pretende extender nuestra comprensión de los determinantes de la IED en algunos países de América Latina incorporando variables adicionales que aproximan las relacionadas con la NGE en el proceso de modelación.

### Técnica de Estimación

Dado que los países latinoamericanos son heterogéneos entre sí se utilizará como método de estimación econométrica la técnica de datos de panel con efectos aleatorios (Baltagi, 2001) por país, para tratar de capturar la incidencia de las variables dicotómicas que se mantiene constante en el tiempo (Bergstrand, 1985; Hutchinson, 2002; Bun y Klaassen, 2002). La siguiente es la ecuación matemática que se estimará (Ecuación 1):

$$\ln (IED_{dot}) = \hat{\sigma}_0 + \hat{\sigma}_1 \ln (PIB_{dt}) + \hat{\sigma}_2 \ln (PIB_{ot}) + \hat{\sigma}_3 \ln (POB_{dt}) + \hat{\sigma}_4 \ln (POB_{ot}) + \hat{\sigma}_5 \ln (DIS_{do}) + \hat{\sigma}_6 \ln (COM_{dot}) + \hat{\sigma}_7 IRN_{dt} + \hat{\sigma}_8 INS_{do} + \hat{\sigma}_9 FRO_{do} + \hat{\sigma}_{10} IDI_{do} + \hat{\sigma}_{11} TLC_{do} + \hat{\sigma}_{12} TBI_{do} + T_t + \varepsilon_{dot} \quad (1)$$

Los índices inferiores *d* y *o* hacen referencia al país destino de los flujos de inversión y a los países origen de esos flujos, respectivamente, y el sufijo *t* indica la temporalidad (1997-2009). La variable independiente *IED* son los flujos de inversión extranjera entre el país latinoamericano y los países origen de la inversión. Las variables independientes hacen alusión a: *PIB* Producto Interno Bruto, *POB* población, *COM* comercio bilateral, *DIS* distancia física en kilómetros entre ciudades capitales, *IRN* índice que mide intensidad de los recursos naturales en el país destino, *INS* índice que mide institucionalidad en el país destino; luego aparecen un conjunto de variables categóricas que toman el valor de 1 (uno) sí: *FRO* el país comparte frontera con su otro par de inversión, *IDI* si comparten el mismo idioma, *TLC* si los países hacen parte de un acuerdo comercial; *TBI* si tienen firmado un tratado



bilateral de inversión; y 0 (cero) en otro caso. Se incluye la variable  $Tt$  como variable de tendencia para controlar por flujos de inversión crecientes. Los  $\delta_i$  son los coeficientes de cada una de las variables dependientes. Finalmente, el símbolo  $\varepsilon_{dot}$  corresponde al término de perturbación que se supone es independiente e idénticamente distribuido (iid).

### Variable Dependiente

La variable de interés son los flujos bilaterales de inversión extranjera directa (millones de dólares) para los principales países de la región que publican información lo suficientemente desagregada a nivel de país: Brasil, Chile, Colombia, México y Perú. Operativamente es necesario expresar estos flujos en logaritmos naturales y realizar una transformación semi-logarítmica (Ecuación 2) por la presencia de entradas con valores cero o negativos.

$$IED = \text{signo}(IED) * \ln(1 + |IED|) \quad (2)$$

### Variables explicatorias

El Producto Interno Bruto (PIB) y el tamaño total de la población se toman como las variables que dan cuenta del tamaño del mercado. Como medida del tamaño del comercio internacional se usa la suma de exportaciones e importaciones bilaterales. También se construye un índice de recursos naturales dada la importancia de éstos para atraer inversión. La distancia física se mide en kilómetros desde la ciudad capital del país destino hasta la ciudad capital del socio de inversión, utilizando el método de *as the crow-flies*. La información de acuerdos comerciales, áreas de libre comercio y tratados bilaterales de inversión se modela mediante variables categóricas. Por último, para medir la calidad institucional y estabilidad política se usó el índice de restricciones políticas (POLCON).

## **RESULTADOS Y DISCUSIÓN**

Siguiendo los planteamientos de Frenkel et al (2004), el análisis empírico parte de la idea de que los flujos de inversión que llegan a los países destino dependen de las especificidades de éstos, y junto con las fuerzas gravitacionales son importantes en dar una explicación de los mismos entre países. La Tabla 2 resume los principales resultados de las distintas estimaciones realizadas. En su acepción básica, la ecuación gravitacional presenta una alta significancia estadística y los signos correctos, positivos para la producción interna bruta de los países origen y destino, y negativa para la distancia entre éstos (columna 1). Al incluir los efectos fijos de los países origen y destino, así como los efectos temporales, las variables mantienen tanto los signos esperados como la importancia estadística, y el poder explicativo del modelo mejora ostensiblemente (columna 2). Dos hechos vale la pena destacar de este último resultado: i) los efectos temporales son significativos, por lo que hay evidencia de que los factores cíclicos presentan perturbaciones sobre los flujos de inversión en la muestra de países analizada en su conjunto, y ii) los efectos fijos de los países origen y destino en su mayoría no son significativos, por lo que no poseen suficiente poder explicativo para actuar como variables explicatorias adicionales y complementar las usadas en los modelos gravitacionales.

Hay que destacar que con estos hallazgos se tienen bases para plantear un modelo gravitacional ampliado, en el que se incluyen los efectos temporales y los efectos país destino y se dejan de lado los efectos país origen (estos resultados se muestran en la Tabla 2, columna 3). De nuevo el PIB y la distancia mantienen su poder explicativo, aunque ahora la población ya no lo es más. Las nuevas variables incluidas se encuentran dentro de los límites de la significancia estadística, a excepción del idioma y el área de libre comercio, aunque la bondad de ajuste del modelo se reduce de 33,7% a 21,5%, así como los grados de libertad. Además, se aprecia que los recursos naturales, la estabilidad política, la contigüidad y los acuerdos bilaterales de inversión están relacionados de forma negativa con los flujos de inversión. Una interpretación de estos resultados inesperados puede ser que los inversores mueven sus posiciones hacia nuevas oportunidades, en relación con las diferentes actividades económicas y su rentabilidad esperada.



La mayoría de los flujos de capital son operados por países distantes a los de la región, lo cual se complementa con el impacto negativo de la distancia y, probablemente, con las reformas específicas en ciertas esferas políticas y económicas. Si bien existen incentivos y tratados específicos para estimular la inversión, pueden estar desarticuladas e incidir negativamente en la toma de decisiones de inversión.

Por último, el modelo aumentado presenta dos especificaciones adicionales (columnas 4 y 5). Los resultados en los signos, significación y ajuste son similares al anterior. La única diferencia característica que sobresale cuando se controlan por los efectos del país receptor es que la importancia estadística de la variable institución y de comunicación se intercalan. Así, sino se controlan por efectos país destino, la variable idioma llega a ser significativa y se relaciona de forma negativa con la inversión, por lo que puede ser vista como una limitante en el aumento de los flujos. Ahora, si se controla por los efectos de país, dicha variable no es significativa y la variable de estabilidad política sí lo es.

Tabla 2: Resultados de las Estimaciones Gravitacionales

		Especificación				
		1	2	3	4	5
$\hat{\alpha}_0$	Constante	-4.923 (0.397)	-67.969** (0.017)	0.547 (0.928)	4.314 (0.477)	-3.378 (0.608)
$\hat{\alpha}_1$	PIB	0.251*** (0.003)	1.580*** (0.006)	0.177** (0.023)	0.165** (0.044)	0.175* (0.063)
$\hat{\alpha}_2$	Población	0.368*** (0.001)	0.486*** (0.000)	0.078 (0.524)	0.138 (0.246)	0.014 (0.921)
$\hat{\alpha}_3$	Distancia	-0.987* (0.076)	-2.259*** (0.010)	-2.218*** (0.001)	-2.643*** (0.000)	-2.118*** (0.002)
$\hat{\alpha}_4$	Comercio	-	-	0.709*** (0.000)	0.821*** (0.000)	0.795*** (0.000)
$\hat{\alpha}_5$	IRN	-	-	-1.618*** (0.008)	-1.319*** (0.000)	-1.372*** (0.000)
$\hat{\alpha}_6$	Polcon	-	-	-3.894** (0.038)	0.673 (0.441)	-2.918* (0.060)
$\hat{\alpha}_7$	Frontera	-	-	-2.345* (0.094)	-2.828* (0.054)	-2.351* (0.088)
$\hat{\alpha}_8$	Idioma	-	-	-1.359 (0.155)	-2.457** (0.011)	-1.323 (0.173)
$\hat{\alpha}_9$	TLC	-	-	-1.593 (0.327)	-1.939 (0.248)	-1.500 (0.349)
$\hat{\alpha}_{10}$	TBI	-	-	-2.205*** (0.009)	-3.976*** (0.000)	-2.742*** (0.000)
$\alpha_1$	Brasil	-	4.519*** (0.000)	4.113** (0.017)	-	7.678*** (0.000)
$\alpha_2$	Chile	-	0.817 (0.594)	1.235 (0.494)	-	4.848*** (0.000)
$\alpha_3$	Colombia	-	1.903 (0.163)	-0.704 (0.543)	-	3.473*** (0.002)
$\alpha_4$	México	-	-	-	-	4.054*** (0.001)
$\alpha_5$	Perú	-	-2.783 (0.107)	-4.487*** (0.008)	-	-
Observaciones		2.981	2.981	2.379	2.379	2.379
R2 (overall)		0.052	0.337	0.215	0.175	0.175

\*, \*\*, \*\*\* Denota significancia al 10, 5 o 1%, respectivamente. P-valores entre paréntesis. (1) Ecuación gravitacional básica. (2) Ecuación gravitacional básica controlando por características de los países origen y destino y efectos temporales. Ver en el anexo las estimaciones para las variables de tiempo y país origen. (3) Ecuación gravitacional aumentada controlando por características de los países origen y destino y efectos temporales. Ver en el anexo las estimaciones para las variables de tiempo. (4): Ecuación gravitacional aumentada sin controlar por características de los países origen y destino y efectos temporales. (5): Ecuación gravitacional aumentada incluyendo efectos aleatorios y controlando por características del país destino.

En síntesis, es importante hacer notar que a medida que se transitaba de un modelo simple gravitacional a un modelo más complejo y con efectos de control e interacción, el tema de la distancia cobraba cada vez más importancia no solo en significancia sino en efectos negativos sobre los flujos de inversión, en tanto que el tamaño del país, medido por el PIB, si bien continuó siendo una variable relevante, su impacto positivo se redujo moderadamente.



## CONCLUSIÓN GENERAL

El objetivo de este estudio consistió en analizar los principales determinantes de los flujos de inversión extranjera directa hacia algunas de las principales economías de América Latina, con el uso de un modelo gravitacional. Los efectos de tiempo y efectos específicos de los países receptores fueron factores importantes en la bondad de ajuste de los modelos. El análisis de los flujos de inversión hacia Brasil, Chile, Colombia, México y Perú confirmó el fuerte y significativo impacto negativo de la distancia entre éstos. Asimismo, se probó el gran impacto positivo que tiene sobre éstos el tamaño de mercado y comercial. De esta forma, los planteamientos básicos gravitacionales se cumplen. Cuando se involucran aspectos adicionales en estas ecuaciones, las condiciones anteriores se siguen cumpliendo, aunque los nuevos elementos no presentan los signos esperados que han mostrado otros trabajos similares (por ejemplo, Neumayer y Spess, 2005). En este sentido, se evidencia que los recursos naturales, la estabilidad política, la contigüidad y los acuerdos bilaterales de inversión están relacionados, de forma negativa, con los flujos de inversión.

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## BIOGRAFÍA

Juan Gabriel Vanegas es profesor en la Facultad de Ciencias Administrativas y Económicas en el Tecnológico de Antioquia. Economista y Magíster en Economía de la Universidad de Antioquia. Contacto: jg.tecnologico@gmail.com.

Jorge Aníbal Restrepo es profesor vinculado en la Facultad de Ciencias Administrativas y Económicas en el Tecnológico de Antioquia. Estudiante doctorado en Internacionalización de la Empresa de la Universidad de San Pablo CEU, Ingeniero Administrador de la Universidad Nacional y Magíster en Administración de la Universidad Eafit. Contacto: gifatdea@gmail.com.

Guberney Muñeton es Coordinador de Planeación del Programa de Medellín Solidaria. Economista y Magíster en Estudios Socioespaciales de la Universidad de Antioquia. Contacto: guberney@gmail.com.



# OPINIÓN DE LOS CLIENTES SOBRE LA CALIDAD DE SERVICIO PRESTADA POR LAS EMPRESAS DE TELEVISIÓN POR SUSCRIPCIÓN DEL ESTADO ZULIA. VENEZUELA

Caterina Clemenza, Universidad del Zulia

Omar Galbán, Universidad del Zulia

Rubén Araujo, Universidad del Zulia

Orlando Cuicar, Universidad del Zulia

## RESUMEN

*En la ponencia se analiza la opinión de los clientes sobre la calidad de servicio prestada por las empresas de televisión por suscripción. La investigación es descriptiva con diseño transeccional, no experimental y de campo, la cual fue desarrollada en el Municipio Maracaibo del Estado Zulia, tomando en cuenta la concentración de suscriptores y la ubicación de las sedes principales de las empresas dedicadas al ramo, específicamente: Inter, Net Uno, DirecTV y Movistar. El instrumento de recolección de datos estuvo constituido por un cuestionario estructurado, validado por expertos en la variable de estudio, y aplicado a una muestra de 272 personas. La confiabilidad del instrumento se determinó a través del coeficiente de Alpha Cronbach ubicándose en 0,89. Los resultados indican que los suscriptores muestran mayor interés sobre aquellas operadoras que ofrecen mayor cantidad en número de canales para tener al alcance las suficientes opciones que permitan adaptarse al grupo familiar, así como aquellas que ofrecen precios promocionales; en este sentido las necesidades de los clientes están satisfechas. En cuanto a la percepción del servicio, los atributos que evidenciaron opiniones positivas fueron: la recepción y la hospitalidad, atención personalizada, trato especial, clima de seguridad, diversidad de maneras de pago del servicio, respuesta ante las fallas en la programación. Mientras que aspectos como la respuesta ante reclamos y confianza en la facturación, las valoraron de manera positiva pero por debajo de la media. Se recomienda robustecer la estructura tecnológica, mitigar los tiempos de atención en relación a instalación y reclamos, rediseñar las áreas de estacionamiento y llevar a cabo estudios de mercado para la localización de nuevos centros de atención, reforzar la imagen de la empresa en función de su marca, renovar constantemente la funcionalidad del servicio y promover la inclusión de nuevos productos de valor agregado adaptado a las necesidades actuales.*

**PALABRAS CLAVE:** calidad de servicio, percepción de los clientes, necesidades de los clientes, empresas de Televisión por Suscripción

## CUSTOMER REVIEWS ABOUT THE QUALITY OF SERVICE PROVIDED BY TELEVISION COMPANIES BY SUBSCRIPTION OF THE STATE ZULIA. VENEZUELA

### ABSTRACT

*The paper analyzes the customer feedback on the quality of service provided by the subscription TV companies. The research design is descriptive transactional, non-experimental and field, which was developed in the Municipality Maracaibo, Zulia State, taking into account the concentration of subscribers and the location of the headquarters of companies engaged in the industry, specifically: Inter*



, Net One, DirecTV and Movistar. The data collection instrument consisted of a structured questionnaire validated by experts in the study variable, and applied to a sample of 272 people. The reliability of the instrument was determined through Cronbach Alpha coefficient standing at 0.89. Results indicate that subscribers are more concerned about those operators offering more number of channels in order to have enough affordable options to suit the household as well as those offering promotional prices in this sense the needs of customers are satisfied. As for the perception of the service, the attributes that showed positive ratings were: the reception and hospitality, personal attention, special treatment, safety climate, variety of ways to pay for the service, response failures in programming. While aspects of response to complaints and confidence in billing, positively evaluated but below average. It recommends strengthening the technological structure, mitigate service times in relation to installation and claims, redesigning the parking areas and conduct market research to locate new centers, reinforcing the image of the company in terms of its brand, constantly renewing service functionality and promote the inclusion of new value added products adapted to current needs.

**JEL:** M10

**KEYWORDS:** Service quality, customer perception, customer needs, Subscription Television Companies

## INTRODUCCIÓN

Hoy día la calidad de servicio se ha convertido en pilar fundamental para el desarrollo de una empresa, su puede decir que ha pasado a ser la base para mantener una organización en el tiempo y sin duda alguna para su crecimiento, según Tschohl (1994), puede ser indirectamente una acción de ventas que estimula a los clientes a mantenerse leales y a reincidir en la compra de los productos por la satisfacción del servicio prestado. Este valor que ha tomado en la actualidad la calidad de servicio no ha sido fortuito, ha sido el resultado de la evolución que actualmente experimenta la humanidad abarcando aspectos de índole cultural, social, económico y muy especialmente tecnológico, que de forma global conllevan a cambios directos en cada individuo condicionando sus necesidades.

Estos cambios constantemente crecientes son los que hacen que los usuarios sean más exigentes a la hora de demandar un servicio que logre cubrir sus aspiraciones, mucho más aún cuando de por medio existe un coste que debe ser cancelado. Sobre ese nivel de exigencia es que las empresas han volcado su atención, se han dado cuenta que la manera de captar y mantener un cliente es satisfacerlo desde el momento en que se establece un primer contacto ofreciendo una atención personalizada enfocada a los intereses directos de quien se acerca en búsqueda del servicio. Bajo un ambiente de competitividad el sector de telecomunicaciones no se ha quedado atrás y más aun cuando el desarrollo tecnológico avanza de manera vertiginosa, sobre este crecimiento las empresas involucradas en el rubro se han apoyado para ofrecer innovaciones que atraigan la atención de sus consumidores bien sea a través de la incorporación de nuevos productos que repuntan en vanguardia o a través del desarrollo continuo de aquellos productos ya existentes sobre los cuales se agregan atributos que le confieren cualidades atractivas y lo hacen permanente en el tiempo. Producto de esta lucha constante entre empresas del sector por superarse unas a otras y conseguir destacarse con elementos diferenciadores siempre pensados y concebidos para el usuario, es que se desenvuelve el entorno que actualmente se vive, mientras más aspectos se abarquen en sentido a la satisfacción del cliente mas se hace competitiva la empresa y en consecuencia los resultados obtenidos en rentabilidad serán mucho mejores que las del resto.

Bien se sabe que al hablar de telecomunicaciones se habla de una amplia gama de medios que la conforman entre ellos la telefonía celular, el Internet y la televisión por suscripción, cada uno de manera independiente con su grado de desarrollo en nuestro territorio nacional. En la última década la modernización de las telecomunicaciones ha tenido un crecimiento importante, pero el desarrollo



progresivo del sector se ha producido por etapas de acuerdo con los tipos de servicio, de manera que se potenció primero la telefonía celular, la televisión por suscripción en segundo lugar y más recientemente la oferta de conexiones a internet. Por lo general son estos tres servicios los que ofrece una empresa de telecomunicaciones, tales son los casos de Inter, Net Uno, DirecTV y Movistar en Venezuela, quienes han estado en el mercado desde hace 13 años en promedio, en principio todas comenzando con un producto en específico y que progresivamente fueron incorporando el resto hasta disponer de la red completa de los servicios señalados, muy recientemente la televisión por suscripción en el caso de Movistar quien se ha tenido que enfrentar a un contexto considerablemente dificultoso en lo que a penetración del mercado se refiere, tomando en cuenta el posicionamiento del resto de sus competidores específicamente en dicho servicio. La penetración de la televisión por suscripción, de acuerdo con las estimaciones de la Comisión Nacional de Telecomunicaciones (Conatel), fue de 37% al cierre del tercer trimestre de 2011 lo que revela un crecimiento sostenido. En términos de sintonía la TV paga se ubica en 36% según diversas mediciones, aún duplicada por la TV abierta, pero en franco proceso en expansión, debido a la ruptura de algunas barreras que han impedido una mayor masificación, como las dificultades de acceso geográfico de las plataformas tecnológicas y los precios finales (Gerente, 2012).

En la región zuliana este mercado se ha expandido notablemente en los últimos años, estas cuatro empresas operadoras constantemente luchan por alcanzar un mayor número de suscriptores y conseguir el liderazgo a través de estrategias gerenciales, innovación y una serie de medios que proporcionan valor agregado al servicio prestado. Para ello se han apoyado para lograrlo en la calidad de servicio como elemento competitivo especialmente en la ciudad de Maracaibo donde se concentra una alta densidad de población. Ofrecer a sus clientes elementos diferenciadores en la prestación del servicio se ha tornado el eje central como estrategia de marketing y promoción así como lo indica Acker (2004), en el mercado actual la imagen que tiene la competencia es tan importante como la propia. En ocasiones hasta más importante, por lo cual para posicionarse en la mente del consumidor es necesario saber cómo está la competencia y cuál será la manera más apropiada de compararse con ella, considerando los niveles de diferenciación, teoría que se apoya en los comentarios de Kotler y otros (2004), quien agrega, para tener éxito en el mercado actual las empresas deben convertirse en auténticas expertas, no solo en la gestión del producto sino también en la gestión de las relaciones con los clientes, superando así a sus competidores.

Los argumentos antes expuestos motivan al desarrollo de esta investigación con el propósito de hacer un análisis desde la perspectiva del consumidor de la calidad de servicio prestada por las empresas de Televisión por Suscripción.

## CONSIDERACIONES METODOLÓGICAS

La investigación desarrollada es de carácter descriptiva. El diseño de investigación fue de campo, transeccional y no experimental. Por otra parte, el universo de estudio estuvo conformado por todas aquellas personas naturales usuarios de las empresas de televisión por suscripción con cobertura en Maracaibo, por ser este el municipio que concentra la mayor población del Estado Zulia y por contener inmerso en su área las sedes principales de las organizaciones seleccionadas Net uno, Inter, DirecTV y Movistar. Mientras que la población objeto de estudio estuvo constituida por todos aquellos sujetos que cumplieron, para el momento de observación de la variable, con las siguientes condiciones: a) se encuentra en el municipio Maracaibo, b) es usuario activo del servicio de televisión por suscripción, d) es el usuario principal, aunque no sea titular. El número de personas que cumplen con estas condiciones es un valor difícil de determinar, tomando en cuenta que existen limitaciones para obtener un listado de todos los usuarios del municipio Maracaibo por parte de los proveedores, las asociaciones del sector de telecomunicaciones y entes reguladores, en consecuencia se contempla la idea de una población infinita. Se calculó el tamaño muestra, obteniéndose un total de 272 personas.

Determinado el tamaño de la muestra se aplicó un muestreo no probabilístico por cuotas, considerando el horario de atención de las sedes principales de las cuatro empresas de Televisión por Suscripción. Se fijó



una cuota en partes iguales de forma proporcional siendo ello 68 individuos para cada una de las cuatro empresas de televisión por Suscripción. Para la recolección de datos se diseñó un instrumento constituido treinta y dos (32) preguntas a los fines de evaluar los indicadores de estudio. El cuestionario se aplicó a una población bastante homogénea, con niveles similares y problemática semejante. Se empleó la escala tipo Likert donde se presenta cada afirmación y se solicita al sujeto que externé su reacción eligiendo una de las cinco opciones lo cual permitió calificar al objeto de actitud que se está midiendo. Dicho instrumento fue validado por cinco (5) expertos quienes evaluaron la correspondencias de los ítems / preguntas con relación a los objetivos planteados y a las variables de estudio planteadas. La confiabilidad del instrumento se determinó a través del coeficiente de Alpha Cronbach ubicándose en 0,89.

## RESULTADOS DEL ESTUDIO

A continuación se exponen los resultados obtenidos con la aplicación del instrumento diseñado para analizar la opinión de los clientes sobre la calidad de servicio prestada por las empresas de televisión por suscripción. Se estableció un baremo para la dimensión necesidades, el cual se presenta en la tabla 1 y otro para las dimensiones: expectativas y percepción (ver tabla 2)

Tabla 1: Baremo Para las Necesidades

Rango	Necesidades
1,00 - 1,80	No satisfecha
1,81 - 2,60	
2,61 - 3,40	
3,41 - 4,20	Satisfecha
4,21 - 5,00	

Fuente: Elaboración propia

Tabla 2: Baremo Para las Expectativas y la Percepción

Rango	Expectativas y Percepción
1,00 - 1,80	Desfavorable
1,81 - 2,60	
2,61 - 3,40	
3,41 - 4,20	Favorable
4,21 - 5,00	

Fuente: Elaboración propia

*Necesidades de los clientes:* En la tabla 3 se observan las necesidades de los clientes considerando los indicadores diversidad, atributos, disponibilidad y beneficios. Se evidencia que el indicador con mayor valor resultó ser la diversidad en el servicio de Televisión por Suscripción, traducido ello en el grado de interés por parte de los usuarios en contar con buen número de opciones para elegir programación infantil, musical, de entretenimiento, salud, hogar, así como también canales y horarios adaptados a cada uno de los miembros del grupo familiar. Por su parte el indicador con tendencia desfavorable resultó ser la disponibilidad del servicio, afectado directamente por el factor tiempo, hoy día convertido en una necesidad primordial por parte de los clientes al momento de contratar servicios.

Tabla 3: Necesidades de los Clientes

Indicadores	Satisfecha	No Satisfecha
Diversidad	4,26	-
Atributos	3,96	-
Disponibilidad	3,72	-
Beneficios	3,96	-
<b>Total</b>	<b>3,98</b>	-

Fuente: Elaboración propia



Sobre esta necesidad Monges y Escorche (2011), hacen referencia a los comentarios expuestos por Juan Carlos Amaro, Vicepresidente Comercial y Negocios de DirecTV, “Hoy en día la cantidad y variedad de canales es el principal impulso que tiene la industria de la TV paga. Añadido a eso tiene un periférico llamado tecnología, otro que es el precio o costo y un servicio postventa, apostando a ello es lo que nos va a permitir seguir siendo líderes en el mercado”.

Al hablar de los paquetes ofrecidos por las empresas de Televisión por Suscripción el 47,04% de los encuestados aseguran que la programación incluida está adaptada a sus necesidades en referencia a edades (niños / adolescentes / adultos), así como también el 35,93% expresó casi siempre estar cubiertas sus necesidades en este sentido. Solo un 2,22% manifestó casi nunca cubrir sus necesidades. En cuanto a las necesidades de servicios adicionales, a los que actualmente el mercado competitivo ofrece como recurso de valor agregado al servicio propio, se evidenció opiniones divididas, donde el 38,15% consigue siempre una serie de beneficios, 28,15% casi siempre lo consigue y solo 27,41% algunas veces.

Los productos y servicios de DirecTV, por ejemplo, se han convertido en uno de los principales diferenciadores, comentan Monges y Escorche (2011), gracias a ellos se ha logrado que las personas disfruten de una experiencia de otro nivel. Sobre ello agregan, el primero que dio el vuelco fue el sistema prepago, posteriormente apareció el codificador que permite grabar, pausar, retroceder y adelantar la programación, también el contenido de alta definición con tecnología HD, la cantidad de posibilidades que tiene el cliente a través del control remoto como guía de programación y entre otros el portal donde solo con registrarse el suscriptor puede activar paquetes de programación, contratar películas, solicitar asistencia técnica, consultar su saldo, y todo lo que está asociado al servicio posventa.

El tiempo de respuesta para la activación del servicio constituye un factor básico en el que las empresas de Televisión por Suscripción deben tener en cuenta para satisfacer la necesidad del cliente de forma breve, dicha experiencia generará un juicio de valor sobre la calidad de servicio. En función de ello, el 40,37% de usuarios que respondieron algunas veces cubrir sus necesidades sobre el tiempo empleado para disponer del servicio y el 27,78% casi siempre, tan solo un 2% dijo nunca. La contratación de servicios de Televisión por Suscripción involucra una serie de productos necesarios para la operatividad del mismo, por ejemplo las antenas y codificadores en el caso de Televisión Digital y cable en el caso de Televisión por Cable valga la redundancia. Estos elementos son piezas fundamentales dentro del proceso de activación y su disponibilidad puede o no afectar el proceso del servicio a prestar. Basado en ello un 80,37% de encuestados, afirmaron haber encontrado los productos necesarios para la instalación del servicio, cubriendo así su necesidad de disposición inmediata.

Una vez solicitado y activado el servicio en el Centro de Atención al Cliente le sigue la fase de instalación en la residencia del suscriptor, la cual generalmente está a cargo de empresas subcontratadas por las empresas de Televisión por Suscripción. Al respecto un 49,63% de encuestados respondieron ser rápido en la instalación algunas veces, un 14,44% siempre y solo un 2% no cubrió su necesidad de rapidez.

Según Lovelock (2009), los clientes ocupados ahora esperan que los servicios estén disponibles cuando lo necesitan y no cuando le convenga al proveedor, es probable que se tengan expectativas del tiempo que toma completar cierta tarea si ya se ha utilizado algún tipo de servicio relacionado, por ellos los comerciantes de servicios deben entender las prioridades y limitaciones de tiempo de los clientes, así como también de descubrir nuevas formas de competir en rapidez. Por último, la prestación del servicio constante sin interrupciones de señal suele ser un factor de suma importancia para los usuarios de la Televisión por Suscripción. Esto se refleja en el alto porcentaje de satisfacción, traducido ello en 78,89% de encuestados que respondieron disponer de un servicio ininterrumpido. Solo un 6,30% respondió cierto descontento sobre este indicador.



### Expectativas de los Clientes

Los resultados obtenidos en cuanto a las expectativas, se ven en la tabla 4, en cuanto a indicadores de referencia, comunicación, experiencia, apariencia y precio. Solo las expectativas de referencia, resultaron desfavorable con un valor de 3,20, entendiéndose esto como la influencia del grupo social al cual estamos día a día vinculados y relacionados, dejando claro que los comentarios transmitidos de una a otra persona crean expectativas que posteriormente al uso del servicio pueden resultar afectadas de forma negativa.

En un nivel medio se ubican las expectativas relacionadas al servicio deseado influenciado por referencias de terceras personas y comunicación generada por las empresas de Televisión por Suscripción con un valor de 3,70. El precio también forma parte de este último valor constituyendo un elemento que medianamente crea expectativas en los usuarios.

Tabla 4: Expectativas de los Clientes

Indicadores	Favorable	Desfavorable
Referencia	-	3,20
Comunicación	4,00	-
Experiencia	4,33	-
Apariencia	4,38	-
Precio	3,91	-
<b>Total</b>	<b>4,16</b>	<b>3,20</b>

Fuente: *Elaboración propia*

Los comentarios recibidos de otros usuarios sobre la prestación del servicio por las empresas de Televisión por Suscripción generan expectativas del servicio esperado, muestra de ello es lo reflejado en las respuestas donde el 35,19% de los encuestados casi siempre resultan influenciados por tales comentarios, acompañado de un 29,36% que respondieron solo algunas veces. Un 12,22% no les afecta en lo absoluto y no toman en cuenta los comentarios de otros usuarios. Las imágenes publicitarias también constituyen otro factor influenciador de expectativas, tienen un impacto altamente positivo desde el punto de vista de los encuestados, de ellos el 47,41% lo confirmó casi siempre, el 23,33% algunas veces y el 21,11% siempre lo consideraron así.

Por otra parte se evidenció el alto nivel de expectativa que pueda generar la comparación del servicio esperado con el servicio anteriormente disfrutado en experiencias anteriores, bien sea con la misma empresa de Televisión por Suscripción contratada o con otra operadora obviamente del mismo ramo de telecomunicaciones. El 92,22% de los suscriptores encuestados confirmaron siempre y casi siempre sus expectativas satisfechas en este sentido. La apariencia del personal de atención también suele ser una fuente que genera expectativa desde el primer momento en que se establece contacto, crea una impresión que de antemano puede llevar a los usuarios a crear un juicio de valor bien sea positivo o negativo sobre la calidad de servicio. El 44,81% de los encuestados aseguran que la apariencia casi siempre es aceptable, un 42,22% siempre y solo un 12,96% algunas veces.

Las instalaciones de las empresas de Televisión por Suscripción también deben ser cuidadas, todo aquel espacio al alcance de los usuarios crea una imagen y en consecuencia expectativa que pueden afectar la satisfacción plena sobre el servicio esperado. El 55,93% de los encuestados lo considera así, sus experiencias siempre han sido satisfactorias al enfrentarse a una buena apariencia, en contraste a un 4,07% quienes respondieron solo algunas veces. Zeithaml y Col. (2009), agrega al respecto, los consumidores juzgan la calidad de los servicios muchas veces por la calidad de los alrededores físicos donde se entrega el servicio, ello representa la imagen del servicio, en particular para clientes nuevos cuando por primera vez visitan los centros de atención.



El precio según Zeithaml y Col. (2009), es un elemento de carácter explícito que conduce a inferencias sobre lo que debería ser y será el servicio, en general mientras más alto y más impresionante son los tangibles el cliente esperará más del servicio, se piensa que al pagar un precio más alto se debería proporcionar un servicio de mayor calidad y una mejor cobertura. Al respecto, se observó un 56,30% de suscriptores que contestaron recibir un servicio casi siempre acorde al precio pagado y un 22,59% siempre acorde. Solo un 2,22% estuvo en desacuerdo y respondieron nunca ser acorde el precio con el servicio recibido. Para los proveedores, comenta al respecto Lovelock (2009), la estrategia de fijación de precios es el mecanismo financiero a través del cual se genera el ingreso, con el fin de compensar los costos del encuentro del servicio y crear un excedente de ganancia. La estrategia de fijación de precios es muy dinámica ya que se ajusta con el paso del tiempo de acuerdo a factores como el tipo de cliente, el momento y lugar de entrega, el nivel de la demanda y la capacidad disponible.

### Percepción de los Clientes

Sin duda alguna la percepción de los clientes sobre las empresas de Televisión por Suscripción es altamente favorable, así lo demuestran los resultados obtenidos sobre esta dimensión, mostrados en la Tabla 5. El valor total 4,07 demuestra el punto de vista favorable de los clientes encuestados sobre la facturación de los servicios, los medios de pago, los alcances de información, los consejos, el recibimiento, la hospitalidad y el confort, todos involucrados en el proceso de atención, desde el momento en que usuario ingresa a las instalaciones de la organización hasta el momento de su retiro, básicamente el proceso de atención en sí mismo.

Al considerar las percepciones, dicen Zeithaml y Col. (2009), se debe tomar en cuenta los encuentros únicos de los clientes, específicos de una transacción, y los encuentros globales basados en experiencias acumuladas, con ellos se pueden diagnosticar problemas del servicio y hacer cambios inmediatos para asegurar la satisfacción del cliente, una satisfacción en la que el usuario sienta la equidad y la imparcialidad en el momento de la atención. Una de las consultas que suelen hacer los usuarios de Televisión por Suscripción es lo referente a sus saldos por concepto de renta básica u otros cargos adicionales, sobre ello, un 44,81% de suscriptores están complacidos en este sentido, quienes casi siempre reciben la información de forma rápida por parte del personal que labora en la empresa afiliada y un 38,15% siempre. Los clientes de hoy son los más preocupados por el tiempo, asegura Lovelock (2009), tienen más prisa y consideran que deben evitar perder el tiempo.

La percepción de los suscriptores sobre la variedad de medios para realizar el pago de los servicios contratados, opciones como el pago por taquilla, vía transferencia, depósito bancario, débito directo, débito online, entre otros son ofrecidos actualmente por las empresas de Televisión por Suscripción. Los clientes perciben cada vez más facilidad y comodidad para pagar cuando han adquirido una gama amplia de servicios, en este sentido, el 48,52% respondió contar casi siempre con opciones que facilitan su pago, un 35,93% siempre y solo un 2,22% casi nunca.

Tabla 5: Percepción De Los Clientes

Indicador	Favorable	Desfavorable
Facturación	4,13	-
Pago	4,14	-
Información	4,04	-
Consejo	3,80	-
Recepción	4,41	-
Hospitalidad	4,32	-
Seguridad	4,19	-
Imprevistos	3,56	-
<b>Total</b>	<b>4,07</b>	-

Fuente: Elaboración propia



El tiempo para hacer efectivo la transacción de pago en cualquiera de los diferentes medios anteriormente señalados influye sin duda alguna en la percepción de los usuarios, sobre ello un 40,37% de encuestados que consideran casi siempre rapidez en la operación bien sea presencial o indirecta, y un 37,78% siempre rápida. Al momento de recurrir a las empresas de Televisión por Suscripción para una atención personalizada las percepciones derivadas de la interacción con el personal de atención suelen causar un impacto positivo y/o negativo, la manera en que el representante de atención responda a las solicitudes realizadas dará pie al suscriptor para emitir juicios de valor sobre la empresa. Al respecto, el 50,37% asegura propiedad casi siempre en la información suministrada y un 32,59% siempre, lo que denota un elevado dominio de la información vinculada al servicio prestado.

El manejo de las herramientas por parte del personal de atención de igual forma constituye un componente fundamental en el desenvolvimiento adecuado en la gestión de servicio, por ejemplo el conocer el funcionamiento de sistemas digitales y/o electrónicos, los medios de comunicación interna, la metodología de los procesos involucrados, entre otros. En este sentido, un 49,26% de usuarios que respondieron positivamente sobre el desenvolvimiento del personal de atención casi siempre al momento de manejar las herramientas y poder conocer la situación de reclamos, sin embargo un 29,63% respondió solo algunas veces y un 2,22% casi nunca.

La disposición del personal de atención es otro aspecto que puede dar origen a percepciones generales sobre la empresa de Televisión por Suscripción y en consecuencia sobre el servicio. Los encuestados en este sentido respondieron medianamente positivos casi siempre y algunas veces reflejados en un 72,22% a diferencia de un 5,93% quienes dijeron casi nunca y un 2,22% nunca recibir ofertas de alternativas ante requerimientos hechos. Sobre este aspecto Lovelock (2009), explica que ningún programa de marketing puede tener éxito sin una comunicación efectiva la cual debe tener tres componentes fundamentales tales como: proporcionar la información y consejos necesarios, persuadir a los clientes y animarlos a actuar en momentos específicos. Otro indicador es la forma en que los suscriptores perciben el recibimiento por parte del personal de atención al momento de acudir a la empresa de Televisión por Suscripción bien sea para contratar servicios, para emitir reclamos o simplemente hacer consultas sobre algún tema en específico. Sobre ello se evidencia un 55,56% de usuarios encuestados que afirmaron una recepción siempre cordial y un 29,63% casi siempre. Un porcentaje mínimo de 14,81 respondió solo algunas veces.

Comentan Huete y Pérez (2003) que no hay elemento que tangibilice mejor la atención que la empresa quiere ofrecer a sus clientes que el hecho de que sus empleados les reciban con una abierta y franca sonrisa. Una vez culminado el momento del recibimiento, sigue la fase en donde el cliente expone sus necesidades y/o requerimientos al personal de atención para que este suministre la información al respecto, en ese preciso momento es donde el usuario fija su atención sobre la manera en que es tratado generando de forma inmediata una percepción sobre la calidad de servicio. En este sentido la encuesta arrojó resultados altamente positivos, donde un 48,89% de encuestados el trato recibido siempre es cortés y para un 38,15% casi siempre, restando solo un 12,96% quienes respondieron solo algunas veces.

Los clientes al exponer quejas generalmente esperan una respuesta rápida que enmiende su insatisfacción sobre la operatividad técnica y/o funcional del servicio contratado. 42,96% de los encuestados respondieron solo algunas veces rapidez por parte del personal que labora en las empresas de Televisión por Suscripción, 34,44% solo algunas veces y 8,52% aseguraron casi nunca rapidez en la solución de la queja expuesta. Las fallas en el servicio también suele ser otro factor que puede afectar la percepción de los usuarios sobre la calidad de servicio. La solución de dicha falla por parte de las empresas de Televisión por Suscripción siempre se espera sea rápida, sin embargo 40,74% de los suscriptores encuestados no lo perciben así, para ellos solo algunas veces existe rapidez en la solución del inconveniente, mientras que un bajo porcentaje traducido en 8,89% reflejado en la Tabla No.31 respondió casi nunca haber rapidez, asegurando cierta demora para disponer nuevamente del servicio en su estado



normal. Explican Zeithaml y Bitner (2002), los incidentes donde se halla provocado fallas del sistema para la prestación del servicio requiere por parte del empleado una respuesta acertada ante las reclamaciones y desilusiones de los clientes. El contenido o la forma en que el empleado responda es lo que provocará que el cliente recuerde el acontecimiento como favorable o desfavorable.

## CONCLUSIONES

Disponer de un buen número de alternativas para elegir programación televisiva es hoy día motivo de competencia entre empresas del sector, correspondiendo ello a la necesidades de diversidad, los suscriptores muestran mayor interés sobre aquellas operadoras que ofrecen mayor cantidad en número de canales para tener al alcance las suficientes opciones que permitan adaptarse al grupo familiar, y en este sentido la necesidad es totalmente satisfecha. Los atributos son todos aquellos valores adicionales al servicio propio contratado, y sobre ello las empresas de Televisión por Suscripción agregan constantemente particularidades técnicas y funcionales para hacerlo más atractivo, generando así una serie de bondades sobre el servicio, que en gran medida es buscado por los suscriptores para obtener mayores beneficios. Bajo estas premisas necesidades de atributos y beneficios están satisfechas en un grado considerablemente alto. Las expectativas de servicio deseado son influidas por necesidades personales, promesas de servicio a través del ámbito publicitario, comunicación boca a boca y experiencias pasadas del cliente. Por su parte, las expectativas de servicio adecuado se puede decir que están influidas por situaciones de experiencias momentáneas y por las primeras impresiones en contactos relacionados al servicio, que muchas veces suele estar fuera del control del proveedor.

Sin duda alguna la recepción y la hospitalidad son medios que sensibilizan la relación cliente-proveedor y está favorablemente bien vista desde la percepción de los clientes. La calidez brindada por parte del personal de atención forma parte de una serie de elementos que contribuyen a crear un ambiente ameno, acompañada de una atención personalizada con la que el cliente se siente identificado y cautivado bajo una atención de trato especial. En situaciones de imprevistos los suscriptores mantienen una percepción favorable ante inconvenientes presentados durante el disfrute del servicio, la solución de fallas por parte de las empresas de Televisión por Suscripción suele ser rápida, así como también la respuesta ante reclamos expuestos suele ser de períodos cortos, otorgando de esta manera una atención que pretende solapar el contratiempo surgido y las molestias ocasionadas.

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## **BIOGRAFÍA**

Doctora en Ciencias Gerenciales, Postdoctora en Ciencias de la Educación Superior. Profesora Titular. Instituto de Investigaciones de la Facultad de Ciencias Económicas y Sociales de la Universidad del Zulia (FCES-LUZ) Acreditada al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI) [caterinaclemenza@yahoo.es](mailto:caterinaclemenza@yahoo.es)

Arquitecto. Magister en Gerencia de Empresas. División de Estudios para Graduados de la Facultad de Ciencias Económicas y Sociales de la Universidad del Zulia [omar\\_galban@hotmail.com](mailto:omar_galban@hotmail.com)

Doctor en Ciencias Gerenciales. Profesor Asociado. Jefe del Departamento de Ciencias Humanas. Núcleo Costa Oriental del Lago Universidad del Zulia. Acreditado al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI) [raraujove@yahoo.es](mailto:raraujove@yahoo.es)

Licenciado en Administración. Magister en Gerencia de Empresas. División de Estudios para Graduados de la Facultad de Ciencias Económicas y Sociales de la Universidad del Zulia Asesor y Consultor Empresarial. [orlando.cuicar@gmail.com](mailto:orlando.cuicar@gmail.com)



# **SATISFACCIÓN DE LOS USUARIOS DE LOS SERVICIO PRESTADOS POR LAS EMPRESAS PRIVADAS DE EDUCACIÓN EMPRESARIAL Y PROFESIONAL DEL ESTADO ZULIA VENEZUELA**

Orlando Cuicar, Universidad del Zulia  
Caterina Clemenza, Universidad del Zulia  
Rubén Araujo, Universidad del Zulia

## **RESUMEN**

*La presente ponencia tiene como objetivo analizar la satisfacción de los usuarios en cuanto a los servicios prestados por las empresas privadas de educación empresarial y profesional en el estado Zulia. Esta investigación es descriptiva, con diseño no experimental, transeccional y de campo. Para el desarrollo del objetivo planteado se empleó bases teóricas inherentes a la variable estudiada combinada con los resultados prácticos que arrojó el estudio. El instrumento de recolección de datos estuvo constituido por un cuestionario estructurado, contentivo de la variable que se estudió, basado en el modelo SERVQUAL. El mismo fue validado por expertos. La confiabilidad se determinó a través del coeficiente de Alpha de Cronbach. La recolección de los datos se realizó a través de la aplicación del instrumento tipo encuesta a una muestra de 278 personas durante un periodo determinado para suministrar información sobre las expectativas y la percepción de los participantes que acuden a las actividades ofrecidas por las empresas estudiadas. En la información recolectada se identificó el tipo de participante que acude a las empresas privadas de enseñanza, así como los motivos para seleccionar tales empresas. De igual manera se tomó las apreciaciones de los participantes con respecto al servicio y sus mejoras a fin de lograr satisfacer sus necesidades y requerimientos futuros. Los resultados indican que el usuario califica el servicio como satisfactorio, observándose una pequeña brecha en la capacidad de respuesta y en la confiabilidad. El resto de las subdimensiones (tangibles e intangibles) superaron las expectativas de los participantes. Esto evidencia que los usuarios están satisfechos con el servicio ofrecido. Este estudio permite a las entidades educativas abordadas, fijar su atención en aquellos indicadores donde debe reforzar sus acciones gerenciales a fin de lograr adaptarse a las exigencias de sus participantes y garantizar su estabilidad en el tiempo como centro de formación de talento humano.*

**PALABRAS CLAVE:** Satisfacción del cliente, calidad de servicio, percepción, empresa de educación empresarial.

## **SATISFACTION OF THE USERS OF THE SERVICE PROVIDED BY THE COMPANIES PRIVATE BUSINESS AND PROFESSIONAL EDUCATION OF THE STATE ZULIA VENEZUELA**

### **ABSTRACT**

*This paper aims to analyze the user satisfaction regarding the services provided by private business and professional education in the state of Zulia. This research is descriptive, non-experimental design, transactional and field. For the development of the goal set was used theoretical inherent variable studied combined with the practical results that the study found. The data collection instrument consisted of a structured questionnaire covering the variables that were studied, based on the SERVQUAL model. The same was validated by experts. Reliability was determined through Cronbach Alpha coefficient. The data collection was carried out through the application of the instrument type survey of a sample of 278 people over a given period for providing information on the expectations and perceptions of the*



*participants attending the activities offered by the companies studied. The information collected will be identified on the participant who comes to private education, and the reasons for selecting such companies. Similarly, it took the findings of the participants with regard to service and improvements to achieve their needs and future requirements. The results indicate that the user calls the service as satisfactory, showing a small gap in responsiveness and reliability. The rest of the sub-dimensions (tangible and intangible) exceeded the expectations of the participants. This shows that users are satisfied with the service provided. This study allows educational institutions addressed, focus your attention on those indicators which should strengthen their management actions to achieve adapt to the demands of its participants and ensure their stability over time as a training center for human talent.*

**JEL:** M10

**KEYWORDS:** Customer satisfaction, service quality, perception, business education company.

## INTRODUCCIÓN

La capacitación y el adiestramiento del talento humano le permite a las organizaciones el mejorar la eficiencia de sus empleados, así como también a las personas quienes por su propia iniciativa buscan mejorar sus conocimiento para elevar su calidad de vida, productividad y desarrollo personal; así mismo se puede decir que el adiestramiento es una herramienta empleada para mejorar el recurso humano permitiéndole detectar aquellas áreas que presenten deficiencia en la organización y en el individuo. En tal sentido se hace cada vez más necesario que las empresas implanten programas de adiestramiento y de formación, que a través de estos les permita a su talento humano el satisfacer sus objetivos personales y laborales; siempre y cuando el proveedor de este servicio sea confiable y cumplan con patrones de calidad de servicio acorde a las necesidades propias de la entidad contratante.

Los constantes cambios en leyes y normas nacionales, las tendencias gerenciales y técnicas de procesos de operaciones y administrativas hacen necesario que la empresa venezolana y los profesionales tengan la necesidad de actualizarse a través de empresas de enseñanza, que están dedicadas a ofrecer planes de formación acorde a la realidad de búsqueda oportuna del conocimiento. Es por ello que la enseñanza es un servicio intangible según lo mencionado por Zeithaml y colaboradores (2009), donde se establece que la misma no es un bien físico tangible que se adquiere y se puede trasladar fácilmente de un lugar a otro; es adquirido en un momento dado por la persona quien a pesar de que pueda obtener material de apoyo o implementos de enseñanza la forma con que recibe el servicio es intangible que es por excelencia un espectro de intangibilidad dominante como lo muestran G. Lynn Shostack (1977); citado por Zeithaml y colaboradores (2009). Las empresas privadas de enseñanza son instituciones creadas bajo legislación venezolana en forma de asociación civil, fundaciones, compañías anónimas, cooperativas, sociedad de responsabilidad limitada y también todas aquellas creadas por personas de forma libre y registradas ante las oficinas gubernamentales de control como registros mercantiles o civiles y que en algunos casos se registran ante Ministerios o Institutos del estado que regulan la materia educativa venezolana. Estas empresas planifican, organizan y ejecutan actividades de enseñanza de forma privada y no dependen del Estado en su operatividad interna.

El mercado zuliano conformado por múltiples entidades de formación bajo las diferentes figuras jurídicas están presentes para captar a los participantes y ofrecerles sus servicios educativos, demostrando su experiencia, antigüedad y la calidad de sus Instructores; el precio es determinado por las condiciones económicas del mercado; la plaza y proximidad de la empresa de enseñanza al participante es un indicador que determina el volumen de inscritos en los cursos y/o actividades programadas por estas empresas; la promoción como un medio para aumentar participación en el mercado o para aprovechar oportunidades de mantener operativa la empresa en temporadas de baja cuota de inscritos. Cada día el participante se hace más exigente porque vive la experiencia de optar por varias empresas de enseñanza



que pueden o no en un momento ofrecer el mismo tipo de adiestramiento y hasta con el mismo precio y en la misma plaza; pareciera que al ser todo uniforme no existiría dificultad en seleccionar a cualquier empresa de enseñanza, pero el participante seleccionará aquella que de una forma u otra pueda satisfacer. El servicio es una clave fundamental para las empresas de enseñanza como es su principal razón social, debe internalizarlo y demostrar que puede no solo ofrecer educación sino hacerlo de tal forma que el participante puede quedar satisfecho con su percepción del servicio recibido.

Las entidades de formación seleccionadas serán las que generen mayores expectativas por parte del participante, una vez realizada la capacitación; el participante determinará su percepción sobre la calidad del servicio prestado por el proveedor y se compara dentro de las expectativas del servicio esperado, versus el servicio percibido estableciendo por parte del cliente una brecha según lo explicado por Zeithaml y colaboradores (2009). Lo que determinará si las empresas privadas de educación empresarial y profesional prestan calidad del servicio en sus actividades.

Dado los argumentos anteriores se presenta un trabajo de investigación que tiene como objetivo general analizar la satisfacción de los usuarios en cuanto a los servicios prestados por las empresas privadas de educación empresarial y profesional en el estado Zulia. Para lo cual se responden las siguientes interrogantes: ¿Cuáles son las expectativas de los participantes cuando se inscriben en los cursos que imparten las empresas privadas de enseñanza y ¿Cuál es la percepción de los participantes de la calidad de servicio prestada por las empresas privadas de enseñanza?.

## CONSIDERACIONES METODOLÓGICAS

Esta investigación es de tipo descriptivo ya que busca especificar propiedades, características y los perfiles más importantes de las personas que se someten a un análisis, según Hernández y colaboradores (2010). El diseño de la investigación es no experimental, transeccional o transversal y de campo. Para conocer el número de empresas privadas de enseñanza empresarial y profesional para el estudio se procedió a obtener información del Sistema Nacional de Contrataciones; Ente adscrito a la Comisión Central de Planificación de la Vicepresidencia de la República. Este sistema tiene un registro de todas las empresas que ofrecen productos y servicios al Estado venezolano a través del Registro Nacional de Contrataciones. Hasta el 30 de Marzo de 2012, específicamente en el estado Zulia se cuenta con 25 empresas que ofrecen servicios de formación y adiestramiento.

Una vez identificadas las empresas que ofrecen el servicio de enseñanza, se procedió ubicarlas, obteniéndose que 3 están inactivas, 7 no están interesadas en participar, 10 no se pudieron ubicar y 5 decidieron participar en este estudio. Luego se decidió hacer un censo poblacional determinado por la matrícula para el mes de Mayo del año 2012, obteniéndose un total de 278 participantes que asistieron a los programas de educación que ofrecen las empresas privadas de enseñanza empresarial y profesional del estado Zulia. El instrumento utilizado en la presente investigación, estuvo representado por un cuestionario elaborado por el investigador, el cual estuvo compuesto por 44 afirmaciones que comprenden cinco categorías como alternativas de respuesta dentro de una escala tipo Lickert; en donde se midió las expectativas y las percepciones de los participantes respecto a las dimensiones del servicio

Al momento de comprobar la confiabilidad del instrumento, se aplicó una prueba piloto a treinta sujetos pertenecientes a la población objeto de estudio, es decir, a los participantes de los planes de formación que ofrecen las empresas privadas de educación empresarial y profesional; con esta prueba piloto se logró probar que el instrumento ha sido diseñado de manera clara, sencilla y sobre todo comprensible por todos los miembros de la población objeto de estudio; en donde todos los ítems fueron entendidos, lo cual conllevará a un análisis de resultados más confiable y representativo de la realidad referida a la variable de estudio. Con respecto a la validez, se consultó a cinco expertos para que evaluaran la correspondencia



de los ítems planteados con respecto a las bases teóricas expuestas, y a la variable de estudio planteada, así como también a los objetivos expuestos.

## RESULTADOS DEL ESTUDIO

Los resultados de la investigación se presentan en forma cuantitativa, a través de análisis de las frecuencias relativas determinadas para cada uno de los ítems que conforman el instrumento. Se analizan las evaluaciones realizadas por los participantes encuestados con respecto a cada subdimensión de la variable calidad de servicio de acuerdo a la metodología SERVQUAL en términos de las expectativas y percepciones de los participantes. En las tablas 1 se observan la escala y el rango valorativo para los puntajes obtenidos para la dimensión expectativas de los usuarios.

Tabla 1: Categoría de Respuestas Sobre Expectativas

Puntaje	Alternativas	Rango	
1	Nada Importante	1,00 - 1,80	Baja
2	Poco Importante	1,81 - 2,60	
3	Medianamente Importante	2,61 - 3,40	Media
4	Importante	3,41 - 4,20	
5	Muy Importante	4,21 - 5,00	Alta

Fuente: Elaboración propia

Mientras que en la tabla 2, se presentan las categorías de respuestas para la percepción y el rango obtenido de acuerdo a los puntajes.

Tabla 2: Categoría de Respuestas Sobre Percepciones

Puntaje	Alternativas	Rango	
1	Totalmente en desacuerdo	1,00 - 1,80	Baja
2	En desacuerdo	1,81 - 2,60	
3	Medianamente de acuerdo	2,61 - 3,40	Media
4	De acuerdo	3,41 - 4,20	
5	Totalmente de acuerdo	4,21 - 5,00	Alta

Fuente: Elaboración propia

## Perfil del Participante

Los resultados mostrados en la tabla 3, indican que el 69,79% de la muestra son participantes entre 26 a 45 años mientras un 30,21% son personas entre 18 a 25 años y mayores a 46 años

Tabla 3: Edad del encuestado

Alternativa	Porcentaje
18-25 años	15,47%
26-35 años	40,65%
36-45 años	29,14%
Más de 45	14,74%

Fuente: Elaboración propia

Se determinó un predominio del sexo femenino en un 73,38%, lo cual coincide con los indicadores publicados por el Instituto Nacional de Estadística el cual determina un crecimiento constante en la matrícula del sexo femenino en comparación con la matrícula del sexo masculino.



Tabla 4: Sexo del Encuestado

Alternativa	Porcentaje
Femenino	73,38%
Masculino	26,62%

Fuente: Elaboración propia

Los resultados de la investigación arrojaron un 52,8% de los consultados viven en el Municipio Maracaibo según las cifras reflejadas en la tabla 5; encontramos un 28,06% de participantes de los Municipios Cabimas y Ciudad Ojeda, un 6,83% del Municipio San Francisco lo que representan los Municipios de mayor número de habitantes según estadísticas del I.N.E. (2012). Lo anterior expresa los señalamientos de Gorrochotegui y otros (2006): “La fundación de instituciones privadas de educación superior surgen de las necesidades de algunas regiones del interior de la República en formar recursos profesionales para su propio desarrollo local”.

Las empresas privadas de educación empresarial y profesional, organizan actividades de formación en las principales ciudades del Estado Zulia. Es de notar una participación de apenas un 5,03% de personas que residen en los Estados Falcón, Lara y otros; que participan en actividades de formación en el Estado Zulia. Esto sin duda por la cercanía geográfica como también por el acceso a diversidad de planes de formación que no se ofrecen en sus ciudades de origen, según los comentarios compartidos con los propios participantes encuestados.

Tabla 5: Municipio Donde Reside el Encuestado

Alternativa	Porcentaje
Maracaibo	52,88%
San Francisco	6,83%
Cabimas	14,03%
Ciudad Ojeda	14,03%
La Villa del Rosario	2,52%
El Mojan	0,36%
Estado Falcón	3,59%
Estado Lara	1,08%
Otro estado	0,36%
Venancio Pulgar	0,72%
Colon	2,52%
Los Puertos de Altagracia	1,08%

Fuente: Elaboración propia

En la tabla 6 podemos observar que un 87,77% de los encuestados son empleados, mientras que un 1,4% manifiesta que son desempleados cifra muy inferior al nivel de desempleo publicado por el Instituto Nacional de Estadística de 7,9% hasta Abril 2012; Adicionalmente se tiene un 10,80% de encuestados que son trabajadores independientes y empresarios-emprendedores las cuales muestran una tendencia de cifras iguales 5,40% cada uno.



Tabla 6: Situación Laboral

Alternativa	Porcentaje
Empleado	87,77%
Desempleado	1,44%
Trabajador Independiente	5,40%
Empresario-Emprendedor	5,40%

Fuente: Elaboración propia

Motivación de los Participantes

En la tabla 7, se resumen los resultados de las razones para la selección de la empresa privadas de educación empresarial y profesional por su prestigio en el mercado donde el 32,01% de los encuestados expresaron que el prestigio de la entidad educativa fue su principal razón para seleccionarla, mientras un 68,99% no respondió a esta pregunta por considerar que existen otros factores mucho más relevantes para la selección de la entidad de formación. Por otra, están los resultados de las razones para la selección de la empresa privadas de educación empresarial y profesional donde el 7,19% de los encuestados expresaron que el costo de inversión y/o inscripción es un factor importante para su participación, mientras un 92,81% no respondió a dicha pregunta por considerar que existen otros factores mucho más relevantes para la selección de la entidad de formación.

Tabla 7: Motivos Para Realizar Sus Estudios en Esta Empresa Y/O Institución Privada

Alternativa	Si respondió	No respondieron
	Porcentaje	Porcentaje
Prestigio de la institución	32,01%	68,99%
Costos de inversión y/o inscripción	7,19%	92,87%
Contenido del plan de formación ofrecido	78,78%	21,22%
Otros especifique	2,88%	97,12%

Fuente: Elaboración propia

Las razones para la selección de la empresa privadas de educación empresarial y profesional donde el 78,78% de los encuestados expresaron que el Contenido del plan de formación ofrecido por estas entidades es un factor importante para su participación, mientras un 21,22% no respondió a dicha pregunta. Apenas un 2,9% de los encuestados manifestaron que su participación en los planes de formación ofrecido por las empresas privadas de educación empresarial y profesional por otras condiciones distintas al prestigio, costo de matrícula y contenido programático ya que manifestaron condiciones como cercanía del lugar para el dictado del curso, fechas y conocimiento de determinado Instructor. La tabla 8 muestra la preferencia de los participantes donde las áreas laborales, RRHH y gerencia tienen altos niveles de frecuencia como los temas gerenciales que obtiene un 33,09% de la muestra que manifestó su interés para su desarrollo personal y profesional, mientras un 66,91% no lo considera. Por otra parte el área de formación de interés del participante en temas laborales representa un 52,9% de interés mientras un 47,1% no lo considera. Adicionalmente el área de interés denominado recursos humanos obtiene un 44,60% de interés mientras un 55,40% no lo considera de interés.



Tabla 8: Área de Formación de Interés

Alternativa	Si respondió	No respondieron
	Porcentaje	Porcentaje
Gerencial	33.09%	66.91%
Laboral	52.9%	47.1%
Tributario	26.26%	73.74%
Recursos Humanos	44.60%	55.40%
Mercadeo	9.35%	90.65%
Ingeniería	6.47%	93.53%
Finanzas	15.83%	84.17%
Contabilidad	21.94%	78.06%
Tecnología	7.19%	92.81%
Legislación	8.27%	91.73%
Seguridad Industrial	11.15%	88.85%
Otros	4.68%	95.32%

Fuente: Elaboración propia

En la tabla 9 se muestra las razones por las cuales el participante se inscribe en los planes de formación por motivos de exigencias laborales que representa un 56,47% de interés para su desarrollo personal y profesional mientras un 43,53% no lo considera como una norma u obligación para participar.

Tabla 9: Participación en los Planes de Formación

Alternativa	Si respondió	No respondieron
	Porcentaje	Porcentaje
Exigencias laborales	56.47%	43.53%
Satisfacción propia	72.66%	27.34%
Otras especifique	2,52%	97,48%

Fuente: Elaboración propia

Las empresas dentro de su plan de formación y profesionalización de su talento humano recurren a la planificación de actividades de formación con entidades externas para postular a su personal, bien sea dentro de programas de inducción, actualización o aplicación de nuevos conocimientos en la misma. Esto tiene relación en lo planteado por Ivancevich (2005), y Villegas (1997), sobre la importancia de fortalecer al talento humano de las organizaciones a través de los planes de formación y más cuando los mismos son de forma regular y permanente. Por eso encontramos un 56,47% de participantes en planes de formación por exigencias propias de las empresas donde laboran. Por otra parte, muestra el interés del encuestado en participar en los planes de formación por satisfacción propia, lo cual representa un 72,66% de interés para su desarrollo personal y profesional, mientras un 27,34% no lo considera como una norma u obligación para participar.

### Expectativas y Percepción de los Participantes

En la tabla 10, se reflejan las expectativas de los participantes con respecto a las subdimensiones de la calidad de servicio, las cuales se encuentra dentro del nivel de expectativas “Muy importante”. Esto comprueba el alto grado de exigencia de los clientes. Para Zeithaml y colaboradores (2009), las expectativas del cliente son creencias relacionadas con la prestación del servicio que funcionan como estándares o puntos de referencia con los cuales se evalúa el desempeño de la entidad.



Tabla 10: Expectativas de los Participantes Con Respecto a las Subdimensiones de la calidad de servicio

Subdimensión	Media
Confiabilidad	4.80
Seguridad	4.64
Empatía	4.71
Tangibles	4.40
Capacidad de respuesta	4.78
Media	<b>4.66</b>

*Fuente: Elaboración propia*

La confiabilidad que tiene el participante hacia la entidad educativa viene dada por la expectativa que ofrece la misma sobre la experiencia y conocimiento actualizado del instructor que obtiene una puntuación muy alta de 4,80. Esto indica el deseo del participante de recibir una instrucción de calidad. Por otra parte la educación constituye un servicio intangible por excelencia, según lo mencionado por Zeithmal y colaboradores (2009), ya que en ella recae toda la responsabilidad de su éxito a la relación entre docente – participante y este último participa por exigencias laborales como por satisfacción propia, dos elementos que generan presión. La empresa que envía a sus participantes a planes de formación estiman que el empleado puede obtener conocimientos que posteriormente serán transferido a la empresa; los que participan por satisfacción propia lo hacen pensando en los beneficios propios de adquirir conocimientos nuevos o actualizados para competir en un mercado laboral, cada vez más competitivo, según lo mencionado por Johnson (1999).

La seguridad, la cual obtiene una puntuación de 4,64 está dentro del rango muy alto. Es producto de esa exigencia del participante en seleccionar a su proveedor de educación por la credibilidad que otorga en el mercado laboral y profesional, además de la seguridad personal relacionada a los procesos suministrados por la empresa de enseñanza y por sobre todo la necesidad de seguridad dentro de los espacios donde se estén impartiendo las clases de formación. Por otra parte, para los clientes la empatía sigue en importancia, pues se evidencia que los clientes asignaron puntajes de 4,71, muy alto, a la capacidad de la institución para brindar atención personalizada. La tangibilidad de las expectativas del participante obtuvo una puntuación de 4,40, lo cual indica la necesidad de ofrecer aspectos relevantes en las instalaciones físicas de la empresa de educación, como facilidades de estacionamiento, cercanía de lugares de alimentación, utilización de tecnología, calidad en los materiales impresos y material de apoyo, la apariencia del instructor en cuando a su indumentaria, modales y aspectos físicos del mismo. Estos aspectos deben ser cuidadosamente acondicionados para garantizar el logro de la calidad del servicio.

Por último la capacidad de respuesta obtiene 4,78 puntos, indica la importancia que tiene la actualización de los conocimientos impartidos, la aplicación de los conocimientos en el campo laboral y la preparación académica del docente para facilitar el proceso enseñanza-aprendizaje. En cuanto a la percepción, en la tabla 11 el valor medio de la puntuación es de 4,70 obtenido para la medición de la percepción, se encuentra dentro del nivel de percepción “totalmente de acuerdo”. La confiabilidad y la seguridad obtienen una puntuación de 4,70 cada uno lo que nos puede indicar el grado de exigencia del participante y la calidad que ofrece la empresa de enseñanza lo cual permite satisfacer esas necesidades propias del cliente.



Tabla 11: Percepción de los Participantes Con Respecto a las Subdimensiones de la Calidad de Servicio

Subdimensión	Media
Confiabilidad	4.70
Seguridad	4.70
Empatía	4.71
Tangibles	4.66
Capacidad de respuesta	4.76
Media	<b>4.70</b>

Fuente: Elaboración propia

La empatía obtiene una pequeña ventaja con respecto a la confiabilidad y a la seguridad de apenas 0,01 puntos: la puntuación resultante de 4,71 muestra el grado de conexión que tiene la empresa de enseñanza para con sus participantes lo que indica que la comunicación y la comprensión de las necesidades propias del cliente son claves en el éxito de esta relación. Las empresas de enseñanza privadas personalizan mucho más su trabajo lo contrario al esquema impersonal de la masificación muy tradicional en las instituciones oficiales. Los aspectos tangibles obtiene una puntuación de 4,66 a pesar de estar dentro del rango muy alto, fue la más baja de las 5 subdimensiones. Por otra parte la capacidad de respuesta fue la que mayor puntuación obtuvo con 4,76 lo cual indica la percepción que tiene el participante de los conocimientos adquiridos y que pueden ser aplicados y reconocidos en el ámbito laboral y personal. Los niveles de expectativas y percepción se evaluaron en una escala comprendida entre (1,0), y (5,0), para señalar menor y mayor valoración, respectivamente. Por lo tanto, el nivel de satisfacción de los participantes o la brecha existente entre las puntuaciones entre percepción y expectativas de los participantes encuestados con respecto a los componentes de la calidad de servicios, estará comprendida en la escala (-4,0), “Muy Insatisfecho” y (4,0), “Muy Satisfecho” (ver tabla 12)

Tabla 12: Escala de Medición Entre la Percepción y Expectativa

Nivel de satisfacción	P - E		
Muy Satisfecho	2,4	a	4,0
Un Poco Satisfecho	0,8	a	2,4
Neutral	-0,8	a	0,8
Un Poco Insatisfecho	-2,4	a	-0,8
Muy Insatisfecho	-4,0	a	-2,4

Fuente: Elaboración propia

Tabla 13: Escala de Medición del Nivel de Satisfacción

Subdimensión	Percepción	Expectativas	P-E
Confiabilidad	4.70	4.80	-0.10
Seguridad	4.70	4.64	0.06
Empatía	4.71	4.71	0.00
Tangibles	4.66	4.40	0.26
Capacidad de respuesta	4.76	4.78	-0.02
Media	<b>4.70</b>	<b>4.66</b>	<b>0.04</b>

Fuente: Elaboración propia

En la tabla 12 los valores comprendidos entre -0,8 y 0,8 corresponden a niveles de satisfacción “Neutral”; los valores obtenidos en la tabla 13 muestran que la diferencia entre percepción y expectativas tiene una media de 0,04, lo cual entra dentro del rango de satisfacción neutral y se considera que el nivel percibido se corresponde con el nivel esperado (P~E). La confiabilidad y la capacidad de respuesta obtienen un leve descenso de sus indicadores de expectativas con respecto a la percepción; por otra parte la tangibilidad y



la seguridad superaron con pequeños márgenes sus niveles de expectativas, mientras que la empatía no tiene variación alguna. Para Zeithmal y colaboradores (2009), en tanto las brechas entre expectativas y percepciones de los clientes o participantes de un servicio tienden a cerrarse cada vez más hasta llegar a un nivel medio o cero, entonces se logra la satisfacción del cliente y por ende se llega a la calidad del servicio.

## CONCLUSIONES

La determinación de las expectativas de los participantes con respecto a los componentes de la calidad de servicios señala que el nivel de expectativas es “Muy importante”. Las subdimensiones que más puntuación arrojaron en la encuesta aplicada a los participantes, fueron la confiabilidad con 4,80 puntos, la empatía con 4,71 puntos y la capacidad de respuesta con 4,78 puntos. Estos constituyen los elementos de mayor importancia sobre las expectativas de los servicios que ofrecen las empresas de educación, no obstante a pesar de estar dentro de una puntuación muy importante las subdimensiones de seguridad y tangibles tiene una ligera baja en su calificación.

La determinación de la percepción de los participantes con respecto a los componentes de la calidad de servicios señala que el nivel de percepción es “totalmente de acuerdo”. Las subdimensiones que mayor puntuación se obtuvieron fueron las de confiabilidad con 4,70 puntos, la seguridad con 4,70 puntos, la empatía con 4,71 puntos y la capacidad de respuesta con 4,76 puntos, mientras la tangibilidad tiene una pequeña disminución con relación a las otras subdimensiones de 4,66 puntos obtenidos. Los participantes consideran que la percepción del servicio recibido superó sus propias expectativas.

La aplicación de comparación entre las expectativas y la percepción a través de las subdimensiones, en el presente trabajo de investigación, muestra como la percepción de 4,70 puntos supera a las expectativas de 4,66 puntos. Lo cual aplicando operaciones matemáticas para obtener un indicador confiable para ser evaluado dentro de las brechas entre expectativas y percepciones, nos da una diferencia 0,04 puntos. Este resultado indica que la reducción de las brechas se encuentra en un estado neutral dentro de un nivel de satisfacción del cliente, lo que nos permite indicar la satisfacción propia del servicio que a su vez muestra el logro por parte de las empresas privadas de educación empresarial y profesional de la calidad de servicio.

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Licenciado en Administración. Magister en Gerencia de Empresas. División de Estudios para Graduados de la Facultad de Ciencias Económicas y Sociales de la Universidad del Zulia Asesor y Consultor Empresarial. [orlando.cuicar@gmail.com](mailto:orlando.cuicar@gmail.com)

Doctora en Ciencias Gerenciales, Postdoctora en Ciencias de la Educación Superior. Profesora Titular. Instituto de Investigaciones de la Facultad de Ciencias Económicas y Sociales de la Universidad del Zulia (FCES-LUZ) Acreditada al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI) [caterinaclemenza@yahoo.es](mailto:caterinaclemenza@yahoo.es)

Doctor en Ciencias Gerenciales. Profesor Asociado. Jefe del Departamento de Ciencias Humanas. Núcleo Costa Oriental del Lago Universidad del Zulia. Acreditado al Programa de Estimulo a la Investigación e Innovación (PEII-ONCTI) [raraujove@yahoo.es](mailto:raraujove@yahoo.es)



## SEGUROS AGRÍCOLAS EN MÉXICO

Armando Ramírez Román, Universidad Autónoma Chapingo

Montserrat Guillén I Estany, Universidad de Barcelona

Daniel Sánchez-Moscona, Universidad de Barcelona

### RESUMEN

*Las actividades económicas: agrícola, ganadera, pesquera y forestal, se consideran de alto riesgo por los agentes económicos. Las fuentes de riesgos que enfrentan los productores son: climatológicas, biológicas, de mercado, etc. Estos riesgos tienen impactos directos en el patrimonio y la economía de los productores, así como también daños a la economía regional y nacional. El objetivo de este estudio fue analizar el mercado de seguros agrícolas en México en su cobertura, esquemas de seguros agrícolas catastróficos y no catastróficos, así como la situación financiera del mercado privado de seguros. Los resultados para el 2011 muestran que 55.55 % de la superficie sembrada en México fue cubierta por algún esquema de aseguramiento agrícola catastrófico y hay un potencial de crecimiento para el logro de una cobertura nacional más amplia; el uso del seguro agrícola no catastrófico representó 25.61 % y se concentró en estados de Veracruz, Guerrero, San Luis Potosí, Jalisco y Guanajuato y en cultivos de trigo, caña y cebada. Finalmente, el análisis financiero aplicado a las aseguradoras privadas para el 2011 muestra indicadores positivos: índice de pérdida menor a 1; índice de siniestralidad 4 %; remanente de las primas después de pagar siniestros de 3.68 pesos por hectárea.*

Palabras clave: riesgo, seguros agrícolas, catastrófico, concentración, análisis financiero.

### AGRICULTURE INSURANCE IN MEXICO

This paper's analysis of the agriculture insurance in Mexico. Risk, coverage and financial impact are considered.



# **DESARROLLO DE UN MODELO DE ECUACIONES ESTRUCTURALES PARA MEDIR LA SATISFACCIÓN DE LOS PROFESIONALES QUE IMPLEMENTAN PROYECTOS DE INTERVENCIÓN SOCIAL**

Sara Arancibia, Universidad Diego Portales

Andrea Acuña, Universidad Diego Portales

Angela Denis, Universidad Diego Portales

Mauricio Rosenbluth, Fundación Superación de La Pobreza

## **RESUMEN**

*El objetivo de esta investigación es desarrollar un modelo de satisfacción de los profesionales que llevan a cabo proyectos sociales, utilizando la metodología PLS de ecuaciones estructurales, que permita apoyar a los directivos y jefes de proyectos en la gestión de los programas de intervención, identificando los factores más importantes que hacen sentir satisfechos a los profesionales con el trabajo realizado, de modo que los directivos puedan proponer mejoras en las acciones que se realizan en el Programa. El modelo propuesto permite contar tanto con un indicador de satisfacción como con indicadores de los factores que la afectan.*

*En particular, el modelo se aplica al Programa Servicio País de Chile, cuyo propósito es contribuir a que las personas en situación de pobreza mejoren su accesibilidad a oportunidades de desarrollo en ámbitos claves del bienestar.*

*Los resultados de la aplicación indican que los factores “Imagen percibida”, “Motivación” y “Valor de la experiencia vivida” tienen efectos directos sobre la satisfacción y que los factores “Gestión del Programa” e “Interacción con los Beneficiarios” tienen efectos indirectos. El valor de la experiencia es el factor que más incide sobre la satisfacción, la que a su vez influye de manera considerable sobre el compromiso de los profesionales.*

**PALABRAS CLAVES:** Satisfacción, Motivación, Imagen, Valor percibido, Intervención Social, Modelación mediante PLS.

## **MODEL TO MEASURE SATISFACTION ON PROFESSIONAL QUE IMPLEMENT SOCIAL PROJECTS**

*This paper proposes a model to measure social service professionals' satisfaction*



# INDICE DE BIENESTAR EN LA POBLACIÓN DE CHIHUAHUA

Virginia Ibarvo, Instituto Tecnológico de Chihuahua  
Gaspar Jiménez, Instituto Tecnológico de Chihuahua  
Ma. Elena Delgado, Instituto Tecnológico de Chihuahua  
Claudia Alvarado, Instituto Tecnológico de Chihuahua

## RESUMEN

*¿Cómo se mide el bienestar social de una población? Ciertamente no podemos definir ni asegurar cuales son las variables que intervienen al momento de establecer un indicador que permita conocer con exactitud las condiciones de vida y de bienestar de la población. En la primera parte de este trabajo, se pretende analizar variables que sean diferenciadoras de los distintos Niveles Socio-Económicos (NSE) para la población en el municipio de Chihuahua, basados en datos obtenidos del Instituto Nacional de Estadística y Geografía (INEGI), con el fin de obtener los niveles que nos permitan diferenciar con mayor precisión la diversidad de los NSE, a nivel de Áreas Geo estadísticas Básicas (AGEBS). En la segunda parte se requiere aplicar una encuesta en la que se vean reflejadas las distintas dimensiones que se propone compongan el bienestar de las personas y por último mediante un programa de Lógica Difusa poder establecer los NSE desde el punto de vista socio demográfico y de percepción. Este producto está dirigido principalmente a los gobiernos federales, estatales y municipales así como a los sectores social, académico y privado como apoyo alas tareas de planeación, diseño y formulación de políticas y programas específicos, en sus respectivos ámbitos de acción*

## MEASUREMENTS OF SOCIAL WELL-BEING

### ABSTRACT

*How to measure the social well- being people? We certainly cannot define which variables must be included when setting an indicator to show accurately living conditions and well- being population. In the first part of this paper, it try to analyze variables that are discerning the different socio-economic levels (NSE) for the population in the city of Chihuahua, it based on data from the National Institute of Statistics and Geography (INEGI), in order to obtain the levels that allow us to distinguish with greater precision the diversity of the NSE, in basic areas geo- statistics (census tracks). The second part is required to apply a survey in which are reflected the different dimensions that make up to project the well-being of people. And finally by a fuzzy logic program to found the NSE from the point of view of socio demographic and perception This product is directed, primarily at the federal, state and municipal governments as well as the social, academic and private sectors to support the work of planning, design and formulation of specific policies and programs in their respective areas of action*

## INTRODUCCIÓN

Intentar definir y sustentar lo que es el bienestar, nos lleva a entrar en un ámbito complejo e inconcluso, ya que no existe una delimitación conceptual que permita la aclaración del término y su sustentación. Implica tratar de responder a la pregunta quizás más antigua de la humanidad: ¿qué es lo que hace feliz al ser humano? ¿Qué lo hace sentirse satisfecho con su vida?

A pesar de ser más que una búsqueda científica, un núcleo central de la existencia de los hombres, génesis de múltiples conflictos a lo largo de la historia personal y colectiva, el tema del bienestar no ha sido lo suficientemente abordado, y cuando lo han hecho, al tratar de controlar y analizar todas las variables que



podrían intervenir en el constructo, se ha perdido la variable central, el verdadero meollo del asunto: el ser humano. En una primera etapa de estos estudios, las investigaciones se centraron en correlacionar el bienestar con características demográficas como la edad, el sexo, los ingresos, la salud, etc. Actualmente las investigaciones se enfocan en entender los procesos que subyacen al bienestar, es decir, el cómo de cada una de esas experiencias, y las condiciones sociales que facilitan o dificultan su consecución.

El Bien-estar, podría hacernos pensar que se limita al mero hecho de estar bien, entiéndase, tener todas las necesidades básicas resueltas. Pero el término en inglés nos permite percatarnos de lo complejo del asunto y de qué tanto toca la naturaleza del ser humano: Well-being (recordemos que el verbo que se asocia a este estado - ¿subjetivo?- es el verbo To Be, ser-estar). El bienestar no es un hecho final y conclusivo, sino una experiencia subjetiva que se va haciendo en cada momento.

Desde este punto de vista, alguien podría tener todo lo aparentemente necesario para “estar bien”, pero, ¿es realmente feliz y pleno? Puede que tenga un exceso de bienestar tal como ha sido entendido por muchos hasta el momento, pero también puede que tenga una carencia de sentido vital, que no le permita integrarse a su entorno y encontrarse a sí mismo, y como resultado ser feliz.

Entendido así, el bienestar podría contemplarse como algo cercano a la experiencia mística del ser humano, encontrando lo trascendente como fuente de felicidad, como lo puramente humano. Csikszentmihalyi (1999), plantea que la alternativa espiritual puede ser entendida como psicológica si se parte de la premisa que la felicidad es un estado mental que las personas pueden llegar a controlar cognoscitivamente: la felicidad podría enfocarse así en los procesos en que la conciencia humana usa sus habilidades.

De esta manera, el bienestar psicológico no es simplemente la vida feliz per se, sino los procesos del vivir con sus mezclas de sabores dulces y amargos; una vida que, no evita el dolor, sino que todo lo contrario, lo enfrenta y le da un significado constructivo para transformar lo doloroso y conflictivo de la vida en algo hermoso y digno de vivirse.” (Cuadra & Florenzano 2003, p. 93). ¿Será que al perder todo lo que aparentemente sustenta y soporta al ser humano (elementos materiales e incluso sociales) también pierde éste la posibilidad de estar bien consigo mismo y de estar feliz? Es imposible sistematizar y encuadrar un concepto de bienestar partiendo de los meros hechos cuantitativos y observables que quizá, erróneamente, nos han llevado a creer que en ellos se encuentra el bienestar y por ende, hayamos fracasado tantas veces en su búsqueda, tanto científica como humana.

La concepción de bienestar ha atravesado por varias discusiones con respecto a su definición. Las investigaciones realizadas en los últimos años sobre el tema (Diener, Suh, Lucas, & Smith, 1999), (Díaz & Sánchez, 2002. Cit en: Díaz et al, 2006) han ampliado notablemente lo recopilado sobre este constructo.

Ryan y Deci (2001. Cit. en: Díaz, et al, 2006), proponen organizar los estudios en dos tradiciones: la que aborda el bienestar desde el concepto de felicidad (bienestar hedónico), y la que lo hace desde el desarrollo del potencial humano (bienestar eudaimónico).

En principio, la tradición hedónica concibe el bienestar como indicador de calidad de vida basándose en la relación entre las características del ambiente y el grado de satisfacción experimentado por las personas (Campbell, Converse, & Rodgers, 1976. Cit. en: Diener, 2000). El bienestar sería la visión de cómo interpreta esa persona sus circunstancias actuales, lo que piensa y siente con respecto a esto.

Dentro de esta tradición, el bienestar también fue definido en términos de satisfacción con la vida, es decir, como el juicio global que las personas hacen de su vida (Diener, 1984; Diener, 2000; Veenhoven, 1994). Esta visión es a largo plazo, ya que la satisfacción es un juicio, una medida de la vida de una



persona de felicidad, es decir como el balance global de los afectos positivos y negativos que han marcado nuestra vida..

### Antecedentes

Todos queremos una vida mejor, pero ¿qué significa esto y cómo medirlo? Sabemos que la felicidad y el bienestar no son sólo una cuestión de PIB y que también tenemos que tener en cuenta elementos tales como la educación, los ingresos de la unidad familiar, calidad de la vivienda y el acceso a elementos vitales como el agua potable y aire puro.

“La calidad de vida se debe evaluar en términos de la capacidad para lograr funcionamientos valiosos”. (Sen,1980). El ser humano debe ser capaz de tener la cualidad de lograr una nutrición adecuada que le permita tener vida larga y con salud, debe ser capaz de obtener logros más complejos como el de alcanzar la auto dignidad, incorporarse a la sociedad y en general tener funcionamientos que le otorguen un bienestar en términos sociales y de fortaleza física y mental.

A la fecha existen un gran número de indicadores que nos permiten evaluar las condiciones humanas, ya no tanto en términos de acumulación de recursos, sino en razón de las capacidades y el bienestar de los pobladores de las naciones. Este trabajo pretende dar una ojeada a los diferentes indicadores y el lugar que ocupa México como nación, además de analizar las variables que fueron tomadas en cuenta para llegar a establecer un parámetro de medición.

La necesidad de seleccionar y discriminar variables es necesaria para llegar a la conceptualización del bienestar social, indicadores, que vayan más allá del Producto Interno Bruto per cápita, que ilustre de manera fidedigna la condiciones de vida de los habitantes de la ciudad de Chihuahua. Para lo cual es necesario tomar en cuenta aspectos como la percepción de la población acerca de su nivel de vida y el grado de felicidad que los pobladores experimentan y analizar las estadísticas proporcionadas por el Instituto Nacional de Geografía y Estadística (INEGI) para poder determinar las divergencias que pueden existir en la interpretación del nivel de vida de la población con los datos subjetivos obtenidos de fuentes primarias.

Por lo anterior es necesario utilizar herramientas que den un enfoque más cercano a la realidad de la percepción del bienestar social. La lógica difusa permite adecuar aspectos tan subjetivos como la felicidad o el bienestar a funciones matemáticas que se aproximan más al razonamiento humano que no son tan deterministas ya que contienen una connotación de incertidumbre. Desde el punto de vista tecnológico, la lógica difusa se encuadra en el área de la llamada Inteligencia Artificial, que se utiliza más que todo en procesos industriales, así como también, en el diseño de dispositivos artificiales, esquemas que por presentar un carácter multivariado para su elaboración, requieren de este instrumento matemático.

No es muy común encontrar la aplicación de la lógica difusa en temas de tipo social como el que se está presentando en esta investigación pero se adapta muy bien debido a la imprecisión del poder determinar el nivel social al que se pertenece, ya que puede tener incluso varios grados en diferentes contextos o lugares, o como en este caso en diferentes ciudades. No es lo mismo un nivel socioeconómico en el norte del país como el mismo nivel socioeconómico en el sureste del mismo.

Este trabajo, va más allá, pretende encontrar las diferencias que existen entre los mismo niveles económicos de la misma ciudad de Chihuahua bajo la óptica de la percepción de sus habitantes y sus condiciones socioeconómicas, utilizando datos estadísticos que se combinen con la aplicación de un instrumento que reconozca los diferentes “grados” de un mismo nivel. La lógica difusa nos permite obtener una descripción de un proceso mediante reglas, o heurística, que son desarrolladas a partir de un cocimiento previo del proceso.



### Organización para la cooperación económica y el Desarrollo.

Durante más de cincuenta años, la Organización para la Cooperación y el Desarrollo Económico (OCDE) ha ayudado a los gobiernos a diseñar mejores políticas para una vida mejor para sus ciudadanos. Proporciona un foro en el que los líderes y los responsables políticos pueden trabajar juntos para compartir experiencias y buscar soluciones a problemas comunes, y produce alta calidad de las estadísticas internacionalmente comparables utilizados para comprender lo que impulsa el cambio económico, social y ambiental.

Desde que comenzó la OCDE en 1961, el PIB ha sido el factor principal por el cual se ha medido y entendido el progreso económico y social. Pero no ha logrado captar muchos de los factores que influyen en la vida de las personas, tales como la seguridad, el ocio, la distribución del ingreso y un medio ambiente limpio.

¿Es realmente la vida cada vez mejor? ¿Cómo podemos saber? ¿Cuáles son los ingredientes clave para la mejora de la vida - ¿es mejor la educación, el medio ambiente, la salud, la vivienda, o las horas de trabajo? ¿El progreso significa lo mismo para todas las personas o en todos los países y sociedades? Un pionero en este campo emergente de la investigación, la OCDE ha estado trabajando desde hace casi diez años para identificar la mejor manera de medir el progreso de las sociedades - en movimiento más allá del PIB y el examen de las áreas de vida de las personas que los efectos de todos los días.

La Iniciativa de la OCDE Better Life permite una mejor comprensión de lo que impulsa el. Bienestar de las personas y de las naciones y lo que hay que hacer para lograr un mayor progreso para todos Basándose en las recomendaciones de la Comisión para la Medición del Desempeño Económico y el Progreso Social (a la que la OCDE ha sido un contribuyente importante), la OCDE ha identificado 11 dimensiones como esenciales para el bienestar, desde la salud y la educación para el medio ambiente local, seguridad personal y la satisfacción general con la vida, así como medidas más tradicionales, como los ingresos. Estos 11 dimensiones se exploran y analizan en detalle en el informe de la Vida ¿Cómo está, el primer intento a nivel internacional para presentar el mejor conjunto de comparables y completas indicadores de bienestar.

Al mismo tiempo, la OCDE ha creado el "Índice Su Mejor Vida" para apoyar la formulación de políticas para mejorar la calidad de vida.

### Índice de Desarrollo Humano.

Desde su origen, el concepto de desarrollo humano ha priorizado la capacidad de las personas para elegir entre formas alternativas de vida que se consideran valiosas. Esta noción se refiere a las oportunidades de los individuos para gozar de una vida larga y saludable, para acceder a conocimientos individual y socialmente útiles, y para obtener medios suficientes para involucrarse y decidir sobre su entorno. Originalmente el IDH ha servido como una guía que aproxima ese progreso dando prioridad a la libertad de las personas y no a la mera acumulación de recursos.

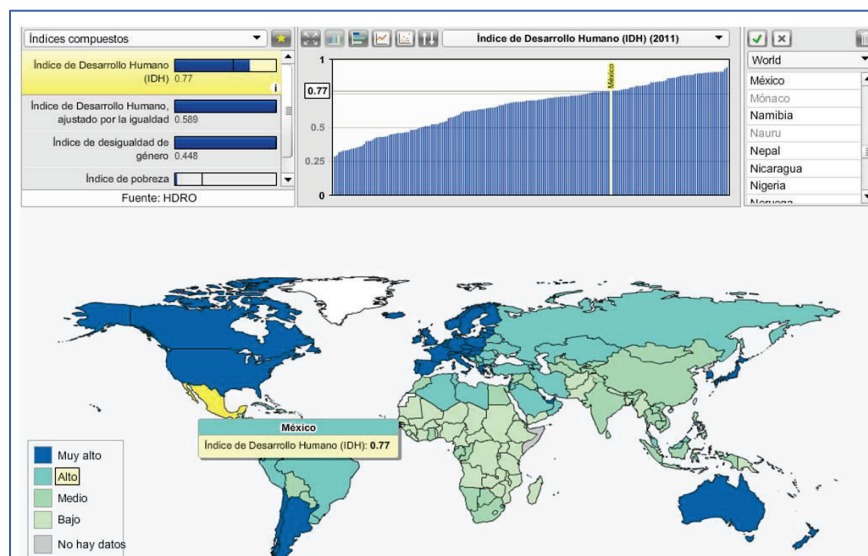
El Informe Mundial sobre Desarrollo Humano 2010 introdujo un conjunto de cambios a la manera en que tradicionalmente se había calculado el IDH. Estos ajustes inciden tanto en los indicadores empleados para el cálculo de las dimensiones que lo componen, como en los valores máximo y mínimos con lo que se evalúan el avance relativo en cada uno de ellas, así como en la expresión matemática con que éstas

El más reciente Informe Mundial sobre Desarrollo Humano 2011, ubicó a México en la posición 57 del ordenamiento internacional, con un IDH de 0.770. De acuerdo con ese informe, el país se encuentra en el segundo grupo de países con mayor desarrollo humano; es decir, en la categoría que agrupa al 25% de países catalogados con desarrollo humano alto. En ese año, el nivel de desarrollo humano nacional



resulta comparable al de Arabia Saudita o Panamá. De acuerdo con la dinámica internacional reciente, el país logró avanzar dos posiciones entre 2006 y 2011. Ver figura No. 1.

Figura 1 Índice de Desarrollo Humano en México, fuente PNUD (Programa de las Naciones Unidas para el Desarrollo).



En lo que respecta las entidades federativas, ninguna de ellas se sitúa con un nivel de desarrollo humanos bajo, es decir menor de .50, si bien la mayoría se sitúa en niveles de desarrollo medio entre .50 y .79, la distancia entre la entidad con mayor y menor desarrollo es aún considerable: el Distrito Federal, con un IDH de .8905 tiene 1.23 veces el nivel de desarrollo de Chiapas que registra un IDH de .7212

### Consejo Nacional de Población (CONAPO)

El Instituto Nacional de Estadística, Geografía e Informática (INEGI), ha producido un documento llamado: “Regiones Socioeconómicas de México”, cuyo objetivo es presentar un resumen comparativo de las diferencias y similitudes observadas en las condiciones económicas y sociales de la población, a lo largo y ancho del territorio nacional, bajo la óptica del XIII Censo General de Población y Vivienda en el año 2010, mediante indicadores que abordan temas relacionados con el bienestar como son educación, ocupación, salud, vivienda, y empleo. Esta síntesis comparativa se presenta no sólo a nivel de las Entidades Federativas y Municipios del país, sino también a nivel de las Áreas Geo estadísticas Básicas (AGEB). Para ello se forman siete estratos (distintos entre sí), donde los elementos clasificados en un mismo grupo tienen en promedio características similares, es decir, son homogéneos. Los estratos se ordenan de tal forma que en el estrato 7 se encuentran las Entidades Federativas (Municipios o AGEBs según sea el caso) que -respecto al total de indicadores considerados- presentan en promedio la situación relativa más favorable, por el contrario, el estrato 1 se compone de las unidades que en promedio presentan la situación relativa menos favorable.

### Capacidad y Bienestar

Amartya Sen, por su parte, ha señalado que los principios éticos bien fundados suponen la igualdad entre los individuos, pero como la habilidad para aprovechar la igualdad de oportunidades varía con cada persona, el problema de la distribución de bienestar nunca podrá resolverse del todo.. No obstante, muchos de los principios de este paradigma pueden encontrarse en los escritos de estudiosos y filósofos de tiempos pasados y de diversas sociedades.



A partir de 1990, el concepto de desarrollo humano se aplicó a un estudio sistemático de temas mundiales, según se publicó en los Informes anuales sobre Desarrollo Humano patrocinados por el PNUD. El trabajo de Amartya Sen y de otras personas fundó las bases conceptuales de un enfoque alternativo y más amplio del desarrollo humano, definido como el proceso de ampliación de las opciones de las personas y mejora de las capacidades humanas (la diversidad de cosas que las personas pueden hacer o ser en la vida) y las libertades, para que las personas puedan vivir una vida larga y saludable, tener acceso a la educación y a un nivel de vida digno, y participar en la vida de su comunidad y en las decisiones que afecten sus vidas. “El desarrollo humano, como enfoque, se ocupa de lo que yo considero la idea básica de desarrollo: concretamente, el aumento de la riqueza de la vida humana en lugar de la riqueza de la economía en la que los seres humanos viven, que es sólo una parte de la vida misma.” (Amartya Sen, 1985). Sen presenta un conjunto de tesis inter-relacionadas sobre los fundamentos de la economía del bienestar, y en especial sobre la evaluación de las ventajas bienestar personal. El argumento mostrado se centra en la capacidad de funcionar, es decir, lo que una persona puede hacer o puede ser, cuestionando en el proceso el énfasis más estándar en la opulencia o en la utilidad. De hecho, la motivación de una persona detrás de elección, es tratada como una variable paramétrica que pueden o no coincidir con la búsqueda de su propio interés. Dado el gran número de problemas prácticos derivados de las funciones y limitaciones de los diferentes conceptos de interés y el criterio del beneficio y el bienestar, la investigación científica es a la vez un interés teórico y práctico de importación.

### Indicadores

Un indicador se identifica como una medida de algo importante o valioso para el individuo y la comunidad. Se encuentra disponible en forma de estadísticos o series estadísticas y en todas aquellas otras formas de evidencia para que las personas puedan evaluar su situación y progreso con respecto a sus objetivos, además se utilizan, para evaluar el éxito de la política y su impacto (Bauer, 1966:1; Salvaris et al 2000). Los indicadores comunitarios de bienestar son herramientas estadísticas para traducir las metas generales de la comunidad en resultados claros, tangibles y comprensibles para evaluar y comunicar el progreso en el logro de estos objetivos. Al ampliar a un nivel o ámbito nacional, los indicadores pueden decirnos sobre el progreso o el bienestar de las naciones, o la condición de un problema social o económico. En el micro nivel, nos puede decir si la meta anual de un programa gubernamental o pequeña empresa se ha logrado (Salvaris et. al. 2000). En la literatura (Salvaris et. Al. 2000) se reconoce que los indicadores deben poseer ciertas características para que sean instrumentos ideales en su propósito. Ante todo Los indicadores deben ser globales en la naturaleza. Es decir, necesitan ser capaces de medir diferentes aspectos del progreso y el bienestar en las diferentes dimensiones de un dominio en particular. En segundo lugar, tienen que ser estratégico a la meta relacionada. Es decir, debe ser un instrumento para lograr los objetivos y establecer puntos de referencia para el análisis que se está realizando. En tercer lugar, los indicadores que se utilizan para el estudio de nivel de bienestar de la comunidad deben reflejar valores comunes y condiciones. En cuarto lugar, tienen que ser aplicables a nivel local en un área específica y comparable entre regiones. Deben cubrir los temas que pueden ser importantes para el área local y deben ser reproducibles en diferentes momentos y diferentes localidades para el análisis comparativo. Los indicadores también son importantes para fomentar la visión y un sentido de propósito común para lo que se han desarrollado. En este sentido se debe plasmar un conjunto coherente de indicadores que permita a las personas determinar el estado de una región o comunidad en un dominio específico y también evaluar el logro de políticas y programas gubernamentales (Bhután-GNHI, 2008) en ese dominio. Los indicadores pueden ser objetivos o subjetivos en la naturaleza o en función del propósito y el entorno de los dominios que se está midiendo. Esta distinción es importante, ya que el objetivo de los indicadores en general es proporcionar información sobre la calidad de vida, más sin embargo, si nos quedamos en los indicadores objetivos resultaría muy pobre la apreciación, por lo que es necesario incluir indicadores subjetivos, tales como, percepciones individuales y juicios de valor (Cummins, 1998), ya que el bienestar integra muchos aspectos individuales, sociales y sistémicos de la vida. Así, en el contexto



específico de la medición para el bienestar es necesario estudiar las respuestas a las diferencias de percepción de las personas, al comportamiento y a los valores. El papel de la educación es igualmente importante en la mejora de la participación social ya que el conocimiento permite el cambio de las comunidades.

Los enfoques objetivos para la medición del bienestar económico y social como el ingreso, la educación, el empleo y la disponibilidad de recursos y servicios en la región, se suelen acopiar de forma centralizada por INEGI y los distintos departamentos del gobierno del estado, organizaciones e institutos de investigación. Los enfoques subjetivos para medir el bienestar se refieren a la percepción de un individuo, actitudes y valores, a menudo requieren atención especial para allegar datos a través de un diseño individual de encuestas para la región. Así, para el propósito de la culminación de esta investigación, el conjunto de indicadores seleccionados deberán medir adecuadamente todos los aspectos del bienestar tanto individual como comunitario, de forma objetiva y subjetiva, que son necesarios para evaluar los diferentes niveles y sus características sociodemográficas.

### Planteamiento Del Problema

Los datos proporcionados por el INEGI en el censo de población 2010, están diseñados para homogenizar las diferencias entre el 94.17 % de Áreas Geo estadísticas Básicas (AGEBS) que pertenecen a un mismo nivel socioeconómico. Esto no permite conocer las diferencias entre los distintos niveles de bienestar social. El método “tradicional”, utilizado por el INEGI, tiene por objeto formar estratos con mínima varianza buscando agrupar a los elementos que más se parezcan entre sí o que estén más cercanos, siguiendo un criterio de similitud establecido y que a su vez permita diferenciar un estrato de otro, utilizando este método proporciona las menores varianzas y en consecuencia genera estratos más homogéneos.

### Preguntas de Investigación

¿Realmente el 97.17 de los AGEBS que conforman el municipio de Chihuahua en su ubicación urbana, pertenecen al Nivel 6 o 7?

¿Que variables son diferenciadoras al momento de establecer un nivel socioeconómico?

¿Qué indicadores será necesario incluir para poder establecer una diferenciación entre dichos niveles?

¿Cómo evaluar la percepción en términos psicológicos, de los niveles a los que pertenece cada individuo?

Objetivos de la investigación (primera parte) Determinar los elementos diferenciadores entre los AGEBS que conforman el municipio de Chihuahua. Analizar los AGEBS para encontrar las variables que establecen diferencias significativas. Implementar una subdivisión de los estratos socio-económicos de la población del municipio de Chihuahua en el área urbana.

Determinar como se distribuyen porcentualmente los distintos niveles encontrados en el municipio.

Hipótesis de la Investigación (primera parte) Existe una diversidad más amplia de NSE divididos por AGEBS, si se utilizan variables que permitan establecer una diferenciación entre ellos.

Es posible hacer una división hasta en 7 niveles del municipio.

Justificación: Es necesario conocer las diferencias entre los distintos grupos sociales para :

Aplicar políticas de desarrollo comunitario en cada una de las áreas urbanas. Desde el punto de vista Mercadológico cada segmento de mercado tiene gustos y necesidades muy distintas que es necesario satisfacer.

Es prioritarios conocer la debilidad y carencias de la población para así poder allegarles recursos necesarios para su bienestar social.



El obtener un indicador de desarrollo humano se entiende en términos de las capacidades individuales

### **METODOLOGÍA (PRIMERA PARTE)**

La primera parte de la presente investigación es de tipo descriptivo, mediante datos obtenidos en el Censo Poblacional 2010. El primer paso será obtener las variables comprendidas en el censo del 2010 que nos permita establecer una diferenciación entre cada uno de los estratos. Dividiendo en cuatro dimensiones que serían: Salud, Condiciones de la Vivienda, Economía y Bienes disponibles en la vivienda

Obtención de la base de datos: Mediante una revisión exhaustiva de los 595 AGEBS que conforman el municipio de Chihuahua, formando así una base de datos con las variables seleccionadas para cada uno de los AGEBS.

En las variables que estaban representada por número de habitantes se obtuvo un porcentaje de cada AGEBS y en aquellos en los que se presentan números o veces en que se repite el evento se presentó en promedio

Se Homogeneizaron o se normalizaron los datos para poder validar de igual forma las 4 variables con sus componentes. Se ponderó cada uno de los componentes de acuerdo a un análisis factorial, en donde se le dio mayor peso aquellas variables que presentaban un índice de correlación más bajo es decir aquellas que presentaran una mayor diferenciación en su regresión. Y con consecuencia aquellas que presentaban una correlación alta se calificó con un peso menor (Ver Tabla No.1) Se dividió en una escala de 7 intervalos para ser congruente con la escala que se maneja por parte del Índice de Desarrollo Humano a través de CONAPO.

### **RESULTADOS**

A continuación se presenta la tabla que corresponde a las ponderaciones que se aplicaron a cada una de las variables así como sus componentes y sus pesos (ver tabla No. 1 “Ponderación) Se obtuvo un Nivel promedio de 4.45 en los 595 AGEBS distribuidos según se muestra en la tabla No. 2, también se puede observar que el porcentaje más alto de AGEBS y/o viviendas está contemplado en los niveles 4 y 5 lo que difiere en forma significativa contra los datos obtenidos por el INEGI, debido principalmente a que en esta investigación, se tomaron otros indicadores que permitieran hacer una diferenciación más efectiva tomando en cuenta las condiciones socioeconómicas del municipio que no son equiparables a las condiciones generales en el país. (Ver Tabla No. 2, “Distribución de Niveles Socioeconómicos).

Por otra parte el método utilizado por el INEGI tiene por objeto formar estratos con mínima varianza buscando agrupar a los elementos que más se parezcan entre si o que estén más cercanos, siguiendo un criterio de similitud establecido y que a su vez permita diferenciar un estrato de otro. Entre las técnicas utilizadas en el método del INEGI se buscó que proporcionar las menores varianzas y en consecuencia el que genere estratos más homogéneos. (Ver tabla No. 3). Según se puede observar el grueso de los AGEBS está concentrado en los niveles 6 y 7 mientras que para la presente investigación se nota una mayor coincidencia con los niveles 4 y 5. Lo que muestra mayor diferenciación entre los estratos. Definitivamente es otro método pero para fines de buscar cómo se comportan las variables en los diferentes NSE se aprecia mucho mejor la diferencia entre ellos. Falta aplicar una encuesta que contemple los aspectos socioeconómicos y de percepción los que servirá para constatar la información de gabinete que se obtuvo para esta primera parte de la investigación.

### **RECOMENDACIONES**



En la obtención de los resultados antes expuestos, fue necesario utilizar variables diferentes a las que utiliza el Índice Desarrollo Humano o el estudio de las Regiones Socioeconómicas del país, con el fin de obtener una mejor diferenciación entre los distintos NSE, por lo cual podemos concluir que un proceso de este tipo requiere la selección cuidadosa de variables, de preferencia que sean en lo posible comunes al Censo y a la Encuesta Nacional de Ingresos y Gastos de los Habitantes. De manera que se obtengan los mejores modelos de predicción, siempre que se acompañe de encuesta en hogares de la población en su conjunto. Para lo cual se requiere:

Tabla No. 1 “Ponderación”, Fuente: La propia investigación.

<i>Salud</i>	<i>0.20</i>
Población Derechohabiente	1.00
Economía	0.05
Población Ocupada	1.00
Educación	0.30
Población 3-5 años que asiste a la escuela	0.10
Población 15-17 años que asiste a la escuela	0.10
Población 18-24 años que asiste a la escuela	0.25
Población 18+ años con educación post básica	0.30
Grado promedio de escolaridad	0.25
Bienes disponibles en la vivienda	0.30
Refrigerador	0.07
Lavadora	0.08
Automóvil o camioneta	0.30
Computadora	0.10
Línea telefónica fija	0.15
Celular	0.05
Internet	0.25
Condiciones de Vivienda	0.15
Ocupantes promedio por cuarto	0.20
Ocupantes promedio por hogar	0.15
2 Dormitorios o mas	0.30
3 cuartos o mas	0.20
Servicios (Agua, energía eléctrica, drenaje	0.10
Sanitario o excusado	0.05

Una encuesta de hogares que incluya condiciones de vida y otras características socio demográficas. Obtención de variables psicológicas que muestren estado de satisfacción e insatisfacción de los habitantes con sus condiciones actuales. Una metodología que busque básicamente indicadores de bienestar más que de pobreza o rezago. Un conjunto de herramientas estadísticas y matemáticas que puedan definir con mayor claridad la situación de bienestar desde los puntos de vista socioeconómicos como de percepción.

Tabla No. 2, “Distribución de Niveles Socioeconómicos Fuente: La propia Investigación

<i>NIVEL</i>	<i>No. De AGEBS que pertenecen a este Nivel</i>	<i>Porcentaje</i>
1	4	0%
2	39	1%
3	72	4%
4	160	34%
5	213	40%
6	103	21%
7	3	0%



Tabla No. 3 “Regiones Socioeconómicas de México”, Fuente: INEGI, 2010

NIVEL	No. De AGEBS que pertenecen a ese Nivel	Porcentaje
1	9	.02 %
2	2	.00%
3	26	.67%
4	31	3.39%
5	36	1.74%
6	180	47.89%
7	154	46.28

## CONCLUSIONES

Se concluye que dependiendo que sea lo que se quiera encontrar, dependerá que indicadores se deben utilizar. Los índices que utiliza el INEGI sirven para mostrar una homogeneidad en la población, sin embargo utilizando otras variables dentro los mismos datos obtenidos por el Censo del 2010, se puede adquirir un panorama más claro de la diferencias que existen entre los AGEBS que conforman el municipio de Chihuahua. Todo dependerá con que fines se desee utilizar la información, para fines mercadológicos las diferencias son muy importantes.

Sin embargo es necesario tomar en cuenta el aspecto de percepción de los habitantes para conocer mejor el nivel al que pertenecen y como diferenciar entre un nivel sociodemográfico y otro. Por lo que en la segunda parte de este trabajo se proporcionará con mayor claridad y precisión las diferencias de estratos sociales ya que el bienestar que alcanza cada individuo no únicamente está representado por los bienes obtenidos, sino que implica también, una serie de factores; tanto sociales, psicológicos y de percepción.

La utilización de la herramienta matemática de Lógica Difusa permitirá dar una idea mejor definida de las diferencias antes expuestas.

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## SUSTENTABILIDAD EMPRESARIAL

Fernando Agüeros Sánchez, Universidad Autónoma de Coahuila

Verónica de León Estavillo, Universidad Autónoma de Coahuila

Irineo Sánchez Luna, Universidad Autónoma de Coahuila

### RESUMEN

*En la Conferencia Río +20, llevada a cabo en el mes de Junio de 2012, en Río de Janeiro, Brasil, los líderes mundiales, junto con miles de participantes del sector privado, las ONG y otros grupos, se reunieron para ver: la manera en que puede reducir la pobreza, fomentar la equidad social y garantizar la protección del medio ambiente en un planeta cada vez más poblado. Las conversaciones oficiales se centraron en dos temas principales: cómo construir una economía ecológica para lograr el desarrollo sostenible y sacar a la gente de la pobreza, y cómo mejorar la coordinación internacional para el desarrollo sostenible.*

**PALABRAS CLAVE:** pobreza, equidad social, medio ambiente, desarrollo sostenible

### ABSTRACT

*In the Rio +20 Conference, held in the month of June 2012, in Rio de Janeiro, Brazil, world leaders, along with thousands of participants from the private sector, ONG's and other groups gathered to watch: the way we can reduce poverty, promote social equity and ensure the protection of the environment in increasingly crowded planet. Official talks focused on two themes: how to build a green economy to achieve sustainable development and lifting people out of poverty, and how to improve international coordination for sustainable development.*

**KEYWORDS:** Poverty, Social Equity, Environment, Sustainable Development

### INTRODUCCIÓN

La sustentabilidad ha representado un nuevo estilo de vida que es fundamental en el modelo de negocios y la generación de innovaciones para que ofrezcan soluciones integrales ante un mundo gris, sombrío y sobrepoblado, ya que las actividades necesarias para mantener una economía, han suscitado presiones adversas sobre el planeta, al extraer sus recursos a un ritmo y forma que no se pueden compensar.

El factor económico, uno de los pilares fundamentales de las empresas, es considerado como sustentabilidad corporativa, dado que consiste en impactar lo menos posible en el medio ambiente, más allá de cualquier legislación ambiental y contribuir a la igualdad de oportunidades, avanzando hacia un mundo multipolar duradero. La sustentabilidad empresarial, luego entonces, significa alcanzar los objetivos institucionales tendientes a lograr el desarrollo socioeconómico, aprovechando al máximo los recursos existentes; es decir, sin afectar el entorno social, sin comprometer los recursos ni la calidad de vida de las generaciones venideras. Para ello, en el presente trabajo se expone el tema de la sustentabilidad empresarial, desde los puntos de vista ecológico, económico, tecnológico y social; a fin de comprender la manera en que se pueden aplicar en un modelo de negocio.

### REVISION LITERARIA

*Sustentabilidad Empresarial:* Sustentabilidad significa satisfacer las necesidades de las generaciones presentes, sin comprometer la capacidad de las generaciones futuras de satisfacer sus propias necesidades. La sustentabilidad en relación con la planificación entonces debe ser considerada como una meta social,



nueva e importante para la planificación del espacio y su utilización racional como espacio de vida del hombre como un todo.

*Áreas De Sustentabilidad Empresarial:* El desarrollo sustentable es una combinación de aspectos: Medio Ambiente, Economía, Tecnología y Gente (Social) que desarrollados de manera individual, pero intersectados en una sociedad o población específica se vuelve "sustentable".

El equilibrio de estos factores, de manera global, resulta bastante difícil de lograr y cuesta más trabajo mantenerlos en el tiempo. México, durante la era priista, tuvo muchos momentos en que alcanzó el equilibrio, pero jamás logró mantenerlos (vaya, ni siquiera por unos meses se mantuvo) y cada vez es más marcado el desequilibrio. El aspecto que más se dejaba de lado era el ambiental que no representaba mayor problema, pero en los últimos años éste se ha sumado al desequilibrio generalizado y se le ha dado mucha más importancia que a los otros dos aspectos. Ahora, el aspecto olvidado es el de la "gente" ya que las desigualdades sociales se han incrementado y el acceso a la tecnología parece cada vez más limitado a los que cuentan con los recursos suficientes para hacer uso de ella. Cada año, la UNESCO y la ONU hacen un ranking que evalúa las ciudades en el aspecto de sustentabilidad, siendo la ciudad de Curitiba en Brasil, el mejor ejemplo de una sociedad con desarrollo sustentable.

*Ecología:* Representa el estado natural (físico) de los ecosistemas, los que no deben ser degradados sino mantener sus características principales, las cuales son esenciales para su supervivencia a largo plazo.

La ecología y la empresa van de la mano con el fin de demostrar su ética y compromiso con la sociedad y sobre todo con la vida. Para las empresas es primordial mantener una economía sana por lo que requieren utilizar recursos naturales como fuentes de energía necesaria para su operación, para la electricidad, el transporte o la calefacción, entre otros; mismos, que en su mayoría provienen de combustibles fósiles como el petróleo, carbón y gas natural; recursos no renovables, cuyos productos de combustión son altamente contaminantes que se convierten en principales fuentes de las emisiones de gases de efecto invernadero.

Es necesario entonces impulsar el aspecto ecológico en el sector industrial por lo que debemos poner especial atención en las estrategias que adoptan algunas empresas a nivel mundial. Otras medidas puestas en práctica que optimizan los recursos naturales se dividen en cinco categorías: ahorro de agua, empresas sanas, energía eficiente, energía renovable y bosque sostenible. Las responsables de sensibilización de mercados en el mundo, como la WWF Red Ibérica de Comercio Forestal y la FSC Forest Stewardship Council, destacan la importante labor que tienen las empresas, sobre todo en el sector de distribución de productos de madera para impulsar la gestión sostenible y la conservación de los bosques y uno de los puntos clave es la certificación de la madera vendida.

Como se evidencia, el sector forestal en México que es extenso y diverso, ha logrado una inusual madurez al realizar lo que las comunidades del resto del mundo apenas están comenzando a explorar: la producción comercial de madera. En la mayor parte del mundo, el manejo forestal se refiere a la recuperación por parte de las comunidades de tierras forestales degradadas o la cosecha de productos forestales no maderables en tierras de propiedad gubernamental. Durante los últimos 30 años las comunidades mexicanas han llevado a cabo la producción comercial de madera en bosques de propiedad comunitaria, un logro que tiene raíces profundas en la historia del siglo XX en México.

Por lo que se refiere a Comisión Federal de Electricidad, en el aspecto de sustentabilidad ambiental y en cumplimiento a lo estipulado por el artículo 27 de la Constitución Política de los Estados Unidos Mexicanos; el cual señala que la Nación debe regular el aprovechamiento de los recursos naturales en beneficio social, para cuidar de su conservación y preservar el equilibrio ecológico; ha establecido como uno de los criterios rectores en la realización de sus actividades el desarrollo sustentable, a través de la adopción de medidas orientadas a la reducción del impacto de sus actividades en el medio ambiente y,



específicamente en las adquisiciones, arrendamientos o servicios se solicitará a los proveedores el cumplimiento de las medidas siguientes, que son enunciativas, mas no limitativas.

Actualmente, los empresarios deben tomar conciencia de la importancia de ayudar a conservar el medio ambiente desde sus mismas compañías, concienciar a ejecutivos, trabajadores y personal en general, de implantar sistemas de gestión ambiental en los diferentes sectores para generar mayores ganancias al efficientar procesos limpios.

*Economía:* Debe promoverse una economía productiva auxiliada por la infraestructura moderna, que proporcione ingresos suficientes para garantizar la continuidad en el manejo sostenible de los recursos, por lo que el desarrollo integral sostenible, deberá enfocar la gestión empresarial en actividades que definan estrategias de innovación que incorporen los requisitos ambientales a un costo menor.

Bajo este enfoque, las empresas deben procurar minimizar la cantidad de recursos utilizados mientras maximizan la creación de valor económico que satisfaga las necesidades y requerimientos de sus grupos de interés, el cual se traduce en beneficios tangibles para la organización, al lograr un fortalecimiento de las ventajas competitivas así como nuevas oportunidades de negocio.

Específicamente, algunos de los beneficios que obtienen las empresas son el acceso a nuevos mercados, aumento en los volúmenes de ventas al poder mostrar que se está produciendo en forma sostenible y al aprovechar oportunidades de negocios sostenibles, se obtiene ahorro en costos por una mejor eco-eficiencia, generación de nuevas oportunidades de negocios, mejora la productividad y el establecimiento de un sistema de gestión integral que incluye la dimensión necesaria para dirigir una empresa, la económica.

*Tecnología:* Slideshare (tecnología limpia. n.f.) define a la tecnología limpia como la tecnología que al ser aplicada no produce efectos secundarios o transformaciones al equilibrio ambiental o a los sistemas naturales (ecosistemas). Para abordar la cuestión de la sostenibilidad ecológica de las actividades industriales puede ser útil contemplar la compatibilización ecológica de la actividad industrial como un proceso lineal o secuencial, en el que se avanza a lo largo del tiempo mediante la progresiva introducción de criterios ecológicos en la gestión de los sistemas industriales, bajo la presión de la creciente conciencia ambiental. Este proceso de adaptación comenzó a desarrollarse de manera evidente en los países industrializados a finales de los años sesenta, y tomó carta de naturaleza sobre todo a partir de la Conferencia de Estocolmo de 1972, y de la aceptación por la OCDE, en la misma época, del principio de "el que contamina paga". Desde entonces, todos los países industrializados han venido acumulando una extensa normativa medioambiental para el control de las actividades industriales, y en respuesta a la misma, la tecnología y los métodos de producción industrial han intentado adaptarse a las nuevas restricciones, aunque con decisión y acierto muy variables por parte de las diferentes empresas, ramas industriales y países. Sobre tecnologías limpias, lo más destacable, es la reducción de los desechos no biodegradables, y la auto sostenibilidad ambiental; es decir, la reposición del gasto ecológico causado por la actividad manufacturera. Ventajas: Desarrollo sostenible, administración limpia de recursos, autodestrucción y reciclaje de desechos. Desventajas: Generalmente la adopción de tecnologías limpias es sinónimo de aumentos considerables en los costos de producción y fabricación, lo cual no es bueno para las utilidades de las empresas.

Mercadeo Verde es la inserción de conceptos ambientales a las actividades tradicionales de mercadeo. El mercadeo verde crea valor adicional en los productos de la empresa y en las actividades que ésta realiza, aunque todos esos valores sean cuantificables financieramente.

Las industrias con mayor impacto en el ambiente son la extractiva (minería y petrolera), la minero metalúrgica, petroquímica y química y en algunos casos cemento y cal. En general, estos tipos de industrias provocan escurrimientos y arrastres de residuos peligrosos de alta afectación ambiental, así



como la descarga de aguas residuales en cuerpos receptores. Las emisiones a la atmósfera son particularmente excesivas en procesos de fundición y refinación.

*Social:* La Organización Internacional del Trabajo (Pobreza, n.f.) menciona que para romper con el ciclo de la pobreza es necesario crear nuevas oportunidades y bienestar a nivel local. La Organización Internacional del Trabajo ha desarrollado un programa para la comunidad del trabajo, representada por sus miembros tripartitos, con la finalidad de mover sus recursos para crear estas oportunidades y ayudar a reducir y eliminar la pobreza. La pobreza no es sólo un problema de los pobres. Es difícil vislumbrar una seguridad política y social en el mundo si un número tan grande de personas continúa atrapado en el ciclo de la pobreza o si perciben pocas oportunidades en un sistema global que les parece discriminatorio e injusto.

El número de desempleados en el mundo aumentó en 4,2 millones en 2012 hasta más de 197 millones, un 5,9 por ciento de la tasa de desempleo. Un cuarto de este incremento tuvo lugar en las economías desarrolladas, mientras que tres cuartas partes se debieron al efecto secundario que éste tuvo sobre otras regiones, en especial en Asia Oriental, Asia Meridional y el África Subsahariana. A medio plazo, las previsiones indican que la recuperación económica mundial no será lo suficientemente fuerte para reducir el desempleo con rapidez, y se estima que el número de personas en búsqueda de trabajo aumentará hasta más de 210 millones durante los próximos cinco años. La situación del mercado laboral permanece especialmente desalentadora para los jóvenes, con casi 74 millones de personas entre 15 y 24 años desempleadas en el mundo, una tasa de desempleo juvenil de 12,6 por ciento. Despierta particular preocupación el hecho de que cada vez más jóvenes experimentan el desempleo por largo tiempo. Alrededor de 35 por ciento de los jóvenes desempleados en las economías avanzadas han estado sin empleo durante seis meses o más tiempo. Como consecuencia, un número creciente de ellos pierde la motivación y se retira del mercado laboral (Organización Internacional del Trabajo, “Tendencias Mundiales del Empleo 2013”).

En lo referente a la seguridad y salud en el trabajo, de acuerdo a publicación de la OIT, cada día mueren 6.300 personas a causa de accidentes o enfermedades relacionadas con el trabajo, más de 2,3 millones de muertes por año. Anualmente ocurren más de 317 millones de accidentes en el trabajo, muchos de estos accidentes resultan en absentismo laboral. El coste de esta adversidad diaria es enorme y la carga económica de las malas prácticas de seguridad y salud se estima en un 4 por ciento del Producto Interno Bruto global de cada año. Las condiciones de seguridad y salud en el trabajo difieren enormemente entre países, sectores económicos y grupos sociales.

Las empresas sostenibles no deben permitir que ocurran accidentes y enfermedades en el trabajo, ya que éstos no sólo interrumpen sus operaciones, sino que pueden incidir en importantes consecuencias económicas y afectar su reputación. Si bien la globalización ha sometido a los empleadores a una mayor presión para mejorar la eficiencia y la productividad de la empresa, existen claros indicios de la falacia de tratar de reducir costos a costa de la seguridad y salud en el trabajo.

### Empresas Sustentables

Una empresa sustentable, es aquella que toma en cuenta múltiples aspectos que van desde la satisfacción y bienestar de sus empleados, la calidad de sus productos, el origen de sus insumos, hasta el impacto ambiental de sus actividades, sin dejar de lado el efecto que causan sus productos y desechos, es decir, el impacto social, político y económico que produce su actividad y su compromiso con el desarrollo social y económico de un país.

Desafortunadamente, en México apenas se comienza a incorporar medidas y programas para que las empresas implementen sistemas de sustentabilidad ambiental. En la actualidad en nuestro país, una de las



prácticas en que incurren las empresas es el envío de sus residuos a las disposiciones de tratamiento más baratas, sin importar cuál es la opción más acorde con el tipo de desecho que producen, lo que se traduce en un mal manejo de los residuos industriales, generando un elevado impacto negativo en la sociedad.

No obstante y a pesar de estos rezagos, la Secretaría del Medio Ambiente y Recursos Naturales (Semarnat) tiene registradas 2,000 empresas con el certificado de Industria Limpia, esto alude al compromiso de las compañías con el desarrollo sustentable y las regiones en que se localizan.

Las empresas, además de preocuparse por el bienestar de sus empleados y la calidad de sus productos, también deben hacerlo por el impacto ambiental de sus actividades. Algunas empresas mexicanas ya implementan acciones para reducir el impacto ecológico de sus cadenas productivas y han descubierto que invertir en energías verdes y contra el cambio climático es un negocio rentable.

## CONCLUSIONES

La visión de la sustentabilidad empresarial va más allá del cumplimiento de regulaciones ambientales, la implementación de conceptos de producción más limpia o políticas de recursos humanos; el objetivo es lograr un equilibrio entre las dimensiones ecológica, económica, tecnológica y social para asegurar la continuidad de la empresa en el largo plazo.

Para fortalecer la capacidad de las empresas en cuanto a desarrollar oportunidades orientadas al mejoramiento de sus resultados ecológicos, económicos, tecnológicos y sociales; se deben crear metodologías para implementar de forma integral la sustentabilidad empresarial, que esté enfocada a los elementos de generación de impacto en los parámetros críticos de la competitividad de la empresa (utilidades, acceso a mercados, ventas, utilización de recursos, eficiencia de procesos, estabilidad y ambiente laboral y proyección comunitaria); también deberá estar enfocada a la creación de capacidades organizacionales.

La tecnología limpia es un aspecto sumamente importante hoy en día, dada la afectación a los ecosistemas en la forma de producir productos de consumo, así como al número de habitantes en el planeta, los cuales requieren contar con servicios y productos para su bienestar, por tal motivo las industrias y empresas deben implementar nuevas formas de producir cuidando el medio ambiente, debido a que los desechos son la parte que más afecta a nuestro planeta. En la actualidad se requiere otorgar mayor apoyo a las industrias limpias con la finalidad de acrecentar la conciencia ambiental, fomentar la investigación para que ésta pueda ser llevada a la práctica e informar las ganancias que se pueden obtener a través del ahorro de consumo de energía, materia prima; y generar la transformación a un equilibrio ambiental a través del control de emisiones, desechos tóxicos, residuos sólidos, etc. A pesar del poco apoyo para impulsar a la industria limpia, mucho se ha logrado en producir productos que afecten en menor grado el medio ambiente, tal es el caso de los vehículos eléctricos, híbridos o de muy bajo consumo que generan menos cantidad de gases y sus componentes son reciclables, también podemos mencionar los edificios ambientalmente correctos que consumen poca energía y generan bajos impactos ambientales.

En el ámbito social, podemos concluir que debemos crear y dar oportunidades justas e imparciales a todos los niveles de la población y especialmente a las áreas laborales más vulnerables, para ayudar a reducir y eliminar la pobreza, además de que la seguridad y salud de los trabajadores es importante incrementarlas en las empresas sostenibles, por lo que debemos crear conciencia sobre la importancia y las consecuencias de accidentes, lesiones y enfermedades relacionadas con el trabajo, ya que las empresas que han tomado estas medidas para mejorar la salud y seguridad de sus trabajadores, han observado una mejora en la reducción de accidentes, una mejora en la motivación, la moral y la productividad, reduciendo el ausentismo, entre otros beneficios, y contribuyendo al logro de los objetivos de una empresa sostenible, así como la reducción de la pobreza de estos trabajadores al obtener mejores salarios derivado de la



rentabilidad de estas empresas. En lo referente a la crisis del mercado laboral, los gobiernos deben apoyar en las actividades relacionadas con las competencias laborales y la recapitación, a fin de contar con personal calificado o competente en las distintas especialidades, y que a su vez puedan reducirse las tasas de desempleo a nivel nacional e internacional.

El objetivo de las empresas es lograr un equilibrio entre las dimensiones ecológica, económica, tecnológica y social para asegurar la continuidad en el largo plazo. La dimensión ambiental procura minimizar el impacto negativo al medio ambiente a través de la gestión ambiental, la dimensión económica analiza los intercambios de servicios, productos y capital que se efectúan entre la empresa y su entorno, la dimensión tecnológica establece tendencias por medio de productos innovados y de tecnologías. Finalmente la dimensión social se refiere al impacto social de la organización tanto a nivel interno como a nivel externo.



# EL PRESIDENTE DE LA REPÚBLICA Y EL EJERCICIO DE SUS FACULTADES EN LA ADMINISTRACIÓN PÚBLICA FEDERAL

Norma Alicia Canto Vera, Universidad Autónoma De Baja California  
Martha Patricia Bórquez Domínguez, Universidad Autónoma De Baja California

## RESUMEN

*La figura del Presidente de la República en México no es entendida en su justa dimensión y generalmente se le considera como una persona dotada de facultades plenas a quien se le atribuye, por parte de los gobernados, un status de omnipotencia, distante e inalcanzable, olvidando que es un servidor público con facultades, pero que también está obligado a desempeñar funciones en cumplimiento del mandato que le fue conferido por el voto popular, en beneficio de los gobernados, hayan o no votado por él.*

*Sin embargo, últimamente se percibe cierta cercanía de la figura presidencial con los gobernados, merced a los medios masivos de información y de comunicación, como es el caso de las redes sociales, donde es posible ver y escuchar en directo y en tiempo real los mensajes que tiene a bien dirigir a la Nación. El acelerado avance en las comunicaciones y los transportes ha facilitado esta tarea, dando una nueva dimensión al concepto de tiempo y distancia.*

## THE PRESIDENT OF MEXICO AND ADMINISTRATIVE FACULTIES AT THE FEDERAL LEVEL

*This paper analysis the President of Mexico administrative faculties and federal public administration*

## INTRODUCCIÓN

Es común en México, que al terminar el quinto año de funciones y penúltimo para que deje de ser Presidente, ya se empieza a especular sobre el siguiente Primer Mandatario (como también se le denomina) para rendirle las pleitesías que su imagen mitificada merece a juicio de muchísimos gobernados, olvidando o ignorando que el sistema político mexicano obedece al modelo establecido en Francia por Montesquieu, e implantado en este país, que se refiere al establecimiento de pesos y contrapesos que tiende a neutralizar el exceso de poder en una sola persona. Es por todos conocida la frase “L’état ce moi”, (el Estado soy yo) mediante la cual se representa el poder soberano y absoluto centrado en la investidura del rey francés Luis XIV.

En los distintos medios de comunicación, es común referirse al Presidente de la República, como Jefe de Estado o Jefe de Gobierno. En el presente trabajo pretendemos establecer si pueden ser sinónimos dichos apelativos o si se está en presencia de figuras distintas ostentadas por la misma persona.

Asimismo, mencionaremos a grosso modo el cúmulo de actividades, funciones, facultades y prerrogativas que le han sido encomendadas tanto por la Constitución como por otros ordenamientos legales y factuales para cumplir con sus objetivos, en lo personal y en su ámbito competencial, es decir, dentro de la Administración Pública Federal y abordaremos la estructura de ésta para conocer el alcance de sus potencialidades.

Expresaremos, asimismo, nuestra opinión objetiva respecto del excesivo presidencialismo en México, así como también el hecho de poder exigírsele responsabilidad en que incurre el presidente en aquellos casos



de incumplimiento de sus funciones, de actuación excesiva o de omisión, en perjuicio del prevalecimiento del estado de derecho a que todo Estado aspira.

## LA ADMINISTRACIÓN PÚBLICA EN MÉXICO

A efecto de abordar la figura del Presidente de la República, se le tiene necesariamente que ubicar en el contexto de la Administración Pública.

Los grupos humanos, constituidos bajo cualquier figura político-jurídica, tienen necesidades colectivas que satisfacer; para tal efecto requieren allegarse de los recursos suficientes para cubrirlas, de acuerdo a una adecuada planeación y en atención de los rubros prioritarios.

En los estados absolutistas en los que el soberano regía a su antojo, era él mismo quien procedía a determinar las fuentes y destinos de dichos recursos; al instaurarse la división de poderes, como una forma consensuada de gobierno, la tarea de la organización se le encomienda al poder ejecutivo, de tal suerte, que a éste le corresponde desempeñar las funciones administrativas dentro de la estructura gubernamental, en beneficio del interés colectivo. Si lo decimos en otras palabras, significa que al Poder Ejecutivo le corresponde la función de la administración pública; sin embargo, la costumbre ha hecho que se reputen a ambos como sinónimos.

### La Función Administrativa

A partir de que en nuestro país adoptamos el sistema de la división de poderes, Ejecutivo, Legislativo y Judicial, se ha conferido a cada uno de ellos diversas atribuciones, a efecto de que puedan realizar las actividades o funciones que les competen, según el Poder que las ejerza, denominadas funciones administrativas, legislativas y jurisdiccionales, respectivamente.

Las funciones del Estado están delimitadas en la Constitución Política de los Estados Unidos Mexicanos. El Poder Ejecutivo Federal, a cuyo cargo está la función administrativa, está dotado de atribuciones diversas, de acuerdo al artículo 89 de la Ley Suprema. Fraga, respecto de la función administrativa, señala lo siguiente: “Las funciones constituyen la forma de ejercicio de las atribuciones.” (FRAGA, Gabino. Derecho Administrativo. Editorial Porrúa. Décimocuarta edición. México. 1971. Pág. 24)

Este mismo autor, clasifica a la función administrativa desde dos puntos de vista: el formal y el material. Define a la función administrativa, desde el punto de vista formal, como “la actividad que el Estado realiza por medio del Poder Ejecutivo.” (FRAGA, Gabino. Op cit. Pág. 52) Por tanto, todas las funciones establecidas en el artículo 89 constitucional, son formales, debido a que atienden al órgano del cual emanan. La función administrativa, desde el punto de vista material, tiene que ver con la naturaleza del acto, es decir, independiente del Poder del cual emana.

Ejemplo: El artículo 89, fracción I de la Constitución, señala lo siguiente: “Las facultades y obligaciones del presidente son las siguientes: I. Promulgar y ejecutar las leyes que expida el Congreso de la Unión, proveyendo en la esfera administrativa a su exacta observancia;...”

La disposición transcrita es conocida genéricamente como la “facultad reglamentaria de Presidente de la República”, mediante la cual éste puede emitir reglamentos, dentro de su ámbito de competencia, para facilitar el cumplimiento de las leyes. En otras palabras, el contenido del artículo 89, fracción I, en el caso de los reglamentos, está implícito el desempeño de una función formalmente administrativa ya que emana del Poder Ejecutivo, pero es materialmente legislativa por la naturaleza de las disposiciones, que son las que ordinariamente corresponde emitir al Poder Legislativo dentro de su esfera competencial



(generales, impersonales y abstractos). Ejemplo: el reglamento de la Ley del Impuesto Sobre la Renta que facilita el cumplimiento de los lineamientos generales de la propia ley que reglamenta.

Es importante señalar que el reglamento no debe ir más allá o en contra de lo dispuesto en el propio precepto legal, ya que de lo contrario se estaría ante el ejercicio indebido de una facultad no concedida al Jefe del Ejecutivo, que es la de legislar.

Asimismo, en base al precepto constitucional que se comenta, además de otorgarle al Presidente de la República la facultad para emitir reglamentos, puede también emitir acuerdos, decretos y otros actos administrativos.

A cargo de la Administración Pública Federal, está el Presidente de la República, apoyado en sus funciones, por unidades de asesoría, de apoyo técnico y de coordinación que el propio Ejecutivo determine, de acuerdo con el presupuesto que tenga asignado. Podrá, además, constituir comisiones intersecretariales, para el despacho de asuntos en que deban intervenir varias Secretarías de Estado.



# **TENDENCIAS DEL EMPLEO PROFESIONAL EN LAS EMPRESAS DEL ESTADO DE COAHUILA Y SU IMPACTO EN LAS UNIVERSIDADES MEXICANAS**

Juan Jesús Nahuat Arreguín, Universidad Autónoma de Coahuila  
Fernando Agüeros Sanchez, Universidad Autónoma de Coahuila  
Javier Toledo Aguilar, Universidad Autonoma de Coahuila  
Abigail Natalia Velasco Sandoval, Universidad Autonoma de Coahuila

## **RESUMEN**

El desarrollo de las económico de las naciones se basa en su planta productiva y esta a su vez necesita de profesionistas capacitados para el desarrollo de la competitividad entre las empresas, sin embargo cada vez los jóvenes profesionistas encuentran una realidad mas cruda, donde cada vez es mas difícil ofrecer sus servicios profesionales, por lo que esta documento realizó una encuesta en las empresas mas importantes del estado de Coahuila, México observando la tendencia sobre la contratación, encontrando las áreas de oportunidad mediante la localización de las variables sensibles que les permitan su desarrollo profesional mediante la obtención de un empleo.

**PALABRAS CLAVE:** Empleo, desempleo, educación superior, capital humano

## **COAHUILA STATE COMPANIES PROFESSIONAL RECRUITMENT TREND AND ITS MEXICAN UNIVERSITIES IMPACT**

### **ABSTRACT**

The nations economics development is based on its productive plant at the same time it needs professionals trained to develop the competitiveness between business to business, however young proffesionals find a more raw reality, because is more difficult to offer their professionals services. This document did an inquest on the Coahuila (Mexico) most important companies, observing the trend on the recruitment, finding the oportunity areas by sensitive variables that allow its proffesional development by obtaining employment

**KEYWORD:** Job, unemployment, higher education, Human Capital.

**JEL:** I20, I25, J21, J24, J28, O15

### **ANTECEDENTES**

En la actualidad la globalización ha traído sin duda muchos beneficios económicos al Estado de Coahuila, sin embargo, cada vez es más complicado encontrar un empleo para los profesionistas de todas las carreras, aunado a esto los salarios se han venido modificando hacia la baja, ya que al existir la carencia de trabajo y mucha demanda, los profesionistas se ven obligados a aceptar las condiciones de las empresas que muchas veces no son las mas idóneas.

Otra consecuencia de la falta de oportunidades, es la del subempleo donde no es muy raro, observar a jóvenes profesionistas emplearse en trabajos muy por debajo de su nivel intelectual, como por ejemplo, como dependientes de alguna micro empresa o choferes. Algunos autores aseguran que el exceso de oferta de profesionistas se debe a que la oferta de egresados se incrementó en el periodo 6.7% en promedio anual, mientras que la economía sólo creció al 3.5% anual en promedio, provocando que los



profesionistas no encontraran empleos adecuados a su preparación, y desperdiciando un capital humano que pudiera ser más productivo en otro ámbito de la economía.

El problema es encontrar algunas áreas de oportunidad de empleo en la que los jóvenes profesionistas puedan incursionar e incorporarse a la fuerza de trabajo, teniendo beneficios económicos y profesionales satisfactorios, por lo que es necesario visitar y entrevistar a los empresarios del estado y pedir su opinión de como consideran que se pueda incorporar a estos profesionistas al mercado laboral, ya sea de una forma directa con esas empresas, o quizás, puede ser de forma indirecta, siempre y cuando, ambos tengan beneficios. Por lo que es de suma importancia la opinión que tienen dichos empresarios, sobre la preparación, en comparación con las oportunidades que se puedan aprovechar en un estado como Coahuila de Zaragoza, donde coexisten importantes clusters de desarrollo económico (Cluster automotriz y de la construcción al SE del estado, Cluster textil, agroalimentario y del mueble en la Región Lagunera del estado, y el cluster carbón-siderurgia-metamecánico, al centro-norte del estado.

## INTRODUCCIÓN

La educación es una actividad que tiene determinantes económicos, políticos y sociales. Desde el punto de vista económico, la educación se puede entender como una inversión, como un proceso de creación de capital humano. Shultz (1961) y Becker (1975) formalizaron esta teoría y recibieron el Premio Nobel de Economía por sus aportaciones en este tema. A diferencia de un gasto en consumo, que produce satisfacción o beneficio inmediato, los gastos en inversión generan algún tipo de activo que producirá ingresos en el futuro. A estos activos se les da el nombre de capital. Así como el capital físico, maquinaria y bienes raíces, por ejemplo, generan flujos de ingreso a lo largo del tiempo para sus propietarios, de la misma manera, la educación ayudará a los individuos a incrementar sus ingresos a lo largo de su vida. En este sentido, existe una clara analogía entre capital físico y capital humano. Por esta razón, la educación, y en particular, la educación superior, constituye un elemento importante dentro de los múltiples determinantes del crecimiento económico y el desarrollo de las sociedades. Lustig, Arias y Rigolini (2002) presentan una síntesis de la literatura sobre esta relación.

Por ello, es importante dimensionar como se está comportando el empleo profesional en México considerando los reportes de la Secretaría de Trabajo de la situación laboral en 2011, y con ello analizar la situación del estado de Coahuila donde se tienen universidades públicas y privadas y grandes polos de desarrollo económico.

## NÚMERO DE PROFESIONISTAS OCUPADOS AL TERCER TRIMESTRE DE 2011

Los datos de la Encuesta Nacional de Ocupación y Empleo (ENOE)<sup>1</sup>, mostraron que el número total de profesionistas ocupados en el país es de 6.3 millones de personas.

Las carreras con mayor número de profesionistas ocupados son (Figura 1): Contaduría (659 mil 400 ocupados), Ciencias Administrativas (637 mil 400 ocupados), y Derecho (606 mil 400 ocupados).

No obstante, no todos los profesionistas de estas carreras se ocupan en actividades afines a sus estudios: Contaduría (31.8%), Ciencias Administrativas (59.4%), y Derecho (37.7%).

Las áreas que muestran el menor número de ocupados son: Humanidades, Artes y Ciencias Físico-Matemáticas.

Las carreras con menos profesionistas ocupados son: Forestales (3 mil 800 ocupados), Ciencias del Deporte (3 mil 500 ocupados), y Pilotos aviadores y Navales (3 mil 200 ocupados).

Figura 1.





Las cifras al tercer trimestre de 2011 presentadas en el presente documento son preliminares.

### DISTRIBUCIÓN DE LOS PROFESIONISTAS OCUPADOS POR SEXO AL TERCER TRIMESTRE DE 2011

El porcentaje de mujeres profesionistas ocupadas con respecto al total de profesionistas ocupados en el país es de 42.2%. Las áreas profesionales en donde las mujeres representan a más de la mitad del total de profesionistas ocupados son (Figura 2): Humanidades, Educación, Artes y Ciencias de la Salud.

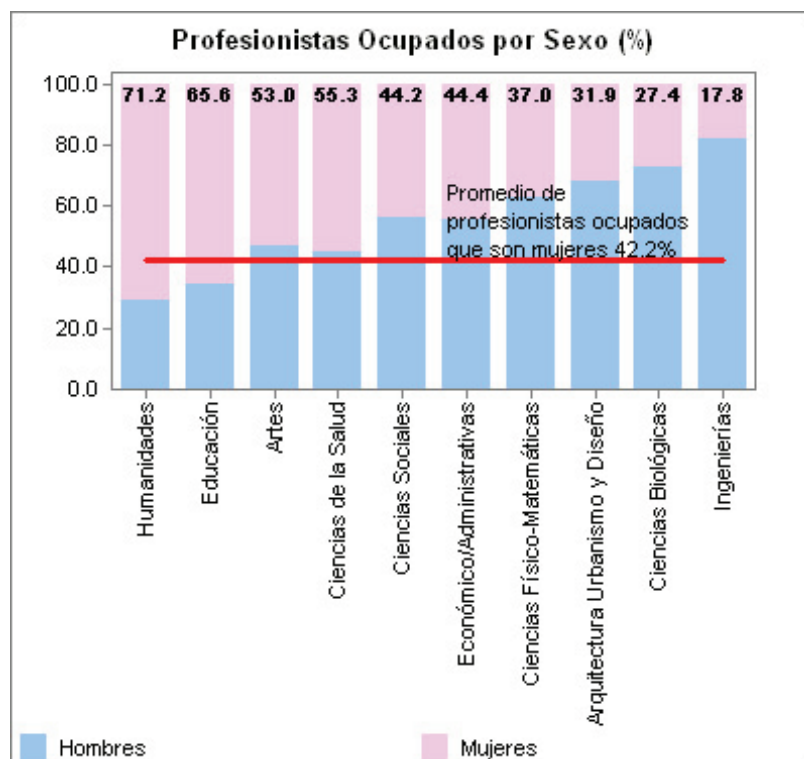
Las carreras con mayor porcentaje de mujeres profesionistas ocupadas son: Diseño Textil (99.1%), Formación Docente en Educación Preescolar (96.5%), y Formación Docente en Educación Especial (92.4%).

Las mujeres profesionistas tienen menor presencia en la ocupación en las áreas de las Ingenierías, Ciencias Biológicas y Arquitectura, Urbanismo y Diseño.

Las carreras con los porcentajes más bajos de mujeres profesionistas ocupadas son: Zootecnia (3.7%), Ingeniería Mecánica (2.5%), e Ingeniería Electromecánica, y Pilotos Aviadores y Navales (2.2% respectivamente).



Figura 2.



### PROFESIONISTAS OCUPADOS POR GRUPOS DE EDAD (%) AL TERCER TRIMESTRE DE 2011

Los profesionistas ocupados de 20 a 24 años de edad se concentran mayoritariamente en las áreas de Artes, Humanidades, Ciencias Sociales e Ingenierías.

Las carreras que cuentan con el porcentaje más alto de jóvenes ocupados en este rango de edad son (Figura 3): Nutrición, Antropología, Administración Pública y Ciencias Políticas (20.3%, 18.8% y 15.8% respectivamente).

Mientras que los profesionistas ocupados de 25 a 34 años se concentran en mayor medida en las áreas de Artes, Humanidades e Ingenierías.

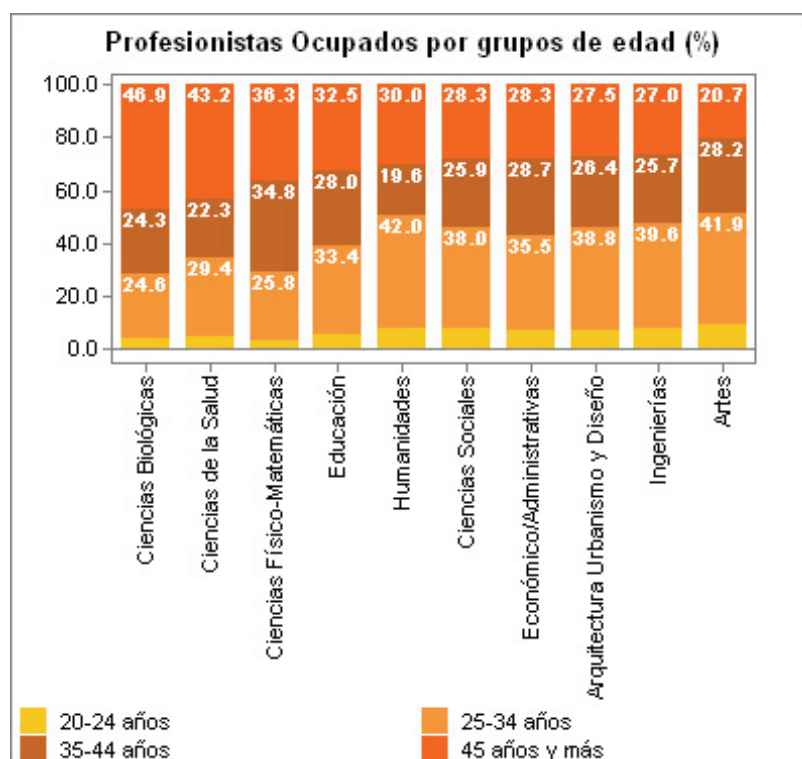
Por su parte, los profesionistas ocupados de 35 a 44 años tienen una mayor representación en las áreas de Ciencias Físico-Matemáticas, Económico-Administrativas y Artes.

Para el grupo de profesionistas ocupados mayores de 45 años, la mayor concentración se observa en las áreas de las Ciencias Biológicas, Ciencias de la Salud y en el área de Ciencias Físico-Matemáticas.

Las carreras de Ciencias Naturales (81.4%), Zootecnia (64.7%), y Ciencias Sociales (60.8%) son las que ocupan al mayor número de personas mayores de 45 años.



Figura 3.



### PROFESIONISTAS ASALARIADOS Y NO ASALARIADOS AL TERCER TRIMESTRE DE 2011

En su mayoría, los profesionistas ocupados en el país son asalariados, es decir, en promedio, 8 de cada 10 dependen de un patrón (Figura 4). Al tercer trimestre de 2011, Educación es el área con la mayor proporción de profesionistas ocupados asalariados (96 de cada 100).

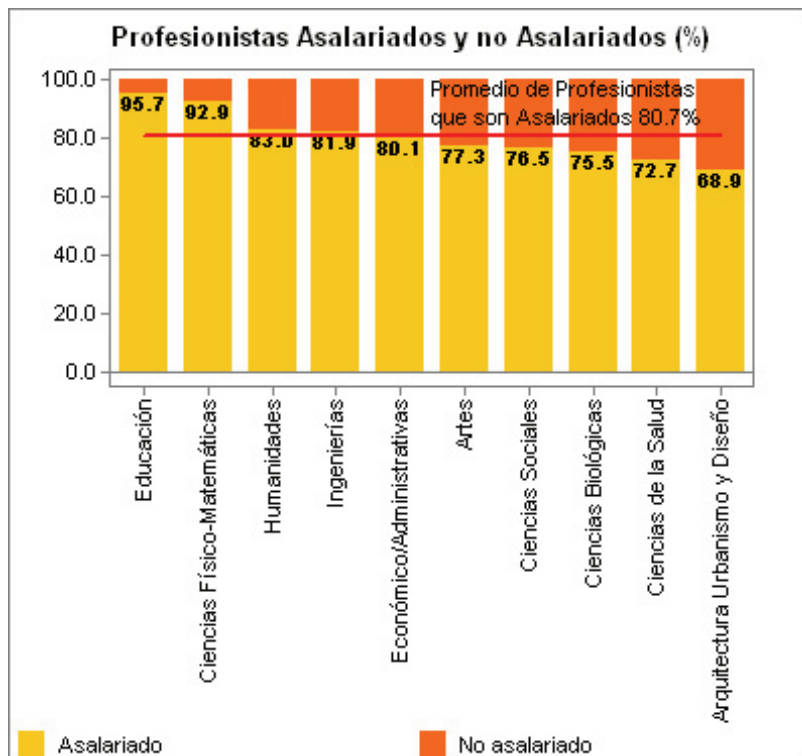
Las carreras de Geografía, Ciencias de la Educación y Educación Musical, poseen los porcentajes más elevados de profesionistas asalariados (99.1%, 97.5% y 97.5% respectivamente).

Por el contrario, la proporción más baja de profesionistas asalariados se encuentra en el área de Arquitectura, Urbanismo y Diseño, ya que de cada 100 profesionistas ocupados, 69 son asalariados.

Las carreras con más profesionistas independientes (no asalariados) son: Odontología, Artes Plásticas y Diseño Textil (57.2%, 54.7% y 48.9% respectivamente).



Figura 4.



### RELACIÓN ENTRE OCUPACIÓN Y ESTUDIOS REALIZADOS AL TERCER TRIMESTRE DE 2011

Más del 30% de los profesionistas ocupados en las áreas de Ciencias Sociales, Ingenierías, Ciencias Biológicas y Económico-Administrativas trabajan en ocupaciones que no son acordes con su formación profesional.

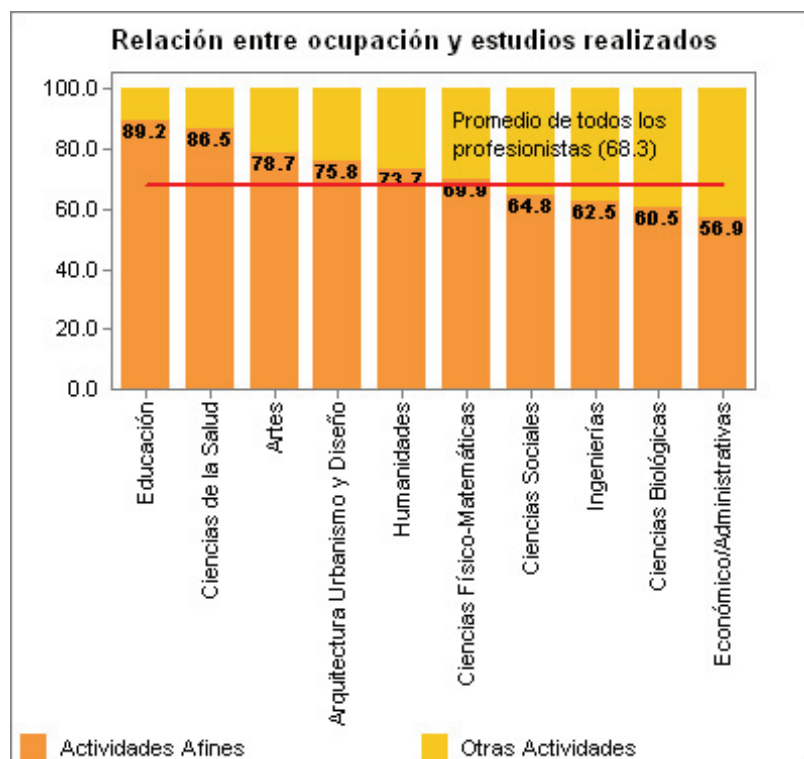
Las carreras con el mayor porcentaje de profesionistas ocupados en actividades no acordes con sus estudios son (Figura 5): Ciencias Políticas (73.5%), Ciencias de la Comunicación (68%) y Bioquímica (65.3%).

En contraste, en las áreas de Educación, Ciencias de la Salud, Artes, Arquitectura, Urbanismo y Diseño, y Humanidades la proporción de quienes sí trabajan en ocupaciones acordes con sus estudios es superior al 70%.

Las carreras que mostraron una mayor relación entre los estudios realizados y la ocupación desempeñada son: Medicina Física y Fisioterapia (93.5%), Medicina (88.8%), y Formación Docente en Educación Preescolar (87.2%).



Figura 5.



## LA TEORÍA DEL CAPITAL HUMANO

El concepto de capital humano se refiere al hecho de que los seres humanos invierten en sí mismos. Los gastos en educación, capacitación, cuidado de la salud y hasta aquéllos destinados a emigrar se pueden considerar como inversiones, ya que elevan el ingreso futuro de los individuos.

Esta teoría explica por qué existe un nivel óptimo de educación para cada persona: un individuo racional invertirá en capital humano siempre que los beneficios esperados de su educación sean mayores a los costos en que debe incurrir para obtenerla.

Existe un costo directo en colegiaturas, libros y otros elementos directamente relacionados con el proceso educativo, y otro definido por el costo de oportunidad del tiempo dedicado a la educación. El costo de oportunidad para un individuo que decide continuar con sus estudios es el sueldo que deja de ganar por no estar trabajando.

Los beneficios privados de la educación se definen como el ingreso adicional que obtendrá el individuo a lo largo de su vida.

## EMPLEO PROFESIONAL

A pesar que en la década pasada se incrementó en 2.8 millones el número de profesionistas en el país, al menos 16%, es decir, 448 mil egresados universitarios, se mantuvieron inactivos, mientras la tasa de desempleo para este sector pasó de 2.3 a 5.1%, con una media de 260 mil nuevos graduados que buscan empleo cada año.

En cuanto a la cobertura, se estima que en casi 40 años, las universidades públicas perdieron 20% del total de la matrícula nacional, pues de 1971 a 2009 la proporción de alumnos atendidos en instituciones



privadas pasó de 14 a 31%, por lo que actualmente casi cuatro de cada 10 profesionistas son formados por el sector privado.

De acuerdo con el informe preliminar Mercado laboral de profesionistas en México: diagnóstico 2000-2009 y prospectiva (2012-2015), elaborado por la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), y presentado en 2011, la calidad de la ocupación entre los egresados de licenciatura también se modificó. Los empleos con actividades altamente profesionalizadas cayeron de 69 a 61 puntos porcentuales. En contraste, las ocupaciones de mediana y nula calidad aumentaron de 19 a 24%, y de 12 a 16%, respectivamente.

En un documento, sometido para su análisis durante la 38 sesión ordinaria del Consejo de Universidades Públicas e Instituciones Afines de la ANUIES, en la Universidad Autónoma de Campeche, destaca que frente al crecimiento de la oferta de profesionistas en el país, en un contexto de "falta de crecimiento económico, el desempleo de éstos se incrementó y se deterioró la calidad de su empleo". Después de cursar una carrera, subraya que un porcentaje significativo de profesionistas formados en las aulas universitarias se ubicó en actividades para las cuales no era necesario contar con educación superior, por lo que en comparación con la década anterior "se produjo un deterioro respecto del perfil de las ocupaciones que desempeñan los profesionistas".

En el encuentro, donde se presentó una segunda etapa del estudio, que incluyó un análisis prospectivo del mercado laboral de profesionistas para el ciclo 2015-2020, así como el impacto de las remuneraciones reales que percibe este sector de la población, se discutieron los efectos de la concentración de la matrícula en pocas carreras universitarias. El informe señala que 80% de quienes concluyeron su licenciatura y tienen empleo, sólo proceden de cinco áreas de conocimiento: ciencias económico-administrativas (25%), ingenierías (17.7%), educación y pedagogía (14%), ciencias sociales y políticas (13%), así como ciencias de la salud, nutrición y biomédicas (8.2%). Si se analiza por licenciatura, se estima que más de la mitad de los profesionistas ocupados son egresados de seis carreras: administración (10%), contaduría (10.8%), derecho (8.8%), docentes de educación básica (7.8%); ingeniería mecánica e industrial (5.9%) e ingeniería en computación e informática (5.4%). En la primera década del siglo XXI, destaca el informe, creció en 32% el egreso. Sin embargo, las universidades públicas mantuvieron un promedio de 200 mil nuevos profesionistas por año, mientras las instituciones privadas pasaron de 75 mil a 143 mil egresados por anuales, que representó un incremento de 92.5%.

## **SUBEMPLEO PROFESIONAL**

Los jóvenes de mayor preparación académica son el sector más golpeado por el desempleo en México. Un análisis realizado por académicos del Instituto de Investigaciones Económicas (IIE) de la Universidad Nacional Autónoma de México muestra que 66% de los jóvenes laboran en la informalidad, lo cual los convierte en más pobres y vulnerables. Agrega que 71.2% del total de desempleados en el país cuentan con estudios completos de secundaria y preparación media superior y superior. De acuerdo con el documento "El empleo, el ingreso y el actual gobierno", publicado en el boletín mensual Momento Económico de esa dependencia universitaria, 40% de esta población entre 15 y 24 años que labora en empresas formales no tienen seguridad social ni prestaciones. Juan Arancibia Córdova, del IIE, indicó que la Organización Internacional del Trabajo (OIT), en su Informe sobre tendencias mundiales del empleo 2012, calcula que casi 75 millones de personas entre 15 y 24 años estaban desempleadas en 2011. La tasa de desocupación juvenil es de 12.7%, el doble de la que se registra entre la población en general, y se estima que 6.4 millones de jóvenes han perdido la esperanza de encontrar una fuente de trabajo. A escala regional, mientras en América Latina el desempleo juvenil bajó de 15.9% durante 2010 a 14.9% para 2011, en el mismo período, subió en México de 9.7 a 10%, subrayó el académico. Respecto del nivel de los ingresos a escala nacional, en el tercer trimestre del año pasado, 13% de los trabajadores



recibían hasta un salario mínimo; 22.7% hasta dos; 21.1% hasta tres; de tres a cinco salarios lo percibían 15.9%; más de cinco, 8.5% de la población ocupada; 8.7% del total no cobraban sueldo, y 10% se reportó como no especificado. El análisis ya pronosticaba para 2012 una desaceleración del crecimiento de la economía y en la creación de empleos. Entre 2006 y 2011, se acumuló un rezago potencial cercano a 4 millones 300 mil trabajadores. El documento asienta que parte de la demanda de empleos en el país se resolvió con la migración hacia Estados Unidos, y la población restante “permanece en el limbo y podría ser miembro activo de los llamados ninis (jóvenes que no estudian ni trabajan), que suman unos 7.5 millones, y de la delincuencia organizada”. El problema actual no sólo es el déficit de las plazas, sino su calidad, porque muchas no cumplen con las normas laborales y de seguridad social establecidas por la OIT. Los datos aportados por los investigadores universitarios señalan que al cierre de 2010, 70% ciento de los empleados eran subordinados a un patrón; mientras en diciembre de 2011, esa cifra disminuyó a 65.7%, lo que equivale a que 34.3% eran trabajadores informales.

## **LAS UNIVERSIDADES Y EL DESEMPLEO DE SUS EGRESADOS**

En un ambiente económico difícil, caracterizado por la incapacidad de la economía mexicana para generar empleos, la presión sobre el sistema universitario se ha incrementado, responsabilizándolo, cada vez con mayor frecuencia, del desempleo de sus egresados.

Como consecuencia de la globalización, la apertura comercial de México y de las presiones sociales, las universidades e instituciones de educación superior se han abocado a acelerar su modernización.

El reto de las universidades es formar el capital humano que requiere el país para enfrentar la globalización y la competencia. Debemos reconocer que al momento de la apertura comercial no existía una adecuada vinculación con el sector productivo. Además, éstas no estaban preparadas para responder a las demandas emergentes en materia de formación o recalcificación de recursos humanos y a los requerimientos específicos de innovación tecnológica de los sectores productivos afectados por la globalización.

La entrada en vigor del TLCAN implicó que las universidades mexicanas consideraran cambios en su misión, funcionamiento y planes de desarrollo. La competitividad resultante obligó a que éstas aceleraran sus programas de modernización y a que esta modernización se orientara a enfrentar la competencia de Estados Unidos y Canadá. En estos países, la acreditación es un proceso que las universidades realizan desde hace más de un siglo, lo que significa la constatación de que la sociedad y quienes utilizan los servicios profesionales pueden tener la confianza en el profesional acreditado o certificado, dado que la institución de educación superior y el programa de estudios que lo formó cumple con los indicadores de calidad que se han establecido.

En México, la acreditación y certificación se están formalizando, aunque todavía no convencen en relación a costo-beneficio. Se debe reconocer que algunas universidades públicas han realizado importantes esfuerzos por su modernización y sus logros son evidentes: han podido consolidar programas que tienden a ser competitivos en el ámbito internacional.

Parte de la responsabilidad del desempleo de profesionistas se le puede atribuir a las universidades que las formaron, sin embargo, a unas más que a otras. Pero se debe recordar que para que los egresados de las universidades encuentren empleo la condición necesaria es el crecimiento de la economía mexicana, y en particular, de cada uno de los estados del país.



## METODOLOGÍA

Considerando el desarrollo de los principales polos económicos coahuilenses, se tomaron muestras con algunas PYMES y Grandes Empresas representativas del Estado de Coahuila, recabando su visión sobre como se podrá tener una mayor participación de los profesionistas en sus respectivas empresas y sus métodos de contratación para el trabajo, así como que nicho de oportunidad pueden tener los jóvenes profesionistas para que puedan incursionar al mercado laboral.

El total de empresas visitadas fue de 32, las más importantes en el estado de Coahuila, abarcando la industria de la minería, metalmecánica, automotriz y de alimentos, y tres clusters de desarrollo de económico según el Programa Regional de Competitividad Sistémica: Coahuila Competitivo 2020 (Secretaría de Planeación y Desarrollo del Estado de Coahuila de Zaragoza-Secretaría de Economía, 2006): El cluster textil, agroalimentario y del mueble con la ciudad de Torreón, Coah., como núcleo empresarial; el cluster automotriz y de la construcción con la ciudad de Saltillo, como la ciudad representativa; y el cluster carbón-siderurgia-metamecánico, extendido en Monclova y la Región Carbonífera.

Se entrevistó a los responsables de Recursos Humanos y a los gerentes de área, responsables directos de la autorización para la contratación de personal, por lo que es valiosa su opinión ya que cuentan con la experiencia y conocimientos sobre cómo ve al personal de nueva incorporación puntualizando a los profesionistas recién egresados en los siguientes rubros:

- 1.- Selección y Reclutamiento.
- 2.- Experiencia para profesionistas recién egresados.
- 3.- Tendencia sobre el Empleo (permanente, eventual).

## DISEÑO DE LA INVESTIGACIÓN

Una vez entrevistadas y encuestadas las más importantes empresas de Coahuila, se obtuvieron los datos que permiten analizar la situación actual del profesionista egresado frente al desafío de incorporarse a la vida laboral, considerando las variables mencionadas:

- 1.- Selección y Reclutamiento.
- 2.- Experiencia para profesionistas recién egresados.
- 3.- Tendencia sobre el Empleo (permanente, eventual).

Cada uno de los puntos se evaluó, y posteriormente se observó el comportamiento de las empresas mediante las variables que se analizaron, proporcionando información valiosa para las Universidades de la Región a fin de lograr reforzar los conocimientos impartidos ó bien fortalecer la vinculación con el sector productivo.

La herramienta utilizada fue la encuesta, por variables categóricas, y simples que suministran las tendencias.

Los resultados se basaron en la escala de Likert, el cual es un tipo de instrumento de medición o de recolección de datos que disponemos en la investigación.

Las Tablas 1 y 2 muestran las escalas utilizadas en el estudio.



Tabla 1.

Respuesta	Nada Importante 1	Poco Importante 2	Regular 3	Importante 4	Muy Importante 5
Ponderación	20	40	60	80	100

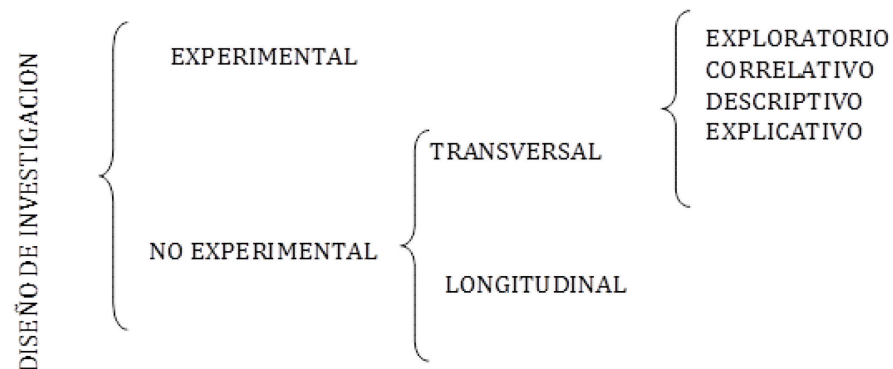
En el caso de cuatro opciones, se clasificó de la siguiente manera:

Tabla 2.

Respuesta	Malo 1	Regular 2	Bueno 3	Excelente 4
Ponderación	25	50	75	100

Todos los datos fueron capturados en un software estadístico para analizar los diferentes indicadores respecto a las variables mencionadas. La investigación es no experimental en la categoría de transversal-descriptiva (Figura 6), debido a que no se están manipulando las variables, simplemente se observa y se recolectan los datos en su contexto natural para ser analizados.

Figura 6. Representación esquemática de la investigación no experimental para este trabajo.



Se definieron las variables que se manejarían y medirían, debido a que se requiere traducir los conceptos (variables) a hechos observables para lograr su medición (Tabla 3).



Tabla 3.

Constructor	Variables a medir:	Definición
Selección y Reclutamiento	1. Edad	Datos generales donde se indaga sobre el conocimiento previo.
	2. Sexo	
	3. Estado Civil	
	4. Reputación de la institución donde estudió	
	5. Título	
	6. Contactos o conocidos	
	7. Experiencia laboral	
	8. Pruebas de conocimiento	
	9. Entrevista de selección	
	10. Test de personalidad intelectual	
	11. Test de personalidad	
Experiencia	1. Conocimientos	Medir la importancia que tienen los industriales en la experiencia desde el punto de vista de un recién egresado.
	2. Aptitudes	
	3. Responsabilidad	
	4. Toma de decisiones	
	5. Trabajo bajo presión	
Tendencia	1. Permanencia	Medir el interés de las empresas para la contratación de profesionistas a futuro si es de manera permanente o eventual
	2. Eventual	

## ANÁLISIS DE RESULTADOS Y DISCUSIÓN

Los resultados de las encuestas, se dividieron en tres áreas de acuerdo a los polos de desarrollo económico: La primera es la ciudad de Saltillo; la segunda, Torreón; y la tercera, Monclova en conjunto con la Región Carbonífera.

La Figura 7 sugiere que la *variable 7. Experiencia laboral* es importante para la industria en Saltillo, Coahuila, en conjunto con las variables 8 y 9 (*Pruebas de conocimiento, y Entrevista de selección*, respectivamente), siendo cruciales para la obtención de un puesto de trabajo.

La experiencia de las empresas en la contratación de nuevos profesionistas con poca o nada de experiencia (*Variables 1 a 5*), coincidieron en dar una calificación del 75 (Figura 7B), por lo que se puede deducir que el resultado de estas contrataciones es regular.

Figura 7. Diagrama con resultados de las variables relacionadas a la A) Selección y Reclutamiento de Personal; y B) Experiencia de las empresas sobre la contratación de profesionistas recién egresados para la ciudad de Saltillo, Coah.

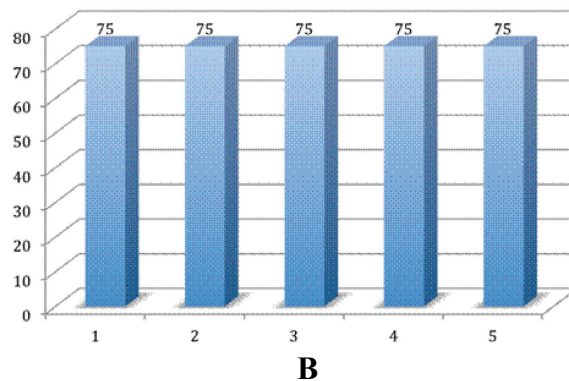


**Selección y Reclutamiento de Personal  
Saltillo**



**A**

**Experiencia en Contratación de  
Profesionistas Recien Egresados Saltillo**



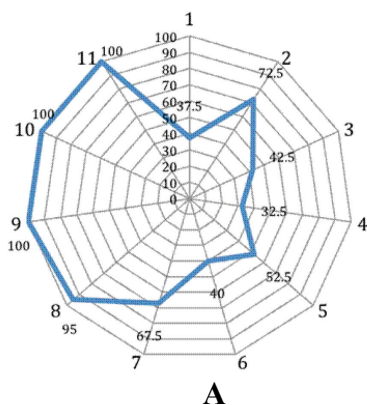
**B**

La Figura 8A indica que la industria en Torreón hace mucho énfasis en la personalidad intelectual y personal, así como en la entrevista individual de cada profesionista (*Variables 9, 10 y 11*), sin embargo, las empresas coincidieron que es de suma importancia las pruebas de conocimiento de cada candidato (*Variable 8*).

En el área de Torreón, el nivel de satisfacción al contratar los profesionistas recién egresados es alto, ya que tienen una calificación de 87 (*Variable 2. Aptitudes*), pero en el área de conocimientos el nivel de satisfacción es regular con una calificación de 75.

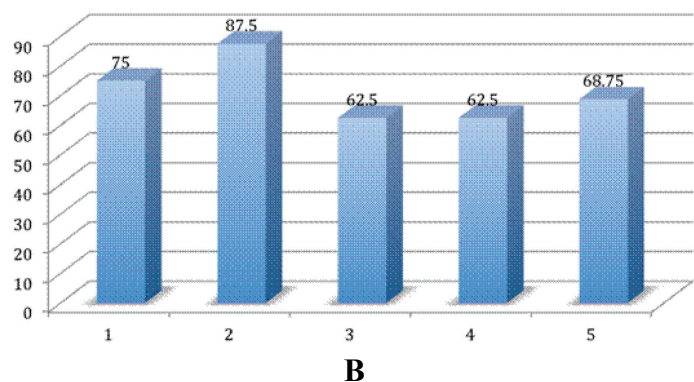
Figura 8. Diagrama con resultados de las variables relacionadas a la A) Selección y Reclutamiento de Personal; y B) Experiencia de las empresas sobre la contratación de profesionistas recién egresados para la ciudad de Torreón, Coah.

**Selección y Reclutamiento de Personal  
Torreón**



**A**

**Experiencia en Contratación de  
Profesionistas Recien Egresados Torreón**



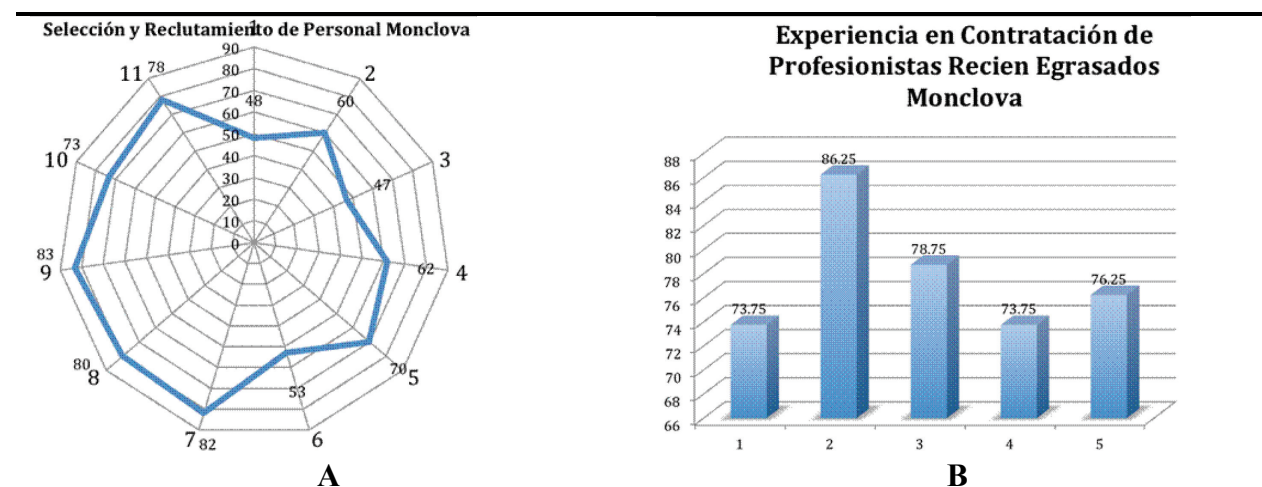
**B**

La Figura 9A enfatiza que los estudiantes deben tener una experiencia laboral aceptable con conocimientos apegados a la realidad que se vive en el sector productivo de Monclova y la Región Carbonífera, siendo crucial para la contratación la entrevista individual (*Variable 9*).

La experiencia en la industria de Monclova y la Región Carbonífera (Figura 9B), ha sido buena con una calificación mayor a 85 (*Variable 2. Aptitudes*), donde los egresados demuestran un gran entusiasmo e interés en el trabajo, pero se muestran con un desempeño regular en el nivel de conocimientos (*Variable 1. Conocimientos*), por lo que también es regular la toma de decisiones (*Variable 4. Toma de decisiones*).



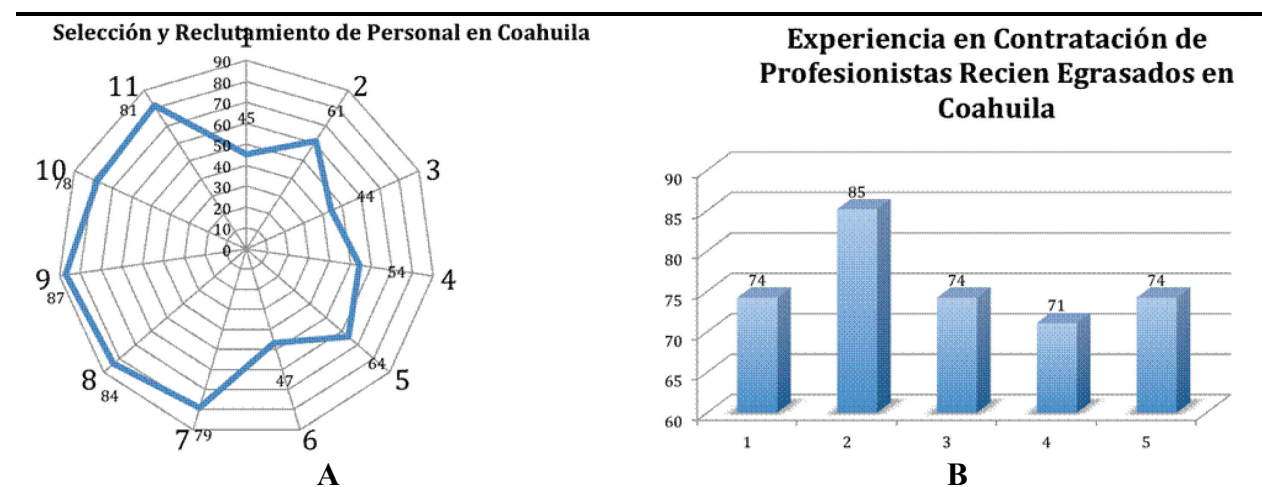
Figura 9. Diagrama con resultados de las variables relacionadas a la A) Selección y Reclutamiento de Personal; y B) Experiencia de las empresas sobre la contratación de profesionistas recién egresados para la ciudad de Monclova y la Región Carbonífera, Coah.



La Figura 10A sintetiza los rasgos de las tres áreas económicas de Coahuila, donde la entrevista personal es crucial para una respuesta positiva (*Variable 9*), sin olvidar la importancia la experiencia y la personalidad del candidato (*Variables 8 y 11*).

La Figura 10B muestra, de forma general para los clusters incluidos en este trabajo, que la contratación, desde el punto de vista en actitud hacia el trabajo y ganas de realizar bien las cosas, ha sido satisfactoria (*Variable 2*), sin embargo, en cuanto a nivel de conocimientos, indica un desempeño regular con una calificación de 74 (*Variable 1*), igual a la calificación para la respuesta a problemas hacia el trabajo (*Variable 3*), y el trabajo bajo presión (*Variable 5*), y la peor calificación es en la toma de decisiones con una calificación de 71 (*Variable 4*).

Figura 10. Diagrama con resultados de las variables relacionadas a la A) Selección y Reclutamiento de Personal; y B) Experiencia de las empresas sobre la contratación de profesionistas recién egresados para el estado de Coahuila.





Por otra parte, aun cuando algunas empresas mundiales están cambiando el esquema de contrataciones al pasar de forma permanente a eventual o por proyectos, en el caso de Coahuila, las grandes empresas siguen pensando en contratación permanente, con un promedio de contratación por año de 27 profesionistas (Tabla 4), buscando tener personal altamente capacitado y con sentido de lealtad y pertenencia, contribuyendo al desarrollo competitivo.

Tabla 4. Tendencias sobre el empleo para la contratación en un future

No. Pregunta	Pregunta	Respuesta
1	Cantidad de profesionistas por contratar por año	27
2	Tendencia sobre el trabajo	El 80% de la empresas la contratación seria de manera permanente
3	La cantidad de tiempo que trabajan los trabajadores eventuales	El 60% están en el rango de 6 a 8 meses al año.
4	Tiempo que labora un trabajador de Outsourcing	El 60% labora las horas que sean necesarias.

En los resultados podemos observar que para las empresas la Selección y Reclutamiento en el caso de la edad, estado civil y contactos o conocidos los marcan como no muy importante con una calificación de 45 promedio, por lo que se puede deducir que este elemento no es crucial para la contratación de nuevos egresados, otro punto a recalcar es el del sexo ya que en promedio lo marcan con un 61 lo que probablemente a la hora de decidir si se queda o no, con el puesto si es importante en algunos casos, sin embargo esto no es determinante, en este mismo caso esta los estudios de posgrado que lo ubicaron con una calificación de 64

## CONCLUSIONES

En esta investigación se centro en el futuro para los profesionistas recién egresados que se encuentran en la necesidad de encontrar un trabajo digno que les permita desarrollarse como personas y como profesionales, las empresas que se encuestaron fueron unas de las más importantes en el estado de Coahuila, como por ejemplo General Motors, AHMSA, LALA, Caterpillar, etc. Por lo que la opinión de estas empresas son de suma importancia ya que marcan una tendencia hacia como los empresarios ven la contratación de los profesionistas.

En estas empresas como se observo, la tendencia es que los nuevos profesionistas egresados esperan que su contratación sea de manera permanente ya que para las empresas es más económico y como estrategia ir capacitando a los nuevos trabajadores para que el desarrollo sea sustentable, con esto despiertan el sentido de pertenencia y lealtad hacia la compañía que los contrato.

Por otro lado las Universidades se deben preocupar en dos variables importantes, una es la que se aseguren que sus docentes estén actualizados para impartir sus clases ya que con esto el rendimiento de aprendizaje de los estudiantes sería mejor pero sobretudo los conocimientos están acorde con las necesidades del sector productivo. La segunda variables es la promover la vinculación real con la iniciativa privada donde los estudiantes puedan hacer investigación de campo así como sus prácticas profesionales, estos elementos son de suma importancia ya que es donde el alumno puede ganar experiencia laboral que posteriormente le sirve para la incorporación al mercado laboral.

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# CONSUMO VERDE EN CHILE: ESTUDIO EXPLORATORIO SOBRE CONSUMIDOR DE PRODUCTOS ECOLÓGICOS

Cristobal Fernández Robin, Universidad Técnica Federico Santa María

Jorge Cea Valencia, Universidad Técnica Federico Santa María

Paulina Santander Astorga, Universidad Técnica Federico Santa María

Katherine Núñez, Universidad Técnica Federico Santa María

## RESUMEN

El propósito de ésta investigación es realizar una aproximación para caracterizar al consumidor ecológico. La metodología realizada consistió en un cuestionario aplicado a través de un muestreo no probabilístico por conveniencia, con un total de 196 encuestas válidas donde se evaluaron las variables socio demográficas, de consumo y las variables psicográficas (actitudes, valores y estilos de vida). Los principales resultados de la investigación, indican que consumidores ecológicos son personas entre 18 y 41 años con un nivel socioeconómico elevado. El principal motivo de consumo responde a que consideran que los productos orgánicos son más saludables que los tradicionales y no están hechos con pesticidas ni químicos. Consumidor ecológico está dispuesto a pagar un precio más elevado por un producto orgánico en relación a un producto tradicional, sin embargo son sensibles a cambios en los precios de algunos alimentos orgánicos específicos.

**PALABRAS CLAVE:** Consumo ecológico, estilos de vida, actitudes

## EXPLORATORY ANALYSIS OF ECO-FRIENDLY PRODUCTORS BY CONSUMERS

*The purpose of this research is to carry out an approach for characterizing the ecological consumer. The methodology consisted of a questionnaire applied through a sampling non-probability for convenience, with a total of 196 valid surveys. Variables evaluated include socio demographics of consumption and the variable psychographic (attitudes, values and lifestyles). The main results of the research indicate that organic consumers are people aged 18 to 41 with a high socioeconomic level. The main reason for consumption responds to a feeling that organic products are healthier than traditional ones and are not made with chemical pesticides. The green consumer is willing to pay a higher price for an organic product in relation to a traditional product, but they are sensitive to changes in the prices of some specific organic foods.*

**JEL:** M31, M38

**KEYWORDS:** Eco-friendly Product Consumption, Life Style, Atitudes

## INTRODUCCION

El marketing verde o ecológico, es una de las herramientas que permite y contribuye al desarrollo sostenible. Según Pettie (2010), el comportamiento de consumo ecológico, implica alguna forma de comportamientos proambientales en diferentes etapas del proceso de consumo como el reconocimiento de un deseo, la búsqueda de información, etc. Esto indica que los consumidores ecológicos poseen una predisposición a comprar productos que sean ecológicos (Scott y Willits, 1994; Dietz et al., 1998). La investigación sobre la preocupación ambiental (Berenguer & Corraliza, 2000) se ha centrado en dos



aspectos diferenciados: la investigación sobre factores socio demográficos relacionados con la preocupación ambiental, y el estudio de valores y creencias con los que se relacionan los indicadores de preocupación (Dietz et al., 1998). En uno y en otro caso, el interés por la preocupación ambiental se ha justificado porque ésta puede ser un recurso útil para predecir el comportamiento ecológico. Se ha comprobado la existencia de una fuerte relación entre preocupación ambiental y otras actitudes y creencias proambientales y se ha comprobado igualmente la existencia de correlaciones bajas y muy bajas entre el nivel de preocupación y los comportamientos proambientales (Black et al., 1985). De acuerdo con la idea de Stern (1992), la preocupación ambiental puede ser definida desde cuatro perspectivas: 1) la perspectiva ecológica, de la que son buenos ejemplos la escala New Environmental Paradigm (NEP) de Dunlap Van Liere (1978) y la «Escala de Preocupación Ambiental» de Weigel y Weigel (1978), utilizada en una muestra española por Aragonés y Amérigo (1991); 2) la perspectiva que relaciona la preocupación ambiental con valores altruistas, 3) la perspectiva egoísta, según la cual la preocupación ambiental refleja la preocupación por el propio bienestar, y éste sería el factor determinante de creencias y acciones proambientales; y 4) la perspectiva ideológica, según la cual la preocupación ambiental estaría relacionada con valores sociales y culturales que subyacen a los modelos socialmente aceptados de relación entre las personas y la naturaleza (Newman, 1996). Esta diversidad de perspectivas ha producido una cierta anarquía en la medición y utilización del concepto de preocupación ambiental (Stern, 1992), cuestionándose el uso del indicador de preocupación ambiental como predictor de conductas, aunque opere efectivamente como correlato de otras creencias proambientales (Scott y Willits, 1994). Recientes trabajos han mostrado la dificultad para establecer una relación consistente entre el nivel de preocupación ambiental y factores de la estructura social como el nivel educativo, la edad y el género, entre otros (Dietz et al., 1998). Al mismo tiempo, se ha comprobado empíricamente (González y Amérigo, 1998; Amérigo y González, 1999) la necesidad de diferenciar los valores de tipo biosférico (preocupación por la tierra), de otros valores sociales (como el altruismo y los de apertura al cambio) utilizados para explicar la preocupación ambiental. Ambas evidencias avalan la necesidad de definir la estructura interna de las actitudes ambientales, independientemente de otros valores sociales y culturales y la de explicar el poder predictivo de los distintos factores actitudinales que describen la preocupación ambiental en las intenciones de acción pro ambiental (Danieri & Takahashi, 1999)

A partir de los antecedentes anteriormente mencionados, la presente investigación tiene como objetivo realizar una aproximación empírica para poder conocer a consumidores ecológicos a través de un trabajo de investigación desarrollado con un enfoque orientado a caracterizar y describir los principales aspectos que engloba el comportamiento de compra de este segmento en nuestra población.

## **METODOLOGÍA**

Los datos se obtuvieron a partir de la realización de una encuesta online, a través del software SurveyMonkey, entre los meses de Diciembre de 2011 y Febrero de 2012. El método utilizado para seleccionar la muestra válida corresponde a un procedimiento no probabilístico, a través de un muestreo por conveniencia, ya que ésta, fue seleccionada de acuerdo a la conveniencia del investigador y la muestra corresponde a 196 encuestados residentes de la ciudad de Santiago de Chile.

## **RESULTADOS**

Respecto a las características relacionadas con el comportamiento de los consumidores ecológicos encuestados, se concluye lo siguiente: La mayoría de los encuestados consume todos los días (28%) y algunas veces por semana (47%), lo que significa que son consumidores habituales de este tipo de alimentos. Compran éstos productos principalmente en ferias, supermercados y tiendas especializadas. El lugar de la compra depende del tipo de alimento que se desea adquirir. Así, por ejemplo, la mayoría de los encuestados compran frutas y hortalizas, legumbres y cereales y frutos secos, en ferias, esto se puede explicar en parte a la poca disponibilidad de estos productos en supermercados y también a que



actualmente se está haciendo más común la venta de estos alimentos mediante las llamadas ferias ecológicas u orgánicas.

Los datos reflejan que los individuos están informados respecto a las características de los productos orgánicos que están consumiendo, muestran un alto grado de interés en conocer los efectos de los productos antes de la compra y durante ésta. Adquieren este tipo de alimentos porque son más saludables y poseen una mayor calidad que los productos tradicionales, los que los hace también estar dispuestos a pagar más dinero por ellos y a realizar un esfuerzo de búsqueda adicional en la compra de éste tipo de alimentos.

El principal motivo de compra, es que los consumidores ecológicos consideran que los alimentos orgánicos son más saludables y también porque están hechos sin pesticidas ni químicos, así que por un lado se preocupan por su bienestar físico y también por el bienestar del medioambiente. En relación a los precios, se concluye que los consumidores orgánicos son sensibles cuando se trata de cambios en el precio de la lechuga, el aceite de oliva extra virgen y el pan, sin embargo cuando se trata de cambios en el precio del vino, la demanda se comporta de manera inelástica, los consumidores son menos sensibles frente a cambios bruscos en el precio del vino. Los resultados anteriores se explican ya que productos como el pan, la lechuga y el aceite de oliva presentan una alta participación en el consumo de los individuos, y poseen alimentos sustitutos, versus el vino que es un producto que se consume con menos frecuencia.

#### Actitudes, valores y eficacia percibida del consumidor.

Cuando se trata de afirmaciones como, “Estaría dispuesto a pasear, andar en bicicleta o tomar transporte público en vez de usar auto”, “Estaría dispuesto a usar un sistema de transporte menos contaminante para ayudar a reducir la contaminación del aire”, o “Dejaría de comprar productos de empresas que contaminan el medio ambiente, incluso aunque fuese un inconveniente para mí” “Escribiría a una revista relacionada con los problemas medioambientales” y “Distribuiría información de casa en casa acerca del medioambiente”, la mayoría de los encuestados están de acuerdo o muy de acuerdo, esto demuestra el fuerte compromiso verbal y la conciencia que existe por parte de los consumidores ecológicos en la mejora del medioambiente. También, la mayoría de los encuestados se encuentran afectados por los problemas relacionados con la contaminación.

En relación al comportamiento ecológico los datos reflejan que gran parte de ellos manifiestan una postura positiva respecto a las aseveraciones asociadas acciones ecológicas como el reciclaje o la compra de productos de menor efecto contaminante, donde más del 90% de los encuestados presentan estos comportamientos. En consecuencia, los consumidores de alimentos orgánicos manifiestan un compromiso real hacia el medio ambiente, realizando actos como el reciclaje, comprando productos reciclables, realizando actos en pro del medioambiente, más aún, más de la mitad de los encuestados han asistido a conferencias ecológicas y están suscritos a revistas de ecología lo que demuestra que dichos consumidores están muy involucrados con el medioambiente. Los principales valores que manifiestan los consumidores ecológicos son: seguridad, a través de los ítems que reflejan el respeto al pasado, la tradición como elementos que dan seguridad. Manifiestan un fuerte compromiso por la familia, un rechazo a que las costumbres cambien tan de prisa, a poseer tranquilidad interior y a valorar las cosas pequeñas de la vida. También se muestran optimistas con su actual vida, poseen confianza en sí mismos, son sociables, informados, vanguardistas, individualistas y competitivos. Según lo analizado en el marco teórico la eficacia percibida del consumidor puede ser definida como la creencia por parte del consumidor ecológico que mediante su comportamiento puede contribuir a solucionar un problema medioambiental concreto (Berger y Corbin, 1992; Kinnear et al., 1974; Roberts, 1995; Roberts y Bacon, 1997; Webster, 1975). Los resultados reflejan que los individuos creen que mediante su comportamiento pueden influir en pro del medioambiente.



### Análisis Factorial

Como se ha analizado a lo largo de la investigación, las actitudes pueden ser divididas en su componente verbal, afectivo y real. Se realizó un análisis factorial basado en componentes principales y rotación Varimax, para cada tipo de actitud. La elección de los pesos factoriales para cada uno de los análisis siguientes se ha limitado a valores superiores a 0.40. Además con el fin de comprobar que el análisis factorial es adecuado y puede proporcionar buenos resultados se realizaron las correspondientes pruebas de Kaiser-Meyer-Olkin (KMO) y Barlett. De esta manera se obtuvo que es posible llevar a cabo un análisis factorial, ya que el valor KMO es mayor a 0,5 y en la prueba de esfericidad de Bartlett el nivel crítico (Sig) no es mayor a 0,05, esto para los componentes, verbal, afectivo y real. (Tablas 1,2 y 3)

#### 3.2.1 Componente Verbal

Para poder observar cómo se estructuran las variables del componente verbal de las actitudes se realiza un análisis factorial con éstas 7 sentencias de las que se extraen 2 factores que explican el 54,429% de la varianza total (Tabla 1).

En el primer factor se agrupan las variables relacionadas con un compromiso activo por parte de los individuos para la mejora del medio ambiente. A este factor se le puede denominar “compromiso por la mejora medioambiental”, el signo del factor indica que la muestra está de acuerdo con las sentencias pertenecientes al factor.

El segundo factor, agrupa las variables que suponen un compromiso adicional superior por parte de los encuestados en la mejora del medio ambiente. El signo positivo de ambas aseveraciones pertenecientes al segundo factor, muestra que las personas están de acuerdo con ambas, es decir que no irían de casa en casa a distribuir publicidad e información del medioambiente y tampoco pagarían un impuesto medioambiental por la contaminación. Por lo que el segundo factor agrupa a aquéllos individuos que no poseen un compromiso superior por el medio ambiente. Este factor se denominará “compromiso superior por el medio ambiente (-)”.

Tabla 26: Estructura factorial del componente verbal de las actitudes.

	Componente	
	1	2
Estaría dispuesto a usar un sistema de transporte menos contaminante para ayudar a reducir la contaminación del aire	,811	
Estaría dispuesto a pasear, andar en bicicleta o a tomar el transporte público en vez de usar un auto	,733	
Dejaría de comprar productos de empresas que contaminan el medio ambiente, incluso aunque fuese un inconveniente para mí	,686	
Escribiría a una revista relacionada con los problemas medioambientales	,601	
Donaría el sueldo de un día a una institución para que ayudase a mejorar el medioambiente	,503	
No iría de casa en casa a distribuir publicidad e información sobre el medio ambiente		,836
No pagaría un impuesto medioambiental por la contaminación aunque ello supusiese una disminución del problema de la polución		,829
% Varianza	32,68	21,74
KMO y Prueba de Bartlett	0,654	
Medida de adecuación muestral de Kaiser-Meyer- Olkin	244,828	
Prueba de esfericidad de Bartlett Chi cuadrado aproximado	21	



gl.	0,00
Sig.	

Fuente: Elaboración Propia

### Componente Afectivo.

Como vemos en la tabla 2, los factores obtenidos explican el 57, 67% de la varianza para las actitudes del compromiso afectivo. En el primer factor (36,18% de la varianza), se agrupan las variables relacionadas con la preocupación acerca de la contaminación, este factor se llamará “preocupación por la contaminación”; el segundo factor concentra las variables relacionadas con los efectos de la contaminación en los individuos. El segundo factor se denomina “Interés sobre los efectos de la contaminación”. El signo negativo de dos de las sentencias asociadas al componente 2, significa que las personas están en desacuerdo con ambas aseveraciones y que por lo tanto, se preocupan por los efectos del humo y les afecta la contaminación.

Tabla 27: Análisis factorial para el compromiso afectivo.

	Componente	
	1	2
Llego a indignarme cuando pienso sobre el daño causado a las plantas y vida animal por la contaminación	,831	
Cuando pienso en como contaminan las industrias, me enfado mucho	,814	
Me enfurece pensar que el Gobierno no hace nada para ayudar a controlar la contaminación del medio ambiente	,802	
Me deprimó en los días que hay contaminación en el ambiente (niebla, humo, malos olores)	,677	
Me asusta pensar que la comida que ingiero está contaminada con pesticidas	,530	
Casi nunca me preocupo sobre los efectos que el humo puede causar en mi familia y en mi		-,775
Nunca me ha afectado la contaminación ya que se exagera mucho sobre el tema		-,715
Creo que la crisis energética es muy grave		,604
Varianza (%)	36,18	21,48
	3	9
KMO y Prueba de Bartlett	0,822	
Medida de adecuación muestral de Kaiser-Meyer- Olkin	478,291	
Prueba de esfericidad de Bartlett Chi cuadrado aproximado	28	
gl.	0,00	
Sig.		

Fuente. Elaboración Propia.

### Componente Real

La tabla 3, agrupa las variables relacionadas con el componente real en tres factores que explican el 60,548% de la varianza total. En el primer factor se congregan aquellas variables relacionadas con la participación de los individuos en actos ecológicos y explica un 21,751% de la varianza total. En él se agrupan aquellas personas que nunca han participado en un acto medioambiental, que nunca han asistido a conferencias sobre ecología, que no han asistido a conferencias ofrecidas por una organización que se preocupe del medioambiente y en menor medida, por aquellos que nunca han comprado un producto porque tuvieran menores efectos contaminantes. Este factor se denominará: Participación ecológica(-). El



componente 2 (21,637% de la varianza), agrupa a las variables relacionadas con la acción real que realiza el individuo en su vida cotidiana en pro del medioambiente, como el reciclaje la compra de producto ecológicos o la compra de productos reciclables, este componente se llamará: Acción real hacia el medio ambiente.

Finalmente el tercer factor (17,43% de la varianza) congrega a las variables relacionadas con un compromiso real por la mejora medioambiental expresado mediante actos que reflejan el nivel que tiene el individuo para informarse acerca de temas como la contaminación o ecología con la finalidad de mejorar el medioambiente.

### Valores y estilos de vida

Con el fin de explorar cómo se agrupan los valores en distintos estilos de vida, se realizó un análisis factorial exploratorio sometido a rotación varimax sin un número prefijado de factores o componentes. Para comprobar la hipótesis de que la matriz de correlaciones no es una matriz identidad se realizó la prueba de esfericidad de Bartlett, obteniéndose un valor Chi-cuadrado de 1006 con 378 grados de libertad y un nivel crítico de 0, por lo que se rechaza la hipótesis nula. Además con el fin de comprobar si la matriz de correlaciones es adecuada para el análisis factorial, es decir, que las correlaciones entre pares de variables son explicadas por las otras variables, se solicitó la prueba Kaiser-Meyer-Olkin mediante la que se comprobó que la adecuación de la matriz era meritoria ( $KMO=0,619$ ).

Del análisis factorial se obtuvieron 10 factores que explican el 62,02% de la varianza total (Tabla 4). Posteriormente, se decidió disminuir el número de factores por lo que se realizó un nuevo análisis factorial con un número prefijado de 8 factores que explican el 57,720% de la varianza total.

Tabla 28: Análisis factorial para el compromiso real

	Componente		
	1	2	3
Nunca he participado en un acto que se preocupara por aspectos medioambientales (plantar un árbol, limpieza de parques, etc.)	,840		
Nunca he ido a una conferencia sobre ecología.	,829		
He asistido a una conferencia ofrecida por una organización que se preocupa por la mejora medioambiental	-,617		
Nunca he comprado un producto porque tuviera menores efectos contaminantes	,481		
Procuro hacer compras de productos que lleven envases reciclables		,820	
He cambiado de productos por razones ecológicas.		,805	
Realizo acciones de reciclaje en el trabajo y en la casa		,771	
He contactado Ministerio del Medio Ambiente o a organizaciones medioambientales para informarme sobre lo que puedo hacer para reducir la contaminación			,780
Estoy pendiente de las propuestas medioambientales que realizará el partido al que voté en las últimas elecciones generales			,673
Estoy suscrito a revistas que publican artículos sobre ecología			,619
Varianza	21,751%	21,367%	17,430
KMO y Prueba de Bartlett	0,786		



Medida de adecuación muestral de Kaiser-Meyer- Olkin	
Prueba de esfericidad de Bartlett Chi cuadrado aproximado	
gl.	518,693
Sig.	45
	0,00

Fuente: Elaboración Propia.

El primer factor explica un 11,647% de la varianza total. Agrupa aquéllos valores que conforman el estilo de vida “aspiracional”, caracterizado a través de una mejor posición social. Además de ser personas que no les gusta experimentar y que son conformistas, se da más importancia a guardar cierta imagen frente a los demás (ostentación) y a poseer una buena posición social por sobre las cualidades personales (estatus). El segundo factor, que explica un 9,6% de la varianza total, está compuesto por valores que conforman un estilo de vida “Optimistas”. Son personas con valores como el optimismo (la verdad que me va muy bien hasta ahora), la no preocupación por la precariedad económica (el dinero del que dispongo no me alcanza más que para las cosas necesarias y urgentes), la tolerancia y el consumismo.

El tercer factor explica un 7,755% de la varianza, agrupa los valores relacionados con el estilo de vida de “Seguridad”. El tradicionalismo (pienso que las costumbres y modos de vida están cambiando muy de prisa), y la formalidad (en mi tiempo libre prefiero quedarme en casa tranquilamente) actúan como elementos que dan seguridad a través del respeto por el pasado y las tradiciones. El individualismo (hay que hacer las cosas por uno mismo, ya que nadie te va a ayudar a solucionar los problemas), la impulsividad y la autoafirmación, son elementos que describen la seguridad que posee en individuo en sí mismo.

El cuarto factor explica un 6,280% de la varianza e incluye valores que caracteriza un estilo de vida de “Visión global”. Otorga un mayor importancia a un concienciación de que la conducta de los demás me afecta inevitablemente y viceversa, es decir, que mis propios actos también afectan a los demás. También se valora estar bien informado con lo que ocurre en el mundo.

El quinto factor explica un 5,157% de la varianza tota y conforma el estilo de vida denominado “Conformes”. Se estructura a partir de los valores de serenidad (para mí lo fundamental es la tranquilidad interior) y el gusto por la vida cotidiana, para terminar con la posibilidad de ascenso social (pienso que lo fundamental es tener paciencia y trabajar duramente; la recompensa llegará algún día)

El sexto factor explica un 4,833% de la varianza total y corresponde al estilo de vida denominado “Confianza”. Prevalece la confianza en lo que hacen, por medio de la impulsividad (creo que si me parara a pensar todo lo que hago no haría ni la mitad), en los políticos, en sus compañeros de trabajo y en el trabajo (por medio de la seguridad económica).

Tabla 29: Estructura Factorial de los valores.

<b>Varianza: 11,647%</b>	<b>Factor1</b>
Me gusta comprar cosas para mi casa, porque creo que es importante guardar cierta imagen ante los demás	,732
Tener una buena posición social es más importante que tener buenas cualidades personales	,681
Eso de que hay que intentar probar de todo en la vida no va conmigo	,678
Creo que la información en general que nos dan los medios de comunicación es correcta y suficiente	,527
Varianza: 9,602%	Factor2



La verdad es que me va muy bien hasta ahora	,727
El dinero del que dispongo no me llega más que para las cosas necesarias y urgentes	-,722
Pienso que la mayoría de la gente es honesta en su trabajo	,453
Cuando voy a comprar algo me gusta ver otras cosas por si las necesito	,430
Varianza: 7,755%	Factor 3
Hay que hacer las cosas por uno mismo ya que nadie te va ayudar a solucionar los problemas	,698
Pienso que las costumbres y los modos de vida están cambiando demasiado deprisa	,519
Suelo hacer las cosas sin pensarlas dos veces, me fío mucho de mi instinto	,454
En mi tiempo libre prefiero quedarme en casa tranquilamente	,449
En general, en mi vida, hago las cosas sin importarme lo que los demás piensen sobre mí	,480
Varianza: 6,280	Factor 4
Lo que hacen los demás me afecta inevitablemente	,740
Sé que lo que hago influye sobre los demás inevitablemente	,674
Creo que es fundamental estar bien informado acerca de lo que ocurre en el mundo para comprender lo que pasa en este país	,477
Varianza: 5,157	Factor 5
Me gusta disfrutar de la vida cotidiana: la familia, los amigos, la casa,...., no necesito grandes cosas para ser feliz	,669
Para mí lo fundamental es tener tranquilidad interior	,654
Pienso que lo fundamental es tener paciencia y trabajar duramente; la recompensa ya llegará algún día	,633
Varianza: 4,833	Factor 6
Creo que si me parara a pensar todo lo que hago, no haría ni la mitad	,694
Tengo mucha confianza en las personas que son elegidas democráticamente	,524
Pienso que la mayoría de la gente es honesta en su trabajo	,475
Para mí la seguridad económica es lo más importante	,446
Varianza: 4,370	Factor 7
Creo que es fundamental estar bien informado acerca de lo que ocurre en el mundo para comprender lo que pasa en este país	,412
Me gusta estar al tanto de todo lo que ocurre en arte, literatura, novedades tecnológicas	,639
Me gusta participar en todos los actos solidarios-que se convocan (conciertos benéficos, actos de protesta, campañas de apoyo...)	,612
Siempre protesto cuando me ocurre algo que no me gusta	,457
A la hora de comprar prefiero gastar el dinero en cosas para la comodidad de mi hogar y de mi familia	,402
Varianza: 4,292	Factor 8
Siempre protesto cuando me ocurre algo que no me gusta	,456
En general, en mi vida, hago las cosas sin importarme lo que los demás piensen sobre mí	,503
Cuando voy a comprar algo me gusta ver otras cosas por si las necesito	-,503
No me cuesta relacionarme con gente que no conozco	,488

Fuente: Elaboración Propia.



El séptimo factor explica un 4,37% de la varianza total, está compuesto por valores que caracterizan el estilo de vida “Vanguardista”. En este estilo de vida prevalece la búsqueda de lo nuevo, vanguardismo (me gusta estar al tanto de todo lo que ocurre en arte, literatura y novedad tecnológicas), junto con la importancia de apoyo y participación en actos solidarios. Se valora estar bien informados, la no conformidad y el consumismo.

El octavo factor explica un 4,292% de la varianza total, corresponde al estilo de vida de “Innovación”, donde se agrupan los valores que reflejan una tendencia a la autoafirmación (a no darle importancia a lo que los demás piensen), al no conformarse con lo que no les gusta, a la vida social y al no-consumismo.

### 3.4 Análisis Cluster: Segmentando al Consumidor Verde.

A partir de los análisis anteriores y siguiendo el esquema apuntado por numerosas investigaciones previas, se procede a realizar un análisis cluster, con la finalidad de encontrar grupos de individuos que muestren diferencias en cuanto a los factores de actitudes. Para la realización del análisis clusters se combinaron los métodos de segmentación jerárquicos y no jerárquicos (K-medias).

Las variables tomadas para realizar este análisis son las que resultaron del análisis factorial de las actitudes (componentes verbal, afectivo y real): Compromiso por la mejora medioambiental, compromiso superior por el medio ambiente, preocupación por la contaminación, interés sobre los efectos de la contaminación, participación ecológica, acción real hacia el medio ambiente, compromiso real por la mejora medioambiental.

El número de conglomerados se determinó a partir del dendograma resultante del análisis cluster a través del método jerárquico, el cual fue de 2 conglomerados, posteriormente se realizó un análisis cluster mediante el método no jerárquico de k-medias, del cual se obtuvieron los dos grupos, el primero con 60 casos y el segundo con 125. Las características socio-demográficas para el Grupo 1 son las siguientes: Son mujeres (55%) y hombres (45%), que poseen entre 18 y 41 años (78,4%), son principalmente empleados (43,3%) y pertenecen en igual proporción (46,7%) al grupo socio económico ABC1 y C2. El Grupo 2, son mujeres (74,4%) y hombres (25,6%), entre 18 y 41 años (80,8%), son independientes (49,6%) y pertenecen al grupo socioeconómico ABC1 (36%) y C2 (55,2). Respecto a la frecuencia de consumo promedio de alimentos orgánicos, ambos grupos consumen algunas veces por semana (50% del grupo 1, 47,2% del grupo 2) y todos los días (20% el grupo 1 y 30,4% el grupo 2). El grupo 1, compra en ferías (27,5%) y supermercados (25%), el grupo 2 lo hace en otros (26,6%, como granjas orgánicas, elaboración propia) y tiendas especializadas (21,5%). Ambos grupos declaran que el principal motivo de compra es que los alimentos orgánicos son más saludables (39%). En relación a los precios, se tiene que el grupo 2 es más sensible que el grupo 1 frente a cambios en los precios. Las actitudes reflejan las principales diferencias entre los grupos. El grupo 1 no manifiesta un compromiso verbal, afectivo y real hacia el medioambiente, mientras el grupo 2 si lo hace, por lo tanto se puede concluir que el grupo 2 posee mayores actitudes ecológicas que el grupo 1. En relación a los estilos de vida, también se aprecian diferencias entre los grupos. El grupo 1 está asociado a los estilos de vida aspiracional, optimista, seguridad, confianza, no-conformidad, no-vanguardista. El grupo 2 se asocia a aspiracional (-), optimista (-), conformidad, confianza (-), vanguardista.

## CONCLUSIONES

A partir de este estudio se puede concluir que el principal motivo de compra del consumidor ecológico es que consideran que los productos orgánicos son más saludables que los tradicionales y, en segundo lugar, porque están hechos sin pesticidas ni químicos, lo que evidencia que llevan una vida saludable y que se preocupan por el medioambiente. El consumidor ecológico está dispuesto a pagar un precio más elevado por un producto orgánico en relación a un producto tradicional, sin embargo son sensibles a cambios en los precios de los alimentos orgánicos: lechuga, aceite de oliva, pan; esto se explica por la alta participación de estos alimentos en el consumo de los individuos. Respecto de las actitudes del



consumidor ecológico, éste manifiesta un fuerte compromiso verbal, afectivo y real con el medio ambiente, lo que implica un comportamiento bastante ecológico. Además, poseen conocimientos medioambientales. Son consumidores que poseen alto grado de seguridad, un fuerte compromiso por la familia, las tradiciones y el pasado, poseen tranquilidad interior, valoran las cosas pequeñas de la vida, se muestran optimistas, confiados, sociables, informados, vanguardistas, individualistas y competitivos. Por último, poseen la creencia que por medio de sus acciones pueden contribuir a la mejora del planeta.

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## **BIOGRAFIA**

Cristobal Fernández Robin, Universidad Técnica Federico Santa María

Jorge Cea Valencia, Universidad Técnica Federico Santa María

Paulina Santander Astorga, Universidad Técnica Federico Santa María

Katherine Núñez, Universidad Técnica Federico Santa María

Departamento de Industrias, Universidad Técnica Federico Santa María  
2390123 Avenida España 1680, Valparaíso



# LA RESONSABILIDAD SOCIAL UNIVERSITARIA EN LA FORMACION DE UNA CULTURA ETICA EN UNA SOCIEDAD GLOBALIZADA

Alain Castro Alfaro, Corporación Universitaria Rafael Núñez

## RESUMEN

*La principal misión de las universidades en el mundo es formar élites intelectuales que son las que tomarán el destino de la sociedad. La actual sociedad del conocimiento necesita individuos que generen conocimientos y los apliquen en su entorno. El artículo presenta la responsabilidad social que tiene la universidad como formadora de una cultura desde la perspectiva ética y como se materializa en el proceso global en la que está inmersa la humanidad. La sociedad está sedienta de la ética y este trabajo enfatiza la importancia de la cultura ya que de ella provienen las acciones éticas humanas producto de su interpretación de su realidad.*

**PALABRAS CLAVE:** Responsabilidad Social Universitaria, Cultura, Ética, Globalización.

## UNIVERSITY SOCIAL RESPONSIBILITY IN THE FORMATION OF A CULTURE ETHICS IN A GLOBAL SOCIETY

### ABSTRACT

*The main mission of universities in the world is to form intellectual elites are those will the destiny of society. The present knowledge society requires individuals to generate and apply knowledge in their environment. The paper presents the social responsibility that the university as a culture-forming from an ethical perspective and the way it presents in the overall process in which humanity is immersed. Society is thirsty of ethic and this research emphasizes the importance of culture as because of that human ethics actions come result of their interpretation of their reality.*

**KEY WORDS:** University Social Responsibility, Culture, Ethic, globalization.

**JEL:** M14, I23, F60

## INTRODUCCIÓN

Hablar de globalización pareciera ser algo común en nuestros días, ya que se vive el día a día los avances tecnológicos y como el planeta se vuelve en un tipo de aldea global y las universidades no están exentas de este fenómeno. Ahora, las universidades tienen un objetivo claro en la sociedad, la cual es la formación de los individuos a nivel intelectual, que son al fin y al cabo, los que llevarán los destinos de la sociedad. Son las instituciones de educación superior las que deben verse a sí mismas como entidades socialmente responsables, ya que su trabajo va más allá de las labores tradicionales como son la docencia, investigación y la extensión. Por ser generadora y transmisora de conocimientos, es también formadora de cultura a sus educandos, llegando con ello a influir en el desarrollo económico y social de la sociedad donde se encuentre. Es debido a ello, que la ética, al ser el estudio de la moral que repercute en el comportamiento de los individuos, es función primordial de la academia darle amplia importancia a este tema porque, tanto el conocimiento como la moral, son imprescindibles para el desarrollo de las naciones. El objetivo del presente artículo es comprender la responsabilidad social que tiene la



universidad como formadora de una cultura desde la perspectiva ética y como se materializa en el proceso global en la que está inmersa la humanidad.

## REVISION DE LA LITERATURA

### La Globalización

La palabra globalización, es una terminología que está en boga en esta sociedad del conocimiento y la información. Ella, es objeto de múltiples análisis y ha sido tocada desde diversas disciplinas y sigue siendo objeto de discusión en el ámbito académico a nivel local, nacional e internacional. De la Dehesa (2000) afirma que aunque el proceso global tiene su aspecto positivo ya que hace que haya crecimiento y se dé la convergencia mundial, existe otro aspecto negativo, en la forma en que los costes y beneficios no van a estar distribuidos equitativamente. Es cierto que la globalidad mejora la eficiencia de la economía en general, la productividad y el crecimiento mundial, y ésta de la mano de la tecnología. Pero, no hay que perder de vista en que se tiende a la fragmentación de los procesos de producción, el mercado laboral, las instituciones políticas y las sociedades. Otra importante contradicción del proceso global está en relación a los estados, ya que produce exclusión en países en desarrollo ya que pueden presentar desempleo o salarios más bajos en comparación a grupos poblacionales de países desarrollados.

Es necesario analizar la globalización desde diversos aspectos y realidades que la definen y la condicionan y para ello se va a referenciar diversas conceptualizaciones y posturas. Levitt (1983) se enfoca por la globalización de los mercados, en la cual se va pasando de una producción basada en el ciclo del producto a una global de los mercados. Este autor se asemeja a lo que dice el Fondo Monetario Internacional (FMI) (citado en Ramiro y William, 2002), siendo esta una entidad financiera. Para el FMI se presenta en el mundo una cada vez más creciente transacción de bienes, servicios y de capitales. Se puede inferir que ambos autores concuerdan en que el flujo comercial ya dejó de ser unilateral o local y ahora es de manera mundial. Todo esto está trayendo una interdependencia, y va cada vez en aumento, económica entre las naciones del orbe. Sin ir más lejos, la crisis que está sucediendo en Europa es un vivo ejemplo de esta situación. Ahora, hay que tener presente que sin el acelerado desarrollo de la tecnología hubiese sido imposible hablar de globalización. Porter (1990) utilizó la terminología de la globalización para hacer una diferencia entre la empresa multinacional y la global. Ohmae (1991) explica que la empresa global es aquella que ha dejado de lado su identidad nacional y opera como un ente sin patria a escala mundial.

*Subercaseaux (2002), afirma que:*

*La globalización es, entonces, un fenómeno altamente complejo y contradictorio, con múltiples variables, lo que debe precavernos de miradas simplistas o de concepciones ideológicas o fundamentalistas, ya sea que se pronuncien obstinadamente a favor de la misma, fetichizándola como una nueva panacea, o la critiquen en bloque, demonizándola y culpándola de todos los males habidos y por haber” (p. 10).*

Ante esto se puede decir que el proceso global difiere de una manera profunda a las diferentes naciones y a los grupos sociales de diversas índoles que viven dentro de cada estado. Stiglitz (citado en Ortega, 2002), expone que la globalización como una mayor integración entre los países del mundo, esto debido a la baja de precios del transporte y las comunicaciones, además de la apertura cada vez mayor de flujos de bienes y servicios, capitales, conocimientos y personas. Este proceso globalitario va acompañada de la creación de nuevas instituciones y es fuertemente impulsada por las empresas transnacionales. Manuel Castells (1999) explica que “la globalización es el proceso resultante de la capacidad de ciertas actividades de funcionar como unidad en tiempo real a escala planetaria” (p.3). Esta afirmación muestra que es debido a la tecnología en que se vuelve el planeta en una red en que se interconectan todas las actividades humanas. Como muestra se puede nombrar a las redes sociales.



Le Goff (2001) se enfoca por una concepción multifacética, ya que expone al proceso de la mundialización desde cuatro perspectivas, las cuales son: lo económico, lo social, lo cultural y lo político. El autor expone que para el estudio del tema en mención se deben de analizar en su conjunto. Es decir, que para entender a la globalización en todas sus dimensiones e influencias, es necesario analizarla desde los puntos dichos líneas arriba. Giddens (citado en De Zubiría), al explicar sobre la globalización, la define como una intensidad cada vez mayor de las relaciones sociales, la cual lleva a interconectar localidades distantes, es decir, se rompe el aspecto de la territorialidad, ya que para mantener relaciones entre los individuos era necesario la presencia física del emisor como del receptor, pero ahora la desterritorialidad permite que los individuos puedan estar en lugares distantes de manera virtual y no físicamente. Para el autor, en este proceso globalitario, también se presenta la interconexión entre lo global y lo local y que a la vez no son excluyentes entre ellas, ya que es gracias a esta desterritorialidad que se dan la circulación planetaria de los bienes culturales.

*Sáez (1988), expresa:*

*“Hace referencia a la creciente internacionalización de los procesos económicos (producción, inversión, comercio y finanzas), políticos y culturales, dando como resultado su acelerada interdependencia a nivel mundial y la generación de poderes y dinámicas que tienden a rebasar la capacidad de acción de los Estados y de los actores tradicionales condicionando claramente sus intervenciones” (p. 11).*

La mundialización se presenta a nivel de los estados en la pérdida, en parte, de su soberanía, ya que ellos mismos han entregado a entidades llamadas supranacionales como son el FMI, el Banco Interamericano de Desarrollo (BID) y la Organización Mundial del Comercio (OMC), etc. Se puede citar lo que ha pasado con el estado colombiano ante la Corte Interamericana de la Haya por un problema limítrofe con el estado de Nicaragua. Desde finales del siglo pasado se está viendo un resurgir de nacionalismos, fundamentalismos, grupos étnicos en distintas partes del globo. Ante esto Fierro (2000) sostiene que la actual sociedad se encuentra entre dos frentes tensionales. Por un lado, se da cada vez más una realidad global y, por otro, siguen vigentes y resurgen los nacionalismos y fundamentalismos. Como ejemplos se puede nombrar a Venezuela y en el medio oriente, los movimientos extremistas islámicos.

Brunner (1998) une el concepto de globalización desde las perspectivas económica y tecnológica, con el de la postmodernidad, que tiene que ver con el aspecto cultural, ya que ambos tienen el intento de dar el nombre a algo y de esa forma compenetrarlo en la historia. Para Brunner, el proceso global tiene que ver con un capitalismo que se ha expandido por todo el mundo debido al crecimiento de los mercados y de una mayor interconexión a través de las redes de información, esto de la mano de lo postmoderno, la cual representa el estilo cultural que se forma producto de esa globalidad. Finalizando este asunto, Estefanía (2003) somete a escrutinio una definición más general de la globalización definiéndola como un “estado de desarrollo planetario sin barreras, donde todo está próximo, accesible, y donde todo comunica y donde, consecuentemente, las solidaridades y las interdependencias se acrecientan” (p. 28). Ante esta aseveración, cabe resaltar que ha quedado demostrado que si bien hay una interrelación sin barreras a nivel financiero y comunicacional, en otros ámbitos no necesariamente han sido quebradas las barreras con la misma rapidez.

### Conceptos Cercanos Y Diferenciados

Es necesario precisar términos que no son del todo equivalentes, aunque la separación es débil, tales como son las palabras “mundialización”, “globalización” y “universalización”.

En lo concerniente a la mundialización, el catedrático belga de las Facultés Universitaires Saint-Louis de Bruselas, François Ost (citado en Falcón y Tella, 2007), lo enfatiza como la interdependencia entre las



sociedades y países en diversos campos de la vida social, dejando atrás la perspectiva de las fronteras y la subsiguiente pérdida de elementos de soberanía de los estados-nación. Armand (2000), sin embargo, lo expresa desde la perspectiva ética, ya que apela a la solidaridad y la unión entre los miembros de la aldea global, reconociendo la igualdad de derechos entre los individuos. Por su parte Ortiz (1997) dice que la idea de mundialización está reservada para la especificidad cultural, poniendo como ejemplo el idioma inglés, la cual aunque se habla de una manera global no produce la desaparición de las otras lenguas. Ortiz lo expresa en estas palabras: “una cultura mundializada no implica el aniquilamiento de las otras manifestaciones culturales, cohabita y se alimenta de ellas. La lengua es un ejemplo” (p. 42).

La palabra globalización, para el autor belga, se centra en lo económico, privilegiando la eficacia y la competencia, dando autoridad y libertad jurídica al mercado para que rija la vida de las sociedades. La universalización, para François, se enfoca en el respeto a los derechos humanos. Esta afirmación no dista de lo afirmado por Armand en su concepto de mundialización ya que este autor lo relaciona con la ética y la solidaridad entre los individuos de una sociedad, teniendo presente que los derechos humanos son un pilar importante para la convivencia internacional.

### La Cultura

Para poder hablar de la cultura en el proceso global se considera imperativo explicar sobre el significado de cultura. Según la Declaración Universal sobre la Diversidad Cultural de la Unesco (2011), dice:

La cultura debe ser considerada como el conjunto de los rasgos distintivos espirituales y materiales, intelectuales y afectivos que caracterizan a una sociedad o a un grupo social y que abarca, además de las artes y las letras, los modos de vida, las maneras de vivir juntos, los sistemas de valores, las tradiciones y las creencias. (p. 4). De manera más genérica, pero similar lo dice Cohen (1992) “la cultura puede definirse como la suma total de los rasgos de comportamiento y de las creencias – características aprendidas – de los miembros de una sociedad particular” (p. 24).

Hay que resaltar que la cultura abarca los aspectos internos o subjetivos de los individuos como también sus manifestaciones externas que se ven en todo lo creado a nivel material por las sociedades. Así lo afirma Edward T. Hall (citado en Weaber, 1998) al explicar que la cultura interna engloba las conductas, creencias y valores que se traducen en sentimientos e ideas y la cultura externa es cuando hay interacción y conflictos con nuestra propia cultura, la cual es adquirida a través de la observación, educación e instrucción. El concebir a la cultura implica no disociarla nunca de los actores sociales que la producen, la emplean o la consumen, en otras palabras, no puede existir cultura sin las personas ni personas sin cultura. Las normas culturales son patrones establecidos de lo que un grupo espera (o acepta) en cuanto a pensamiento y conducta. Los tales varían muchas veces de una cultura a otra y se manifiestan a través de los *valores*, que son sentimientos enraizados en los miembros de una sociedad. Las *tradiciones*, son las formas acostumbradas y usuales de actuar dentro de una sociedad y las *costumbres*, que contienen implicaciones significativas acerca de lo correcto e incorrecto para una sociedad. Las costumbres generalmente se incorporan al sistema legal y a las enseñanzas religiosas de una comunidad.

Es importante acotar que existen diferencias culturales en un mismo país y eso es debido a las diferencias sociales. Bate (1984) afirma que las diferencias culturales se manifiestan a través de las subculturas ya que cada una de ellas tiene características específicas que las diferencia de las otras. Sin embargo, eso no las exime de compartir formas culturales con otros grupos que forman parte de una sociedad. Cada país al tener su propia cultura, tiene sus propios significados en determinadas conductas sociales. Como ejemplo se puede citar la puntualidad, si comparamos la sociedad americana con la latinoamericana. En la primera es un factor importante de catalogar a una persona, en cambio en la segunda la impuntualidad es más común y no es un factor tan importante.



No estaría completo en análisis sobre cultura si se dejara de lado el aspecto de la diversidad cultural, la cual, según la Campaña Nacional por la Diversidad Cultural en México (2008) expresa que cada grupo social tiene la necesidad de hablar de lo que es, sus recursos, proyectos, haberes e historias, todo esto es lo que forma su identidad y le permite relacionarse consigo mismo y con otros. Por otro lado, al hablar de cultura mundializada, Renato Ortiz (citado en Jiménez, 2002), expresa que solo se encuentra una larga lista de “íconos” de la mundialización: jean, *T-Shirt*, tarjetas de crédito, *Mc Donald's*, computadoras, etc. Ante esto cabe resaltar que el simple consumo de bienes de circulación mundial no vuelve al sujeto partícipe de una supuesta cultura mundializada, como beber Coca-Cola no convierte a un ruso en americano.

### La Ética

En lo tocante a la ética es imperativo comenzar por su definición, Velásquez (2006) dice que una disciplina que se encarga de analizar los estándares morales que una persona posee y, además, de lo que una sociedad tiene como valoración moral. Es interesante poder examinar este concepto ya que así puede tenerse un claro entendimiento sobre ella y a la vez diferenciarla de la moral, las cuales son confundidas como sinónimo, pero realmente no lo son. Cuando se habla de disciplina se refiere a una rama del conocimiento que estudia, en este caso, la conducta moral. La ética se pregunta cómo son aplicados los estándares morales a las personas y sociedades y ver si son razonables o no. Ahora, los estándares morales son normas de los tipos de acciones que se cree que son moralmente correctas o incorrectas y que van acompañados de una carga valorativa. Aquí se puede dar una diferencia clara entre ética y moral y para ello se cita a Londoño (2000), el cual dice que la primera es el tratado o estudio sobre la moral y la segunda estudia el conjunto de reglas de comportamiento que establecen la diferencia entre lo bueno y lo malo. Palacios de Torres (2009), al hablar de moral, dice que ella está en concordancia a la suma total del conocimiento adquirido que ha sido apropiado por individuo o sociedad respecto a lo bueno y noble.

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Según Guédez (2001), en la globalidad, los individuos y sociedades pueden caer víctimas de diversas formas de dominación, pero a la vez, pueden edificar un ambiente propicio para el crecimiento de la solidaridad y ella a través de la educación ética que ayude a sistematizar los valores que constituirán las formas de relacionarse entre los individuos, las sociedades, las organizaciones y con la naturaleza. Por otro lado, al existir diferentes culturas, sistemas sociedades, sistemas económicos se vuelve imposible el hablar de una ética de consenso que englobe a todas las sociedades. Sin embargo, Kung (1999) nos habla de que a pesar de las diferencias, los seres humanos necesitan de un mínimo de consenso ético. Ante ello, es de vital importancia la formación de una ética planetaria para afrontar el mercado mundial, tal como lo expresa Francois (2001) al decir que la humanidad global demanda de seres humanos con nuevos valores que sean comunes a todas las diferentes sociedades existentes y donde se armonicen en el hombre la pasión y la razón. Además, como lo dice Guédez (2001), es necesario establecer una conexión entre la ética de la persona, la profesional y la empresarial y que entre ellas se condicionen unas con otras. Retomando a Kung (1999), al hablar de consenso ético, da a entender a la formación de estándares éticos fundamentales y que a pesar de las diferencias socio-culturales entre las naciones, éstas sirvan como una base fundamental para la actuación humana y su convivencia social.

### La Responsabilidad Social Universitaria

Es de vital importancia incorporar la idea de la responsabilidad social en las organizaciones empresariales y de formación académica superior, ya que así se puede dar una favorable respuesta al compromiso de los demás. La responsabilidad social es “la capacidad de respuesta que tiene una empresa o una entidad, frente a los efectos o implicaciones de sus acciones sobre los diferentes grupos con los que se relaciona (stakeholders o grupos de interés)” (Fernández, Gallego y Ortiz, 1993, p. 36). Esto da a entender que se valora el aspecto ético en las organizaciones y que ello genera valor, crecimiento y desarrollo de la



empresa y su entorno. Ivancevich (1997) lo expresa como la práctica empresarial respecto a terceros, es decir el impacto que tiene el ente sobre la sociedad y cómo ésta influye sobre la organización.

La organización es responsable ante todo aquello que pueda ser afectado por su actividad, así lo declara Nascimento (2001) cuando dice que la empresa tiene el objetivo de servir a todos sus grupos de interés o también llamados agentes sociales. Según Melé (1991), es en esta interacción donde surgen derechos y deberes morales, siendo éstas las que dan forma a las responsabilidades sociales y éticas de la empresa.

La universidad, tiene como función social el de ser un ente generador de conocimientos, de difundirlos y de formar personas que son los que van a llevar adelante los destinos de las naciones, por lo tanto no puede estar lejos de los aspectos éticos y de los valores necesarios para su desenvolvimiento y de la responsabilidad de transmitirlos a sus educandos. Las organizaciones están sujetas a cambios permanentes y las instituciones de educación superior se encuentran dentro de ellas, además de que su contexto está caracterizado por un entorno complejo. De Souza (2002), al hablar de los cambios que tienen que haber en las universidades, lo considera necesario para que puedan ser más eficientes, competitivas y aumenten su calidad. Fuenmayor (citado en Martínez, Mavarez, Rojas, Rodríguez y Carvallo, 2006), agrega que el cambio es lograr un equilibrio entre lo interno y la demanda de su contexto, en otras palabras, del discurso a la acción. Vallaes (2006) enfatiza que la responsabilidad social es una estrategia donde se manifiesta la gerencia ética y el impacto inteligente. Al referirse a la primera, da a entender que todos los afectados por la actividad empresarial deben de tener los mayores beneficios y también los menores daños. La segunda, es el retorno hacia la empresa en beneficios por su gestión responsable de los impactos, así entonces, podrá esta estrategia tener continuidad.

Ahora, al hablar de Responsabilidad Social Universitaria, vamos a ver como es influencia por la ética, y para ello se cita al Proyecto Universidad Construye País (2006), el cual declara que la Responsabilidad Social Universitaria (RSU) es “la capacidad que tiene la universidad, de difundir y poner en práctica un conjunto de principios y valores generales y específicos” (p. 5). Lo anteriormente dicho se puede llevar a cabo a través de los cuatro procesos que son claves para el desempeño institucional superior, los cuales son la gestión, la docencia, la investigación y la extensión universitaria. Garza (citado en Sánchez, 2007) lo enfoca de manera similar llamándola “política de gestión de la calidad ética de la universidad” (p. 3), la cual busca la sincronización de los cuatro procesos como los ya dichos líneas arriba, con la misión de la universidad, los valores y el compromiso social, por medio de la participación de la comunidad universitaria con aquellos actores sociales interesados en la buena performance de la organización, para que se pueda dar un cambio en la sociedad y se puedan dar estrategias que den solución a la exclusión, inequidad y de sostenibilidad.

Toda organización educativa debe de responder por sus propios educandos y por su entorno en donde está inserta. En esta misma línea, Martínez y otros (2008), dicen que debe de haber una estrecha relación entre la universidad, estado y sociedad, ya que de esta manera se puede dar por evidenciado la función social que tiene la universidad. Ante esto, se puede ver el aspecto cultural ya que toda sociedad no existiría sino tuviese una cultura. Se puede inferir que la universidad está inserta dentro de una sociedad, la cual tiene a su vez una cultura en su interior. El Proyecto Universidad Construye País (2004) enfatiza que la academia es realizada a través de tres funciones que son las tradicionales en ellas, las cuales son la docencia, la investigación y la extensión. Ahora, la gestión forma parte indispensable de la actividad universitaria, estando en el centro de estas funciones los principios y valores que deben de caracterizar a una universidad socialmente responsable y es de suma importancia que se pueda verificar la puesta en práctica de éstos. Definitivamente, cuando se habla de principios y valores, se está hablando de cultura.

Debe señalarse que el asunto de la RSU es tratar de definir de qué cosa es responsable, ante quién o quiénes se responden y cómo se es responsable. Al hablar de principios (Yarce, 2009), la cual forma parte del aspecto cultural, se refiere a las leyes que son universales, que no cambian con el tiempo, y que tiene



validez para todas las personas, organizaciones y sociedades, las cuales buscan inspirar la buena conducta personal y social. Cuando se refiere a universalidad y que son inmutables con el tiempo, el autor se centra, por ejemplo, en la dignidad humana, ya que ella es universal, es válida para todas las épocas, no es variable y es independiente de lo que una persona piensa o sienta. Yarce, cita otros ejemplos como son el derecho a vivir, a tener un buen nombre, al empleo, a un juicio justo, etc.

En el enfoque organizacional, los llamados principios administrativos, o también llamados valores corporativos, son las guías que enrumban el comportamiento personal y colectivo en las empresas. Hay autores que los llaman cultura organizacional y sin lugar a dudas, la universidad es un ente organizativo que tiene una cultura interna, pero también, al transmitir conocimientos, comunica cultura a sus educandos, los cuales lo retransmiten a la sociedad. Finalmente, Romero (2006), dice que los principios “son paradigmas morales para ser aplicados mediante una correspondiente necesidad de clarificación y de discusión pública; estos son conocidos independientemente y previamente antes de su aplicación” (p. 640). Yarce (2009), no concuerda con el concepto dado por Romero, ya que dice que no se pueden “reducir los principios a paradigmas, ni a normas, porque el principio inspira conductas que van más allá del paradigma o de la norma” (p. 16). Es razonable esta apreciación, ya que paradigma da a entender a un modelo a seguir y la verdad, es que en el transcurrir del tiempo los paradigmas empresariales han sido diferentes. Ahora, no hay que perder de vista que los principios pueden formar parte de los paradigmas de una época determinada, pero al fin y al cabo, los principios permanecen a pesar de los cambios paradigmáticos.

## CONCLUSIONES

El fenómeno de la globalización es, sin lugar a dudas, una realidad objetiva por el cual todas las naciones del mundo están inmersas en ella. Las grandes transnacionales, debido a sus intereses económicos, manejan el mercado mundial y esto por medio del capital financiero y las tecnologías de comunicación. La cultura es formadora de realidades, ante ello, las universidades, al ser su función el de transmitir conocimientos, está a la vez formando cultura. Ante ello, la responsabilidad social universitaria, al nutrirse de principios y valores, los cuales son temas eminentemente morales y culturales, deben de concientizarse del impacto y responsabilidad que tienen ante la sociedad, ya que los individuos que manden al mercado serán los que tomarán las riendas de la sociedad en esta era global. Sin dejar de lado que el tema de la responsabilidad y la ética debe de estar interconectada en toda su labor de gestión.

Es importante un mínimo de consenso de ética que pueda traspasar toda concepción cultural y societal por más globalizada que pueda ser. Entonces, una vez más, son las universidades las llamadas a tomar el liderazgo sobre este consenso y, si cumple a cabalidad este asunto, se verá creado en los educandos, una cultura ética que sea de transformación y desarrollo a las naciones. Por último, es factible decir que, mientras más moral sea una sociedad, más desarrollo logrará, y, mientras menos moral sea una sociedad, menos desarrollo obtendrá.

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Alain Castro Alfaro, de nacionalidad peruana es sociólogo de profesión y con una maestría en gestión de la alta dirección. Se ha desempeñado como administrador de empresas gráficas y de cómputo. En Colombia, en la ciudad de Cartagena, labora como Coordinador de Investigaciones del programa de Contaduría Pública en la Corporación Universitaria Rafael Núñez y es docente de cátedra en las universidades de Cartagena, Fundación Universitaria Tecnológico Comfenalco y Universidad Jorge Tadeo Lozano. Ha escrito artículos para revistas, dicta ponencias productos de trabajos científicos y es



asesor de proyectos de investigación y de tesis. Es director de la Escuela de Liderazgo y Desarrollo Integral y dicta conferencias sobre crecimiento, liderazgo y desarrollo humano.  
Correo electrónico: [alain-castro@hotmail.com](mailto:alain-castro@hotmail.com)



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Cinde-Universidad de Manizales	Universidad Autónoma de Coahuila
Cnam	Universidad Autonoma Benito Juarez
Consejo Nacional de Ciencia y Tecnología (CONACYT), México	Universidad Autónoma Benito Juárez de Oaxaca
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Cuautitlán UNAM México	Universidad Autónoma de Aguascalientes
Desales University	Universidad Autónoma de Baja California
Dublin City University	Universidad Autónoma de Barcelona
Elmhurst College	Universidad Autónoma de Campeche
Embajada de Mexico en Italia	Universidad Autónoma de Chiapas
Fashion Institute of Technology	Universidad Autónoma de Ciudad Juárez
Financial Research Institute of Development	Universidad Autónoma de Coahuila
Research Center of The State Council	Universidad Autónoma de las Américas
Four Horsemen Investments	Universidad Autónoma de Tamaulipas (UACJS)
Free International University of Moldova	Universidad Autónoma de Yucatán
Fundación Superación de La Pobreza	Universidad Autónoma del Estado de Hidalgo
Hanken School of Economics	Universidad Autónoma del Estado de México
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Institut of Economics, Skopje	Universidad Autónoma Metropolitana
Institute of Certified Specialists	Universidad Católica de Santa María
Instituto Politecnico Nacional	Universidad Complutense de Madrid
Instituto Tecnológico de Chihuahua	Universidad de Barcelona
Instituto Tecnológico de Ciudad Juárez	Universidad de Buenos Aires
Instituto Tecnológico de Sonora	Universidad de Cartagena
Instituto Tecnológico y de Estudios Superiores de Monterrey	Universidad de Chile
ITESM	Universidad de Colima
Johnson & Wales University	Universidad de Concepción
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LQS School of Management	Universidad de Guadalajara, CUCSUR
Macquarie University	Universidad de Guadalajara, CURSUR
Metro S.A	Universidad de La Ciudad de Mexico
Mount Saint Vincent University	Universidad de La Guajira
Mumbai University	Universidad de Puerto Rico
Nanyang Technological University	Universidad de Puerto Rico en Ponce
National University	Universidad de Quintana Roo
	Universidad de Sonora
	Universidad de Talca



Universidad de Valparaíso	Universidad Tecnológica de Pereira
Universidad de Zulia	Universidad Tecnológica de Pereira
Universidad del Caribe	Universidad Tecnológica de Puebla
Universidad del Este	Universidad Veracruzana
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Universidad Industrial de Santander	University of Louisville
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Universidad Tecnológica de Oriental	Walden University
	Wayne State University
	Westjet Formerly Pricewater Coopers
	York University



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